



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

REGISTERED NAME:	Western Cape Cultural Commission
REGISTRATION NUMBER (if applicable):	Not applicable
PHYSICAL ADDRESS:	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
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TELEPHONE NUMBER/S:	+27 21 483 9714
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WEBSITE ADDRESS:	www.westerncape.gov.za /cas
EXTERNAL AUDITORS:	Auditor-General South Africa 19 Park Ln, Milnerton, Cape Town,7441
BANKERS:	Nedbank 85 St Georges Mall, Cape Town City Centre, Cape Town, 8001

2. LIST OF ABBREVIATIONS/ACRONYMS

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

3. FOREWORD BY THE CHAIRPERSON

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.

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.



Lungelo Nokwaza
Western Cape Cultural Commission
31 August 2024



Lungelo Nokwaza
Western Cape Cultural Commission

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
Total	3 349	3 204	145	2 730	2 548	182

* 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.

Audit report matters in the previous year

WCCC received a clean audit for the previous 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.

6.3. 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
Constitution of the Republic of South Africa, 1996	
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	Cultural matters: <ul style="list-style-type: none"> • The WCCC works closely with the national Department of Sports, Arts and Culture and associated organs of state regarding concurrent arts, culture and heritage matters.

Section	Direct Responsibility of the Western Cape Cultural Commission
Constitution of the Republic of South Africa, 1996	
Section 195: Basic values and principles governing public administration	Department of Cultural Affairs and Sport officials must adhere to the provisions of section 195, which provides a description of the democratic values and principles governing public administration. Section 195(1) (b) requires the promotion of the efficient, economic and effective use of resources. This implies that programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.
Constitution of the Western Cape, 1998 (Act 1 of 1998)	
Section 70	<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"> • 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.
Section 81	<p>The WCCC must adopt and implement policies actively to promote and maintain the welfare of the people of the Western Cape, including policies aimed at achieving:</p> <ul style="list-style-type: none"> • the promotion of respect for the rights of cultural, religious and linguistic communities in the Western Cape; and • the protection and conservation of the natural historical, cultural historical, archaeological, and architectural heritage of the Western Cape for the benefit of present and future generations. <p>The WCCC ensures that DCAS provides for the cultural needs of communities in the Western Cape as prescribed by legislation.</p>

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"> • sets out the rules and guidelines that administrators must follow when making decisions; • requires administrators to inform people about their right to review or appeal and their right to request reasons; • requires administrators to give reasons for their decisions; and • give members of the public the right to challenge the decisions of administrators in court.

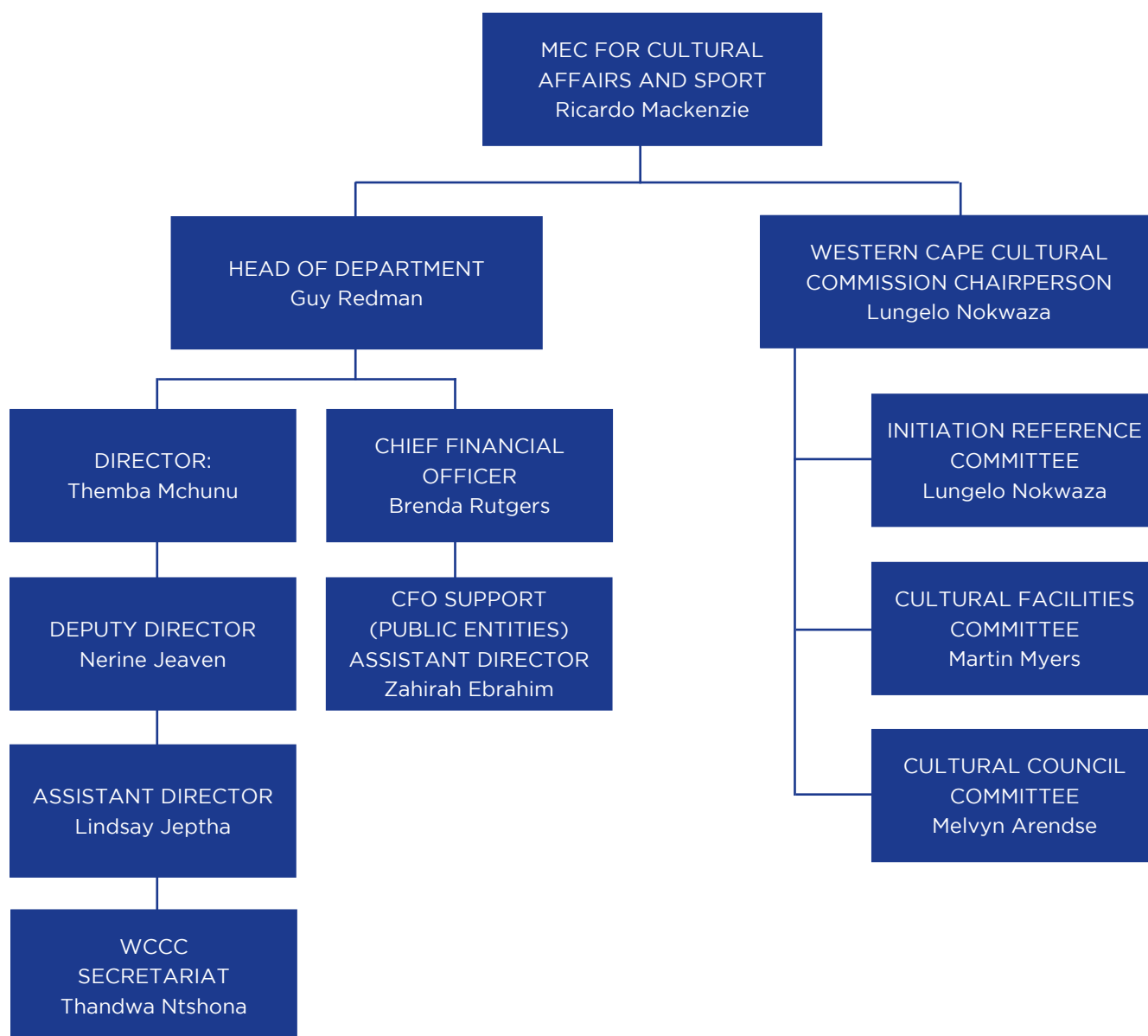
Legislation	Reference	Key Responsibilities of the WCCC
Promotion of Access to Information Act	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state, government institutions and private bodies. Among other things the Entity must: <ul style="list-style-type: none">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

Impact Statement	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
Total	3 349	3 204	*145	2 730	2 548	182

*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)
Total	3 349	5 571	(2 222)	2 730	3 385	(655)

* 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:

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

N/A

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
Total		54	24	78

* 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 nd term)	N/A	7
Ebrahim Abrahams	B Com Accounting Honours	External	N/A	1 January 2022 (2 nd term)	N/A	7
Annelise Cilliers	B Compt Hons CA (SA)	External	N/A	1 January 2022 (2 nd term)	N/A	7
Fayruz Mohamed	BCompt Honours; CA (SA)	External	N/A	1 January 2022 (1 st 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 ¹	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	0	0

Reconciling notes

Description	2023/24	2022/23 ²
	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	-	-
Total	0	0

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

Description ²	2023/24	2022/23
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total³	0	0

¹ Transfer to receivables

² Record amounts in the year in which it was incurred

³ Group similar items

c) Details of irregular expenditure condoned

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

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

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

e) Details of irregular expenditure recoverable

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

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	-	-
Total	0	0

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
Not applicable

h) Details of irregular expenditure where an institution is involved in an inter-institutional arrangement (where such institution *is* responsible for the non-compliance)⁴

Description	2023/24 ⁵	2022/23
	R'000	R'000
Not applicable		
Total		

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 ⁶	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	0	0

Reconciling notes

Description	2023/24	2022/23 ⁷
	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	-	-
Total	0	0

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

Description ⁸	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	-	-
Total⁴	0	0

c) Details of fruitless and wasteful expenditure recoverable

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

⁶ Transfer to receivables

⁷ Record amounts in the year in which it was incurred

⁸ 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	-	-
Total	0	0

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)⁹

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	-	-
Total	0	0

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>	-	-
Total	0	0

c) Other material losses recoverable

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

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>	-	-
Total	0	0

⁹ 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
Total				R 28

* 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
Total						R192

PART F: FINANCIAL INFORMATION

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
Assets			
Current Assets			
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>
Total Assets		<u>7 559</u>	<u>5 114</u>
Liabilities			
Current Liabilities			
Payables from exchange transactions	6	1 773	1 695
Total Liabilities		<u>1 773</u>	<u>1 695</u>
Net Assets		<u>5 786</u>	<u>3 419</u>
Accumulated surplus		5 786	3 419
Total Net Assets		<u>5 786</u>	<u>3 419</u>

Western Cape Cultural Commission
Annual Financial Statements for the year ended 31 March 2024
STATEMENT OF FINANCIAL PERFORMANCE

Figures in Rand thousand	Note(s)	2024	2023
Revenue			
Revenue from exchange transactions			
Fees from facilities	7	2 842	2,117
Interest income	8	439	241
Other income from exchange transactions	9	135	152
Total revenue from exchange transactions		3 416	2 510
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non-exchange transactions	10	5 926	5 946
Transfers and subsidies received	11	2 155	627
Total revenue from non-exchange transactions		8 081	6 573
Total revenue		11 497	9 083
Expenditure			
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)
Total expenditure		(9 130)	(8 542)
Surplus for the year		2 367	541

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
Balance at April 1, 2022 as restated*	2 878	2 878
Changes in net assets		
Surplus for the year	541	541
Total changes	<u>541</u>	<u>541</u>
Balance at 01 April 2023	3 419	3 419
Changes in net assets		
Surplus for the year	2 367	2 367
Balance at 31 March 2024	<u>5 786</u>	<u>5 786</u>

CASH FLOW STATEMENT

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

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
Figures in Rand thousand						
Statement of Financial Performance						
Revenue						
Non-tax revenue						
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	-	
Total revenue	2 749	600	3 349	4 069	720	
Expenditure						
Current payments						
Goods and services	(2 389)	(600)	(2 989)	(2 827)	162	24.3
Transfers and subsidies	(360)	-	(360)	(299)	61	24.4
Total expenditure	(2 749)	(600)	(3 349)	(3 126)	223	
Surplus	-	-		943	943	
Actual Amount on Comparable - Basis as Presented in the Budget and Actual Comparative Statement	-	-		943	943	
Reconciliation						
Basis difference						
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)		
Timing difference				-		
Entity difference				-		
Actual Amount in the Statement of Financial Performance				2 367		

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)

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

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

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

Initial measurement of financial assets and financial liabilities

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

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

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

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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"> GRAP 1 (amended): Presentation of Financial Statements (Going Concern) 	Not yet effective	Unlikely there will be a material impact
<ul style="list-style-type: none"> GRAP 104 (as revised): Financial Instruments 	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)
	137	139

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 ¹	(25)	-
	93	118

¹ 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 ¹	1 500	-
Other receivables from non-exchange: Cultural Council ²	42	60
	1 542	60

¹ 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.

² 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

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

¹ The increase is due to the occurrence of damages at the cultural facilities.

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

³ 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

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2023

11. Transfers and subsidies received

Departmental transfer received	2 155	627
--------------------------------	-------	-----

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

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

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

³ 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.

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

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

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

⁷ 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

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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
	<u>54</u>	<u>61</u>

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

16. Transfers and subsidies

Cultural Councils	<u>299</u>	<u>210</u>
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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	<u>5 926</u>	<u>5 926</u>
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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
18 Cash generated from operations		
Surplus	2 367	541
Non-cash movements:		
Revenue: Services in-kind	5 926	5 946
Expenditure: Services in-kind	(5 926)	(5 946)
Accruals	(2)	(2)
Changes in working capital:		
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)
	965	957

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
	196	23

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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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
Statement of Changes in Net Assets			
Accumulated surplus	3 359	60	3 419
Statement of Financial Position			
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
Statement of Changes in Net Assets			
Accumulated surplus	-	5,272	5 272
Accumulated surplus	-	(5 272)	(5 272)
Statement of Financial Position			
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.

Figures in Rand Thousand

2024

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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

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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.



Wes-Kaapse
Regering



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



Wes-Kaapse Kultuurkommissie

Jaarverslag
2023/2024

Omslagfoto's:

Links bo: Aalwyn - Tuin by Bien Donne Manor Herehuis.

Regs bo: Bien Donne Herehuis.

Links onder Below: Okkie Jooste Kultuurfasiliteit.

Regs onder: Erfenisdag geleentheid in Khayelitsha.

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DEEL A: ALGEMENE INLIGTING

A

1. ALGEMENE INLIGTING VAN DIE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Kutluurkommissie
REGISTRASIENAAM (indien van toepassing):	Nie van toepassing
FISIESE ADRES:	3de Vloer, Protea Assuransie-gebou Groentemarkplein Kaapstad, 8001
POSADRES:	Posbus X7115 Kaapstad 8001
TELEFOONNOMMER/S:	+27 21 483 9714
EPOSADRES:	Thandwa.Ntshona@westerncape.gov.za
WEBWERFADRES:	www.westerncape.gov.za /cas
EKSTERNE OUDITEURS:	Ouditeur-generaal van Suid-Afrika Parklaan 19, Milnerton, Kaapstad, 7441
BANK:	Nedbank St. George-wandelhal 85 Kaapstad-sentrum Kaapstad 8001

BBSEB	Breëbasis Swart Ekonomiese Bemagtiging
D: ORB	Direktooraat: Ondernemingsrisikobestuur, Departement van die Premier
DKES	Departement van Kultuursake en Sport
DPOGV	Departement van Polise-toesig en Gemeenskapsveiligheid
DSKK	Departement van Sport, Kuns en Kultuur
Dvl	Departement van Infrastruktuur
EKVPS	Elektroniese Kwartaallikse Prestasieverslagdoeningstelsel
FJS	Finansiële Jaarstate
GBBP	Gebruikerbatedbestuursplan
HFB	Hoof- Finansiële Beampte
KBV	Kapitaalbestedingsverslag
MTUR	Mediumtermynuitgaweraamwerk
NKR	Nasionale Kunsteraad
NTR	Nasionale Tesourieregulasies
OGSA	Oudeiteur-generaal van Suid-Afrika
OHASA	Wet op Beroepsgesondheid en Veiligheid
OIB	Ondernemingsinhoudbestuur
ORB	Ondernemingsrisikobestuur
ORBekom	Ondernemingsrisikobestuur-en-etiekkomitee
POPIA	Wet op die Beskerming van Persoonlike Inligting
PTI	Provinsiale Tesourie Instruksie
RBPPI	Raamwerk vir Bestuur van Programprestasieinligting
RG	Rekenpligtige Gesag
TAB	Tegniese Aanwyser Beskrywing
UOWP	Uitgebreide Openbarewerkeprogram
VGP	Visie-geïnspireerde Prioriteite
VKB	Voorsieningsketteringbestuur
WKKK	Wes-Kaapse Kultuurkommissie
WOFB	Wet op Openbare Finansiële Bestuur, 1999
WOO	Wet op Openbare Oudit

3. VOORWOORD DEUR DIE VOORSITTER

Die Wes-Kaapse Kultuurkommissie het, ingevolge die bepalings van die Wes-Kaapse Wet op die Kultuurkommissie en Kultuurrade, 1998, die LUR geadviseer oor die bewaring, bevordering en ontwikkeling van kuns en kultuur in die Wes-Kaap.

Gedurende die oorsigtydperk het die Kommissie verseker dat sy programme en projekte die kultuurpraktyke van en respek vir die diverse kulture van die mense van die Wes-Kaap bevorder. Die implementering van programme en projekte is versterk deur die doeltreffende en volhoubare gebruik van hulpbronne. Die WKKK het verseker dat:

- Nege (9) geregistreerde kultuurrade deur oordragbetalings ondersteun is.
- Sewe (7) fasiliteite opgegradeer, goed onderhou en in 'n goeie toestand gehou is.
- 'n Uitvoerbaarheidstudie uitgevoer is wat die potensiaal van die Schoemanspoort en Melkbos Oppiesee fasiliteite evalueer het om nuwe kliënte te lok, hul gebruik te diversifiseer en inkomste te verhoog.

Die Kommissie het sy verhouding en samewerking met die Departement van Infrastruktuur versterk, wat op 'n assesserings- en kosteberekeningsoefening uitgeloop het, en wat tot die installing van beurtkrag-versagtende maatreëls by fasiliteite in die 2024/25-boekjaar sal lei.



L. Nokwaza
Wes-Kaapse Kultuurkommissie

Die hoofuitdaging wat die Kommissie ondervind het, was die ongunstige weerstoestande wat skade by sommige van die fasiliteite aangerig het en waarvoor daar nie begroot is nie. Nog 'n uitdaging wat oorweeg en aangepak is, is die onvoldoende huurinkomste om besteding op instandhouding van fasiliteite te dek. Alhoewel die werk van die Kommissie nie ernstig geraak is nie, is dit hartseer om kennis te neem dat 'n lid van die Kommissie gedurende die oorsigtydperk oorlede is en dat twee lede bedank het.

Die Kommissie fokus op die implementering van die uitvoerbaarheidstudie vir die hermodellering van Schoemanspoort en Melkbos Oppiesee fasiliteite. Dit sal voortgaan om sy werksverhouding en samewerking met die kultursektor in die Wes-Kaap te versterk. Die Kommissie sal ook voortgaan om strategieë te ontwikkel en kanale te identifiseer om die benutting van sy fasiliteite te verhoog, ten einde die vereiste inkomstegenereringskapasiteit te verbeter, fasiliteite te onderhou en in 'n goeie toestand te hou.

Die Kommissie erken met groot waardering die bystand en ondersteuning van die Departement van Infrastruktuur, en Polisie-toesig en Gemeenskapsveiligheid vir die voorsiening van instandhouding en sekuriteit by fasiliteite. Die Kommissie spreek ook 'n woord van dank uit aan die LUR verantwoordelik vir die Departement van Kultuursake en Sport, me. A. Marais, vir haar ondersteuning en wat altyd 'n bevorderlike werksomgewing verseker. Laat my eweneens die amptenare van die DKES bedank vir die suksesvolle implementering van volhoubare uitkomsgebaseerde programme en projekte.

Die Kommissie rig nou 'n uitnodiging aan die mense van die Wes-Kaap en moedig hulle aan om die verslag noukeurig te ondersoek en kommentaar daaroor te lewer wat kan bydra om die werk van die Kommissie in die 2024/25-boekjaar en daarna na hoër vlakke te neem.

Lungelo Nokwaza
Wes-Kaapse Kultuurkommissie
31 Augustus 2024

4. OORSIG DEUR DIE REKENPLIGTIGE GESAG

Die Wes-Kaapse Kultuurkommissie (WKKK) is 'n Bylae 3C openbare entiteit en funksioneer binne die raamwerk van die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 14, 1998.

Die doelstellings van die WKKK is om kuns en kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, in ooreenstemming met beleid soos bepaal deur die LUR. Die mandaat van die WKKK is om die Minister van Kultuursake en Sport te adviseer oor die bewaring, bevordering en ontwikkeling van kuns en kultuur in die Wes-Kaap. Die Kommissie se bedrywighede is belyn met sy vyfjaar Strategiese Plan en die Jaarlikse Prestasieplan.

Algemene finansiële oorsig van die openbare entiteit

Die besprekings by fasiliteite het 'n merkbare toename in beide besoekers en inkomste vergeleke met besoekertalle voor Covid getoon. Ongunstige weerstoestande het gelei tot skade by fasiliteite waarvoor daar nie begroot is nie.

Bestedingtendense van die openbare entiteit

Doelwit	2023/24			2022/23		
	Begroting	Werklike besteding	(Oor-) Onder-besteding	Begroting	Werklike besteding	(Oor-) Onder-besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	3 349	3 204	*145	2 730	2 548	182
Totaal	3 349	3 204	145	2 730	2 548	182

* Die verskil is hoofsaaklik toegeskryf aan vertraging in die voorsieningskettingbestuurproses omdat verskaffers nie volgens die geadverteerde spesifikasies gekwoteer het nie.

Kapasiteitsbeperkings en uitdagings van die openbare entiteit

Die vertraging in die vul van poste is hoofsaaklik toegeskryf aan die DPSA-riglyn oor die implementering van beheermaatreëls wat daarop gemik is om fiskale volhoubaarheid te bestuur. UOWP-begunstigdes by die fasiliteite het 'n belangrike rol gespeel om druk te verlig.

Sleutelaktiwiteite wat gestaak is/aktiwiteite wat gestaak gaan word

Geen aktiwiteite is gestaak nie.

Nuwe of voorgestelde sleutelaktiwiteite

Die uitvoerbaarheidstudie, wat die potensiaal om nuwe kliënte te lok en die diverse gebruik van fasiliteite ondersoek het om inkomstestrome te verhoog, is afgehandel. Die studie bied aanbevelings wat in oorweging geneem sal word vir die gefaseerde implementering in die 2024/25-boekjaar.

Versoeke vir oorrol van fondse

Geen oorrolfondse is aangevra nie.

Voorsieningskettingbestuur

Die WKKK, insamewerking met die Departement van Kultuursake en Sport, het veerkragtige Voorsieningskettingbestuur (VKB)-prosesse en -stelsels daargestel om deursigtigheid, doeltreffendheid en aanspreeklikheid in sy verkrygings- en finansiële bestuursaktiwiteite te verseker. Hierdie stelsels is ontwerp in ooreenstemming met die tersaaklike wetgewende en regulatoriese raamwerke om voldoening te verseker en beste praktyke te bevorder.

Alle ongevraagde bodvoorstelle vir die oorsigjaar wat aangegaan is

Geen.

Of VKB-prosesse en stelsels in plek is

Die WKKK is in staat om sy hulpbronne doeltreffend bestuur, risiko's versag en die integriteit van sy bedrywighede deur sy VKB-prosesse handhaaf. Gereelde oudits en deurlopende verbeterings in die VKB-prosesse beklemtoon verder die WKKK se verbintenis tot die handhawing van hoë standaarde van bestuur en bedryfsuitnemendheid.

Uitdagings ervaar en hoe dit opgelos is

Sekuriteit is steeds 'n bekommernis by fasiliteite en samewerking met die Departement van Infrastruktuur (DVI) het op 'n assesserings- en kosteberekeningsoefening uitgeloop en sal in die nuwe boekjaar tot die implementering van beurtkrag-versagtende maatreëls lei.

Aangeleenthede in die vorige jaar

Die WKKK het 'n skoon audit vir die vorige jaar ontvang.

Vooruitsig/toekomsplanne om finansiële uitdagings te hanteer

Die Gebruiksbeleid vir Kultuurfasiliteite word tans hersien. Oorweging sal gegee word aan die aanbevelings wat in die uitvoerbaarheidstudieverslag uiteengesit word, wat in die opkomende boekjaar sal lei tot die aanpassing van die tariefregister in ooreenstemming met die Gebruiksbeleid.

Gebeure ná die verslagdatum

Geen.

Ekonomiese lewensvatbaarheid

Die finansieringsverbintenis, leiding en bystand wat deur die DVI voorsien is, het die instandhouding van kultuurfasiliteite verseker, dat dit in 'n goeie toestand gebly het, en dat die ekonomiese lewensvatbaarheid van hierdie fasiliteite gehandhaaf kon word.

Erkenning/s en Waardering

Die bystand en ondersteuning van die DVI en DPOGV vir die verskaffing van die instandhouding en sekuriteit by die fasiliteite word erken. Die ondersteuning van die Minister van Kultuursake en Sport en alle departementele personeel word hoog op prys gestel, aangesien hulle almal bygedra het tot die doeltreffende funksionering van die WKKK.



Lungelo Nokwaza

Namens die Rekenpligtige Gesag

Datum: 31 Augustus 2024

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

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

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

Na ons mening is die jaarverslag 'n billike weerspieëling van die bedrywighede, die prestasie-aanwysers, die inligting ten opsigte van menslike hulpbronne en die finansiële aangeleenthede van die openbare entiteit vir die boekjaar geëindig op 31 Maart 2024.

Die uwe



Lungelo Nokwaza
Namens die Rekenpligtige Gesag
31 Augustus 2024

6. STRATEGIESE OORSIG

6.1. Visie

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

6.2 Missie

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

- die registrasie en de-registrasie van kultuurrade;
- die voerlening van finansiële bystand aan geregistreerde kultuurrade;
- die beheer, bestuur, ontwikkeling en instandhouding van roerende en onroerende eiendom wat deur die Provinsiale Minister onder sy toesig geplaas is;
- die uitvoering van ander take en funksies wat deur die Provinsiale Minister toegeken is; en
- beleidsadvies aan die Provinsiale Minister te verskaf.

6.3. Waardes

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

7. WETGEWENDE EN ANDER MANDATE

Die Wes-Kaapse Kultuurkommissie is 'n statutêre liggaam wat deur die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998 (Wet 14 van 1998) tot stand gebring is. Die WKKK is gelys as 'n Bylae 3 C provinsiale openbare entiteit op 1 Junie 2001 kragtens die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999). Die openbare entiteit is 'n statutêre liggaam onder toesig van die Departement van Kultuursake en Sport.

Die WKKK bedryf sy werksaamhede binne die wetgewende en beleidsmandate soos hieronder beskryf.

7.1 Grondwetlike mandaat

Artikel	Direkte Verantwoordelikheid van die Wes-Kaapse Kultuurkommissie
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 6(3), (4) en (5): Taal	Die WKKK moet deur wetgewende en ander maatreëls hul gebruik van amptelike tale reël en monitor. Alle amptelike tale moet gelykheid van aansien geniet en billik behandel word.
Artikel 30: Taal en kultuur	WKKK fasiliteer geleenthede vir die mense van die Wes-Kaap om hulle taal - en kultu-urregte uit te oefen deur die programme en projekte wat dit aanbied en ondersteun.
Artikel 31: Kultuur-, godsdiens-, en taalgemeenskappe	Die WKKK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap respekteer.
Artikel 41: Beginsels van samew-erkende regering en tus-senregeringsverhoudings	Die WKKK werk saam met alle sferes van regering in die uitvoering van sy mandaat.
Bylae 4: Funksionele gebiede van konkurren-te nasionale en provin-siale wetgewende bevoegdheid	Kultuursake: <ul style="list-style-type: none"> • Die WKKK werk nou saam met die nasionale Departement van Sport, Kuns en Kultuur en geassosieerde staatsorgane wat betref konkurren-te kuns-, kultuur- en erfeni-saangeleenthede.

Artikel	Direkte Verantwoordelikheid van die Wes-Kaapse Kultuurkommissie
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 195: Basiese waardes en beginsels wat van toepassing is op staatsadministrasie	Die Departement van Kultuursake en Sport moet die bepalings van artikel 195, wat 'n beskrywing gee van die demokratiese waardes en beginsels wat van toepassing is op openbare administrasie, nakom. Artikel 195(1) vereis die bevordering van die doeltreffende, ekonomiese en doelmatige benutting van hulpbronne. Dit impliseer dat programme wat in die openbare sektor onderneem word die maksimum voordeel teen die laagste moontlike koste moet lewer.
Grondwet van die Wes-Kaap, 1998 (Wet 1 van 1998)	
Artikel 70	<p>Provinsiale wetgewing moet voorsiening maak vir die skepping en redelike befondsing, binne die Wes-Kaapse regering se beskikbare bronne, van 'n kultuurraad of rade vir 'n gemeenskap of gemeenskappe in die provinsie wat 'n gemeenskaplike kultuur- en taalerfenis deel.</p> <p>Registrasie van en ondersteuning aan kultuurrade:</p> <ul style="list-style-type: none"> • Dit is die taak van die Wes-Kaapse Kultuurkommissie om kultuurrade te registreer en om geregistreerde kultuurrade te ondersteun. DKES het toesig oor die WKKK en verskaf administratiewe en finansiële ondersteuning aan die Kommissie.
Artikel 81	<p>Die WKKK moet aktief beleide aanvaar en implementeer om die welstand van die mense van die Wes-Kaap te bevorder, insluitend beleid gemik op:</p> <ul style="list-style-type: none"> • Die bevordering van respek vir die regte van kulturele-, godsdienstige- en taalgemeenskappe in die Wes-Kaap; en • die beskerming en bewaring van die natuurlike historiese, kultuurhistoriese, argeologiese en argitektoniese erfenis van die Wes-Kaap tot voordeel van huidige en toekomstige geslagte. <p>Die WKKK verseker dat die DKES voorsiening maak vir die kulturele behoeftes van gemeenskappe in die Wes-Kaap, soos voorgeskryf deur wetgewing.</p>

7.2 Wetgewende en beleidsmandate

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

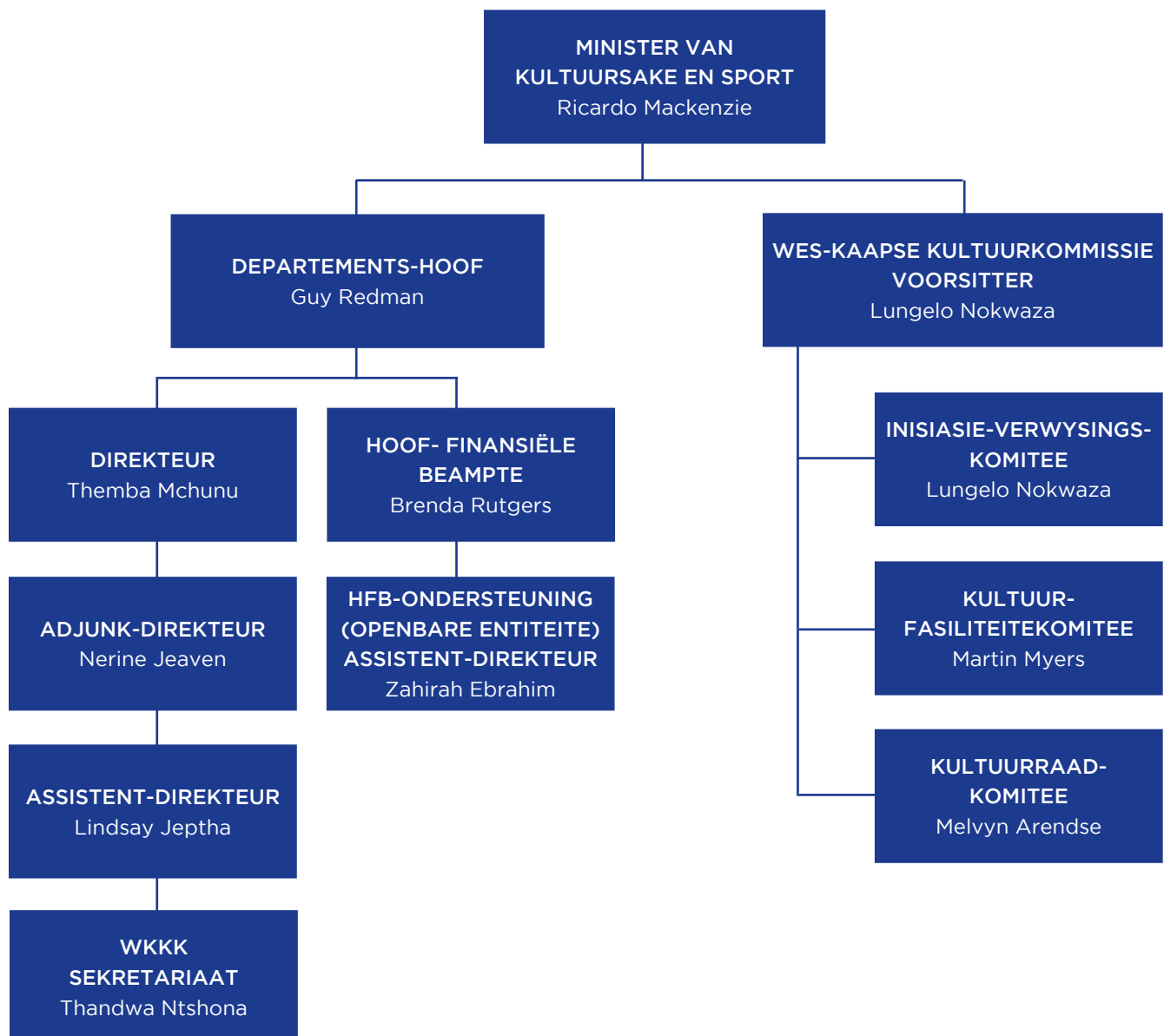
Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKKK
Wet op die Bevordering van Toegang tot Inligting	Wet 2 van 2000	Hierdie Wet gee gevolg aan die reg om toegang tot rekords wat deur die Staat, regeringsinstellings en privaat liggame gehou word, te kry. Die entiteit moet, onder andere: <ul style="list-style-type: none"> • 'n Handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek vir toegang tot inligting wat daardie entiteit hou, te doen; • 'n Inligtingsbeampte aanstel om aansoeke vir inligting wat daardie entiteit hou, te oorweeg.
Wet op Beskerming van Persoonlike Inligting	Wet 4 van 2013	Die Wet bevorder die beskerming van persoonlike inligting wat deur openbare en privaat liggame verwerk word; om sekere voorwaardes te bepaal ten einde min-imum standarde daar te stel vir die verwerking van persoonlike inligting.
Wet op Gebruiklike Inisiasie	Wet 2 van 2021	Die Wet maak voorsiening vir die doeltreffende regulering van gebruiklike inisiasiepraktyke; vir die skepping van 'n Nasionale Inisiasie Oorsigkomitee en Provin-siale Inisiasie Koördineringskomitees en hulle funksies; om voorsiening te maak vir die verantwoordelikhede, rolle en funksies van die onderskeie rolspelers betrokke by die inisiasiepraktyke self of by die bestuursaspekte daarvan; om voorsiening te maak vir die doeltreffende regulering van inisiasieskole; om voorsiening te maak vir die reguleringsmagte van die Minister en Premiers; om voorsiening te maak vir die monitering van die implementering van hierdie Wet; om voorsiening te maak vir provinsie- spesifieke aangeleenthede, en vir sake wat daarmee in verband staan.
Hersiene Witskrif op Kuns, Kultuur en Erfenis	2018	Die Witskrif is goedgekeur deur die Kabinet in 2018 na 'n Sosio- Ekonomiese Impak-assessering uitgevoer deur die Suid-Afrikaanse Kultuurobservatorium. Dit bevat 'n uiteensetting van die beleidsdoelwitte, soos gerugsteun deur die strategiese waarde van kuns, kultuur en erfenis. Dit verteenwoordig die soomlose integrasie van die NOP en die Maatskaplike Samehorigheid- en Nasieboustrategie wat die visie en strategiese doelwitte van die DKES ondersteun.
Wet op die Raamwerk vir Voorkeur-verkryging-beleid, 2000	Wet 5 van 2000	Om uitvoering te gee aan artikel 217(3) van die Grondwet deur 'n raamwerk te verskaf vir die implementering van die verkrygingsbeleid soos bepaal deur artikel 217(3) van die Grondwet.

7.3 Institusionele beleid en strategie oor die vyfjaar beplanningstydperk

Beleid	Beskrywing
Gedragkode vir WKKK lede	Die hoofdoel van die Kode is om navolgenswaardige gedrag onder lede te bevorder om institusionele geloofwaardigheid aan die WKKK te verleen
Beleid op Registrasie en De-registrasie van Kultuurrade	Hierdie beleid maak voorsiening vir die registrasie van kultuurrade om mense wat 'n gemeenskaplike kultuur- of taalerfenis deel te verteenwoordig. Dit gee gevolg aan die beginsel van respektering, koestering, instandhouding en beskerming van kulturele diversiteit in die Wes-Kaap en Suid-Afrika as geheel. Die beleid stel die WKKK in staat om kultuurrade te de- registreer wanneer daar goeie gronde bestaan om dit te doen.
Gebruiksbeleid vir Kultuurfasiliteite	Om 'n raamwerk te verskaf vir die Rekenpligtige Gesag van die WKKK om inkomste ekonomies en doeltreffend te bestuur om die volle benutting van bates onder die Kommissie se beheer te bevorder.
WKKK Finansiële Delegasies	Delegasies van magte uitgereik deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
WKKK VKB Delegasies	Delegasies van mag uitgereik deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.

Beleid	Beskrywing
Wesentlikheids-raamwerk	Die Rekenpligtige Gesag moet 'n raamwerk ten opsigte van aanvaarbare vlakke van wesentlikheid en betekenisvolheid ontwikkel en goedkeur met die Uitvoerende Gesag in oorleg met eksterne ouditeurs.
Bedrogvoorkomings-plan	Die beleid maak voorsiening vir reaksiemeganismes om voorkomste van bed-rog wat 'n impak op die WKKK kan hê te rapporteer, ondersoek en op te los.
Personeelbehuising-beleid	Om riglyne te verskaf vir die okkommodasie en toekenning van staatsbehuising wat gebruik word deur personeel in diens van die DKES-kultuurfasiliteite
Ondernemingsrisiko-bestuurstrategie en -implementeringsplan	Om uitvoering te gee aan die vereistes van die Wet op Openbare Finansiële Bestuur, Wet 1 van 1999, artikel 51(1)(a)(i), wat bepaal dat die Rekenpligtige Gesag moet verseker dat die entiteit 'n doeltreffende, doelmatige en deur-sigtige stelsel van finansiële en risikobestuur en interne kontrole handhaaf.
Beheer van Debiteure	Die Rekenpligtige Gesag moet debiteure beheer vir die benutting van kultuur-fasiliteite.
Vergoeding van Lede	Om betalings te fasiliteer aan lede van die WKKK wat genomineer is om konferensies, projekte, vergaderings en werksinkels namens die Kommissie by te woon.
Voorsieningskettling-bestuursbeleid	Om voorsieningskettlingbestuur binne die entiteit te reguleer.

8. ORGANISATORIESE STRUKTUUR



DEEL B: PRESTASIE-INLIGTING

1. VERSLAG VAN OUDITEUR-GENERAAL: VOORAFBEPAAALDE DOELWITTE

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

Verwys na bladsy 43 van die Verslag van die Ouditeur, uitgereik as Deel F: Finansiële Inligting.

2. OORSIG VAN PRESTASIE

2.1. Diensleweringomgewing

Kuns en kultuur speel 'n belangrike rol in die alledaagse lewens van mense, om by te dra tot die ekonomie, die bevordering van welstand, die vorming van identiteit en die koppeling van gemeenskappe. Gedurende die oorsigjaar het die WKKK hul bedrywighede aangepas om aan die eise van die kultuurlandskap te voldoen sonder om fokus van hul mandaat te verloor.

Vier voltallige vergaderings is gehou waar robuuste bespreking en debat oor kulturele identiteit, kulturele praktyke en toeganklikheid tot die kultuurfasiliteite gevoer is. Dit was nuttig aangesien besluite en aanbevelings verseker het dat hul geprojekteerde prestasie behaal is, soos in die Jaarlikse Prestasieplan vermeld.

Die uitvoerbaarheidstudie wat die potensiaal van die Schoemanspoort- en Melkbos Oppiese fasiliteite evalueer het om nuwe kliënte te lok en die gebruik van die fasiliteite te diversifiseer om moontlik inkomstestrome te verhoog, is suksesvol afgehandel. Die WKKK het aan interaktiewe sessies met konsultante deelgeneem en die uitvoerbaarheidstudieverlag is hersien om te verseker dat alle fasiliteitgebruikers se sienings in ag geneem is. Die Fasiliteitskomitee het ook maniere oorweeg om die huidige beste praktykmodelle van Cape Nature te gebruik vir idees en konsepte wat oorweeg moet word. Die aanbevelings van die uitvoerbaarheidstudie vir die hermodellering van hierdie twee fasiliteite sal in fases in die 2024/25-boekjaar geïmplementeer word. Gegewe die huidige fiskale omgewing, sal die WKKK nuwe rolspelers betrek en inisiatiewe aanpak wat die volhoubaarheid van hierdie fasiliteite vir die afsienbare toekoms sal verseker.

Die personeeldiensstaat van die fasiliteite word deur die UOWP-program van die Departement aangevul. UOWP-begunstigdes by die fasiliteite help met administratiewe en instandhoudingsbedrywighede.

Die Kommissie het voortgegaan om sy werksverhouding en samewerking met die kultuursektor te versterk om te verseker dat kultuuraangeleenthede in die verskeie gemeenskappe in die Wes-Kaap ontwikkel, bevorder en bewaar word. Welstand en sosiale insluiting deur middel van betrokkenheid met kultuurgemeenskappe bly steeds 'n prioriteit vir die Kommissie. Lede bly daartoe verbind om in die toekoms meer geleenthede van die kultuurrade by te woon.

2.2. Organisasoriese omgewing

Ingevolge Klousule 4 (1) van die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade van 1998, is die Kultuurkommissie deur die Minister van die Departement van Kultuursake en Sport vir 'n termyn van drie jaar aangestel. Die huidige Kommissie se termyn sal op 31 Januarie 2025 verstryk.

Die oorsigjaar het beduidende veranderinge teweeg gebring weens die bedanking van die Voorsitter in Februarie 2023, en die heengaan van me. Kathy Dumbrell in November 2023, wie ook as Voorsitter van die Kultuurfasiliteitskomitee opgetree het. Die Ondervoorsitter me. Quahnita Samie het as tussentydse voorsitter opgetree en die gladde afhandeling van die voldoeningprosesse gefasiliteer wat die funksionering van die entiteit verseker. Mnr. Lungelo Nokwaza, die voormalige Voorsitter van die Inisiasieverwysingskomitee, is tydens 'n voltallige sitting van die WKKK amptelik as Voorsitter verkies. As die verkose Voorsitter het hy ook as die Rekenpligtige Gesag, namens die Wes-Kaapse Kultuurkommissie opgetree.

Die Ondervoorsitter, me. Quahnita Samie, het bedank, hoewel sy as lid aangebly het. Daarna is mnr. Charl van Blerk as die Ondervoorsitter van die entiteit verkies. Mnr. Martin Myers is tydens 'n voltallige sitting in Februarie 2024 as die Voorsitter van die Kultuurfasiliteitskomitee verkies.

Ten spyte van die uitdagings het die entiteit suksesvol aan alle tersaaklike regulasies voldoen en sy mandaat uitgevoer soos deur die Provinsiale Minister toegewys is. Gedurende die boekjaar het die Kommissie proaktiewe en deursigtige praktyke in die aanstellingsproses getoon, wat verseker het dat die entiteit se bestuursverantwoordelikhede doeltreffend uitgevoer is.

Die departementele personeel het verseker dat alle sperdatums nagekom is, en dat die oorplasing van lede na die verskillende portefeuljes glad verloop het. Die span het in samewerking met die HUB: Openbare Entiteit Ondersteuningseenheid doeltreffende prestasie en finansiële bestuur verseker. Voltallige vergaderings is van aangesig tot aangesig gehou, terwyl Komiteevergaderings aanlyn gehou is om koste te verminder. Kwartaallike prestasie-inligting is gerapporteer en op die EQPR-stelsel vir moniterings- en evalueringsdoeleindes sowel as audit- en strategiese toesigvereistes aangeteken.

2.3. Sleutelbeleidsontwikkelings en wetgewende veranderinge

Sedert die Wet op Gebruiklike Inisiasie, Wet 2 van 2021 afgevaardig is, is die Wes-Kaapse Provinsiale Inisiasie-koördineringskomitee (WKPIKK) op 1 Julie 2022 vir sy tweede termyn deur die Premier aangestel. Die ampstermyn vir die WKPIKK is vyf jaar en sy hoof funksie is om alle inisiasieskole, praktyke en aktiwiteite binne die provinsie te koördineer, ooreenkomstig artikel 15 van die Wet op Gebruiklike Inisiasie, Wet 2 van 2021.

2.4. Vordering ter bereiking van institusionele impakte en uitkomst

Die WKKK se beplande uitkomst volgens sy Strategiese Plan verskyn hieronder en dui aan die vordering wat gemaak is ten opsigte van die Kommissie se impakverklaring.

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

Gedurende die oorsigjaar het die Wes-Kaapse Kultuurkommissie bygedra tot die Nasionale Uitkomst van die Mediumtermyn Strategiese Raamwerk (MTR):

MTR Prioriteit	Bydrae van Kommissie
Prioriteit 5: Ruimtelike integrasie, menslike nedersettings en plaaslike regering	Die WKKK het deur die befondsingsondersteuning wat aan kultuurrade vir kuns- en kultuurbevordering en -bewing verleen is, gehelp met die skepping van volhoubare kulturele aktiwiteite binne gemeenskappe. Ondersteuning van kuns en kulturele aktiwiteite maak voorsiening vir die ontwikkeling van kulturele identiteite en die behoud van tradisionele kunsvorme.
Prioriteit 6: Maatskaplike Samehorigheid en Veilige Gemeenskappe	Die ondersteuning van kulturele praktyke dra by tot welstand en sosiale insluiting. Die WKKK moedig sosiale verbintenisse tussen jeug- en kultuurrade aan deur die voorsiening van befonding en toegang tot kultuurfasiliteite. Die WKKK het die kuns- en kultuurprogramme van kultuurrade aangewend om volhoubare kruissectorsamewerkinge en intergenerasionele interaksies te bevorder om blywende sosiale kohesie te bevorder.

3. INLIGTING OOR INSTITUSIONELE PROGRAMPRESTASIE

3.1. Program: Wes-Kaapse Kultuurkommissie

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

Die WKKK het drie prestasiegeareas soos deur die Wet voorgeskryf. Hierdie areas bepaal die funksies van die Kommissie, naamlik:

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

Die Departement van Kultuursake en Sport het administratiewe en finansiële ondersteuning aan die Wes-Kaapse Kultuurkommissie verleen om sy wetgewende mandaat uit te voer, wat die verskaffing van ondersteuning aan kultuurrade en die instandhouding van sewe kultuurfasiliteite binne die provinsie insluit.

Daar is 36 kultuurrade wat by die WKKK geregistreer is. Die rade is in die volgende streke geleë: sewe in die Kaapse Wynland-distrik, twee in die Weskus-distrik, ses in die Tuinroete-distrik en 21 in die Metro. Alhoewel die advertensie en aansoek om befondsing aan alle geregistreerde rade gestuur is, is slegs nege aansoeke ontvang. Hierdie nege kultuurrade is na 'n evalueringsproses gedurende die oorsigjaar aanbeveel. Die Kommissie het die kultuurrade ondersteun om hul programme in hul gemeenskappe uit te voer. Programme het gewissel en was daarop gemik om tradisie oor te dra en identiteit en trots onder die jeug te kweek. Die rade het werksessies gefasiliteer wat gefokus het op hoe die praktyk van kultuur bydra tot gedragsverandering.

Die WKKK ondersteun die idee dat sosiale insluiting beide 'n proses en 'n doelwit is en daarom word interaksie en diverse inisiatiewe ondersteun.

Die tabel hieronder verskaf die besonderhede van die nege geregistreerde kultuurrade wat deur die Wes-Kaapse Kultuurkommissie ondersteun is om hul kulturele aktiwiteite en geleenthede te implementeer.

Kultuurraad	Doel van fondse	Bedrag oorgedra	Projekdatum/s	Vergaderplek van projek
Gorachouqua Stamhuis van Kaapse Khoi	Kulturele Jeugkamp	R 30 000	4 - 5 November 2023	Youth for Change Sentrum, Retreat
Xhosa Tradisionele en Kultuurorganisasie	Erfenisdag-vieringe	R 49 920	25 September 2023	Isilimela Hoërskool, Langa
Cochoqua Khoisan Stamhuis	Herstel en genesing van generasie-trauma (konferensie)	R 30 000	18 November 2023	Pollsmoor-gevangenis
Igugu lamaXesibe Kultuurraad	Kultuurprogram-werksessie	R 30 000	7 Oktober 2023	Vusisizwe Creche Hall, Crossroads
Khoe - San Inheemse Vroue in Aksie	Konferensie oor die rol van vroue in die herstel van inheemse kultuur en erfenis	R 30 000	19 Augustus 2023	Burgersentrum, Retreat
Gourikwa Huis Kultuurorganisasie	Gourikwa Huis Kultuurfees	R 30 000	30 September 2023	Grootbrakrivier
Goringhaiqua Goringhaicona Khoi - Khoi Inheems Tradisioneel	Jeugkultuurprogram	R 30 000	17 - 19 November 2023	Oude Molen, Pinelands

Kultuurraad	Doel van fondse	Bedrag oorgedra	Projekdatum/s	Vergaderplek van projek
Hessequa Stamhuis/raad	Kulturele Opvoedkundige Konferensie	R 36 700	24 September 2023	Burgersentrum, Montague
Hessequa Khoi Stamhuis/raad	Kultuurfees: Tradisionele Musiek en Dans	R 32 123	3 February 2024	Klein Plassie Museum, Worcester

Hieronder is beeldmateriaal van aktiwiteite van die verskillende kultuurrade.



Khoe - San Inheemse Vroue in Aksie - konferensie in Retreat



Kunstenars by die Erfenisgeleentheid van die *Xhosa Tradisionele en Kulturele Organisasie* in Langa

Die ongunstige weerstoestande gedurende die jaar het skade by sommige fasiliteite aangerig. Bome het omgewaai, oorstromings het voorgekom, heinings is beskadig en dakke is deur stormsterk winde en swaar reënval losgeruk. As gevolg van die sterk krag van die reënwater wat modderstortings veroorsaak het, is die veiligheidsheining by die Okkie Jooste-kulturfasiliteit in Jonkershoekvallei in Stellenbosch platgetrek (sien foto's hieronder).



Okkie Jooste kulturfasiliteit

Die skade is deur die Departement van Infrastruktuur herstel, wat die veiligheid van kliënte wat die geriewe by die fasiliteit gebruik, en personeel wat op die perseel woon verseker het.

Die span verantwoordelik vir die instandhouding by die sewe kulturfasiliteite is deel van die personeel van die Departement van Kultuursake en Sport. Daar is 18 permanente personelede in die span wat poste van grondmanne, algemene voormanne en kulturfasiliteitskoördineerders beklee. 'n Addisionele groep van 25 jongmense is werksaam by die kulturfasiliteite onder die Kuns en Kultuur UOWP-program van die Departement. Hulle het bykomende ondersteuning verleen vir die herstel en instandhouding by die fasiliteite; en verseker dat geriewe goed onderhou is sodat kliënte hul projekte en geleenthede in 'n veilige en aangename omgewing kon uitvoer.



Die UOWP-begunstigdes by die Koekenaap kulturfasiliteit het na die vloed herstelwerk aan die mure van die rondawel uitgevoer.

Die Koekenaap fasiliteit in die Matzikama-munisipaliteit het erge oorstromings ondervind wat skade aan die staatshuise op die perseel aangerig het. Die huise is onveilig om as akkommodasie gebruik te word en die Departement van Infrastruktuur sal verdere assesserings en herstelwerk in die 2024/25-boekjaar uitvoer.

Veiligheid en sekuriteit bly steeds 'n prioriteit by die fasiliteite. Die Wes-Kaapse Kultuurkommissie het verseker dat die kulturfasiliteite voldoen aan die regulasies soos bepaal in die Wet op Beroepsgesondheid en -veiligheid (OHASA). Die stoorfasiliteit vir gastenks en die pype vir gasvloei na die gasstowe is opgegradeer tot die vereiste standarde.

Die WKKK het 'n nuwe werksverhouding met die Dvl en Polisietoedig en Gemeenskapsveiligheid (DPOGV) ontwikkel wat in die afgelope jaar van onskatbare waarde was. Die Koekenaap kulturfasiliteit in die Matzikama-

munisipaliteit en die Groot Drakenstein kultuurfasiliteit in die Drakenstein-munisipaliteit het gedurende die jaar veiligheidsoortredings ondervind. Die DPOCS was verplig om terreininspeksies te doen, en bykomende kwesbare gebiede is geïdentifiseer. Die sekuriteitsveiligheidsbeoordelingsverslae, wat na aanleiding van die inspeksies saamgestel is, het as grondslag vir die Kommissie gedien om spesifikasies te ontwikkel vir die verkryging van toepaslike veiligheidskenmerke. Die veiligheidskenmerke vir die Koekenaap kultuurfasiliteit sal in die nuwe boekjaar aangekoop en geïnstalleer word. Die Dvl sal veiligheidsheining by die Groot Drakenstein kultuurfasiliteit installeer. Hierdie bystand en advies was van onskatbare waarde vir die WKKK aangesien die administratiewe personeel nie oor die gespesialiseerde kennis beskik nie en op hul kundigheid en bystand aangewese is.

Die besprekings by die fasiliteite het toegeneem en bykomende inkomste is gegeneer, maar dit dek slegs die uitgawes verbonde aan die instandhouding en die instandhouding van fasiliteite. Die verbeterings en veiligheidskenmerke wat geïmplementeer is, is hoofsaaklik deur die Dvl gedoen.

3.2 Uitkomste, uitsette, uitsetaanwysers, teikens en werklike prestasie

Uitkoms	Uitset	Uitset-aanwyser	Geouditeerde werklike prestasie	Geouditeerde werklike prestasie	Beplande jaarlikse teiken	Werklike prestasie	Afwyking van beplande teiken tot werklike prestasie	Redes vir afwykings
			2021/2022	2022/2023	2023/2024	2023/2024	2023/2024	
Diverse kultuur-aktiwiteite binne gemeenskappe	Oordrag-betalings aan geregistreerde kultuurrade	Aantal geregistreerde kultuurrade ondersteun deur Oordrag-betalings.	7	9	9	9	-	-
Goed-versorgde en veilige kultuur-fasiliteite	Implementering van goed-gekeurde instandhoudings-plan	Aantal fasiliteite opgeknop of in stand gehou om gepastheid en veiligheid vir gebruikers te verseker	7	7	7	7	-	-
Optimale benutting van die kultuur-fasiliteite	Gebruik van kultuur-fasiliteite	Aantal gebruikers wat kultuur-fasiliteite gebruik.	2 401	11 375	6 595	15 416	8 821	Beduidende pogings is aangewend om die benutting van kultuur fasiliteite te verbeter – naamlik die opknapping van die fasiliteite en die verbetering van personeel-kliënt dienslewering.

Koppeling van prestasie aan begroting

Die Wes-Kaapse Kultuurkommissie het die sleutelprestasie-areas in lyn gebring met die begroting wat deur die Departement van Kultuursake en Sport in die oorsigjaar oorgedra is.

Doelwit	2023/2024			2022/2023		
	Begroting	Werklike besteding	(Oor-)/Onder-besteding	Begroting	Werklike besteding	(Oor-)/Onder-besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	3 349	3 204	*145	2 730	2 548	182
Totaal	3 349	3 204	*145	2 730	2 548	182

*Die verskil is hoofsaaklik toegeskryf aan vertraging in die verkrygingsproses, aangesien verskaffers nie volgens die geadverteerde spesifikasies gekwoteer het nie.

Strategie om gebiede van onderprestasie te oorkom

Die entiteit het alle beplande teikens bereik soos weerspieël in die 2023/24 Jaarlikse Prestasieplan.

4. INKOMSTE-INVORDERING

Bronne van inkomste	2023/2024			2022/2023		
	Skatting	Werklike bedrag ingevorder	(Oor-)/Onder-invordering	Skatting	Werklike bedrag ingevorder	(Oor-)/Onder-invordering
	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfsinkomste	2 399	2 977	*(578)	2 023	2 519	(496)
Oordragbetaling	655	2 155	** (1 500)	627	627	0
Rente inkomste	295	439	*** (144)	80	239	(159)
Totaal	3 349	5 571	(2 222)	2 730	3 385	(655)

* Die oorinsameling is weens die toename in die gebruik van die kultuurfasiliteite. Dit is 'n vraaggedrewe inkomste-item.

**'n Bykomende R1,5 miljoen oordragbetaling is van die Departement van Kultuursake en Sport ontvang om te help met die versagting van beurtkrag by die verskillende kultuurfasiliteite.

***Die afwyking is te wyte aan die styging in die rentekoers vir die jaar onder oorsig.

5. KAPITAALBELEGGING

Die Wes-Kaapse Kultuurkommissie het 'n goeie interregeringsverhouding met die Departement van Infrastruktuur (DVI) gehandhaaf om goed bestuurde kultuurfasiliteite vir die mense van die Wes-Kaap te bied.

Die foto's hieronder illustreer onlangse verbeterings by die fasiliteite wat deur die DVI geïmplementeer is.



Herstelwerk aan skuifdeure by die Groot Drakenstein kultuurfasiliteit in Simondium.



Vervanging van die distribusiebord by die slaapkwartiere op die perseel van Okkie Jooste kultuurfasiliteit in Jonkershoek, Stellenbosch.



Opraderings aan die waterretensiedam by die Koekenaap kultuurfasiliteit in die Matzikama-munisipaliteit.



Opgradering van rioolstelsel aan personeelhuse op die perseel van die Melkbos kultuursentrum in Melkbosstrand.



Opgraderings aan die rioolstelsel verbind aan die personeelbehuising op die perseel van Schoemanspoort kultuurfasiliteit in Oudtshoorn.

Die opgraderings wat deur die Departement van Infrastruktuur (Dvl) vir implementering gedurende die oorsigjaar geïdentifiseer is, is verdrag weens verkrygingsprosesse. Die opgraderings sal in die 2024/25-boekjaar begin, soos weerspieël in die tabel hieronder, en die koste sal deur die Dvl gedek word.

Begroting R'000	Infrastruktuurprojekte
R 12 803	Installasie van veiligheidsheining by die Groot Drakenstein kultuurfasiliteit
R 19 561	Groot opgraderings by die Okkie Jooste kultuurfasiliteit (verwydering van alle asbesdakke, installasie van nuwe plafonne, opgradering van staatspersoneelhuse, installasie van aluminium deure en vensters, opgradering van elektriese, loodgieter- en waterstelsels, ens.)

1. INLEIDING

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

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

2. PORTEFEULJEKOMITEES

Die Staande Komitee oor Polisie-toesig en Gemeenskapsveiligheid, Kultuursake en Sport en die Staande Komitee op Openbare Rekeninge (SKOOR) hou toesig oor die Komitee se werk.

Staande Komitee oor Polisie-toesig en Gemeenskapsveiligheid, Kultuursake en Sport	
Vergadering	Onderwerp
31 Oktober 2023	Bespreking oor die 2022/23 Jaarverslae van die DKES en sy entiteite.
29 November 2023	Oorweging van Begrotingspos 13 van die Wes-Kaapse Aansuiweringsbegroting, 2023
13 Maart 2024	Bespreking van Begrotingspos 13 van die Wes-Kaapse Begrotingswetsontwerp 2024

SKOOR-besluite

Geen besluite is vir die entiteit gepubliseer nie.

Die entiteit het met die Provinsiale Komitee op Openbare Rekeninge vergader:

Staande Komitee op Openbare Rekeninge	
Vergadering	Onderwerp
31 Oktober 2023	Oorweging van die 2022/23 Jaarverslag van die Departement van Kultuursake en Sport en sy entiteite, Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie en Erfenis Wes-Kaap.

3. UITVOERENDE GESAG

Die Uitvoerende Gesag het oorsigverantwoordelikheid uitgeoefen deur finansiële en nie-finansiële inligting vir die verslagtydperk te monitor. Die volgende verslae is ingedien vir moniteringsdoeleindes:

Kwartaallikse Prestasieverslag	31 Julie 2023; 31 Oktober 2023; 31 Januarie 2024; 30 April 2024
Tussentydse moniteringsverslag	31 Julie 2023; 31 Oktober 2023; 31 Januarie 2024; 30 April 2024

4. DIE REKENPLIGTIGE GESAG

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

Die belang en doel van die kommissie

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

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

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

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

Die rol van die Kommissie is as volg:

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

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

Samestelling van die Kommissie

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

Naam	Benoeming (ten opsigte van die struktuur van die Openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur-skappe (Lys die entiteite)	Ander komitees of taakspanne	Aantal vergaderings by-gewoon
Arendse MC	WKKK Lid Voorsitter Kultuurrade	1 Februarie 2022 10 Maart 2023	N.v.t	Hoërskool John Ramsay; Bevoegdheid in Nasionale Wet op Vuurwapenbeheer NKR Vlak 3.	Geakkrediteerde diensverskaffer aan die Nasionale Vaardighedsfonds deur die Departement van Arbeid. Stigter van Wes-Kaapse Grond en Erfenisraad. Voorsitter van die Wes-Kaapse Korana en Nguni Kultuurraad.	Geen	Geen	5
Baard PM	WKKK Lid	1 Februarie 2022	N.v.t	BA Hons Drama Dramagraad	Nasionale Sangkompetisie (ATKV). Het 'n album vir Music Video opgeneem. Benoem vir die SAMA-toekennings. FNB vita-toekennings vir Cabare. Eie produksie in Cabare.	Geen	Geen	6
Dumbrell KE	Voorsitter Kultuur-fasiliteite	1 Februarie 2022 Oorlede November 2023	N.v.t	BA Hons in Afrikastudies Nagraadse Diploma in Afrikastudies. Baccalareus in Argitektoniese studies.	Lid van die Wes-Kaapse Erfenisraad van 2016 tot op hede. Doseer kursusse in Professionele Kommunikasie aan senior voorgraadse studente. Onderwyser in Kommunikasie vir Ingenieurs. Konsultant by UK- Skryfsentrum. Sedert 1996 besig met verkenning van Erfenisgebied wat dit omvat. Navorsingsbelangstelling in ruimtelike en maatskaplike geskiedenis.	Geen	Lid van die Wes-Kaapse Erfenisraad	1
Hop JD	WKKK Lid	1 Februarie 2022	N.v.t	Langeberg Senior Sekondêre Skool	Basiese Opleiding Suid-Afrikaanse Weermag Soldaat in die Suid-Afrikaanse Weermag. In eie diens. Khoisan Hessequa Vaardighedsontwikkeling. Hoofsekretaris Khoisan United Movement. Gevorderde Vuurwapenkursus	Geen	Geen	3

Naam	Benoeming (ten opsigte van die struktuur van die Openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur-skappe (Lys die entiteite)	Ander komitees of taakspanne	Aantal vergaderings bygewoon
Mavume-ngwana SI	Voorsitter Kultuurrade WKKK Lid	1 Februarie 2022 (Het bedank as voorsitter 8 Maart 2023)	N.v.t	Bedryfsielkunde. Diploma in Bemarkingsbestuur.	Raad op Suid-Afrikaanse Name (Raadslid). Lid van Raad: EWK Voorsitter: WKRGN. Stigter en Direkteur: Indalo OSW.	Geen	Erfenis Wes-Kaap	6
Muthien B	WKKK Lid	1 Februarie 2022	N.v.t	MA (Stellenbosch). BA(Hons) Sosiale Wetenskappe (UK) BA (UK).	Navorser. Fasiliteerder. Skrywer. Digter. Geleentheidskoördineerder Literêre kunste Geesteswetenskappe (geskiedenis, kuns, kultuurgeskiedenis, kultuur), Uitvoerende Kunste, Kultuurbedryf. Betrokkenheid by jeugontwikkeling.	Geen	Wes-Kaapse verteenwoordiger by Nasionale Kunsteraad	5
Myers MA	WKKK Lid Voorsitter Kultuur-fasiliteite	1 Februarie 2022 23 Februarie 2024	N.v.t	BA Sosiale Wetenskappe in Publieke Administrasie en Bedryfsosiologie (UCT) 1985.	Betrokke by die Kultuur en Vermaaklikheidsbedryf vir 30 jaar. Het Musiekuitruiskema gestig, 'n OSW wat tot ongelooftike verandering en opvoeding regdeur die Wes-Kaap gelei het. Bemarking Wes-Kaap vir BMG Records (wat SonyMusic geword het) vir 17 jaar. Uitvoerende Kunste Literêre Kunste Betrokkenheid by jeugontwikkeling (plattelandse werksinkels).	Geen	Geen	3

Naam	Benoeming (ten opsigte van die struktuur van die Openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur-skappe (Lys die entiteite)	Ander komitees of taakspanne	Aantal vergaderings bygewoon
Nokwaza LG	Inisiasie-verwysings-komitee Voorsitter WKKK Voorsitter	1 Februarie 2022	N.v.t	BA Hoër Diploma in Onderwys Gevorderde Diploma in Volwasse Onderwys Honneurs in BA Administrasie Graad in Filosofie Nagraadse Diploma in Regte MA Skool vir Openbare Leierskap	Uitvoerige kennis van kultuurerfenis ten opsigte van mense van Nguni-oorsprong. Diepliggende begrip van Nguni kultuurpraktyke. Besit deskundige kennis oor Xhosa heilige rituele en inheemse aanbidding	Geen	Geen	1
Samie Q	WKKK Onder-voorsitter WKKK Tussen-tydse Voorsitter	1 Februarie 2022 23 Februarie 2023	N.v.t	BA in Stads- en Streeksbeplanning. Nasionale Diploma in Stadsbeplanning MPhil	Onafhanklike Erfenis konsultant. Fasiliteerder van aantal Erfenisprosesse. Bestuurservaring Was werksaam by SAHRA. Opstel van beleid. Tans 'n Raadslid van Robben Eiland.	Geen	Geen	2

Naam	Benoeming (ten opsigte van die struktuur van die Openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteur-skappe (Lys die entiteite)	Ander komitees of taakspanne	Aantal vergaderings by-gewoon
Van Blerk CI	WKKK Lid Onder-voorsitter: WKKK	1 Februarie 2022 20 April 2023	N.v.t	Nasionale Senior Sertifikaat. Universiteit van Londen, Sertifikaat van Globale Diplomatie: Dipomasie in die Moderne Wêreld. Universiteit van Londen, Sertifikaat van Globale Diplomatie: Die Verenigde Nasies in die Wêreld. Universiteit van Kaapstad, Sertifikaat in Versaging in Klimaatverandering vir Ontwikkelende Lande. DA Jeugleier Alumni	Opnamekunstenaar (Charlie Void). HUB & Stigter van Park-share Technologies. Takvoorsitter Atlantiese kusstrook. DA jeugkiesersvoorsitter vir Goeie Hoop. Uitvoerende Direkteur van die Turn Around Project (PBO.)	Geen	Geen	3
Winster W	WKKK Lid	1 Februarie 2022	N.v.t	N4 Rekenaarpraktik. Sertifikaat van Chrysalis Akademie.	Versendingstoeshouer Elektries by Nolitha (Edms) Bpk.	Geen	Geen	6
Jama Z	WKKK Lid	13 Oktober 2023	N.v.t	BA Vista Universiteit BA Honneurs Universiteit van Suid-Afrika Meestersgraad Universiteit van Kaapstad Doktorale kandidaat Universiteit van Kaapstad Siswahili Taalkursus Universiteit van Dar es Salaam	Geesteswetenskappe (geskiedenis, kunste, kultuurgeskiedenis, kultuur). Kultuurnywerhede (kulturele toerisme, kunsvlyt, ontwerp, ens.). Tale.	Geen	Geen	2

Samestelling van die Kommissie

Komitees

Komitee	Aantal vergaderings gehou	Aantal lede	Name van lede
Wes-Kaapse Kultuurkommissie	4	12	Lungelo Nokwaza (Voorsitter) Charl Van Blerk (Ondervoorsitter) Zukile Jama Siphiwo Mavumengwana Quahnita Samie Kathy Dumbrell (Oorlede in November 2023) Martin Myers Bernedette Muthien Melvyn Arendse Wayne Winster Petronel Baard Jumath Hop
WKKK Inisiasieverwysingskomitee	0	3	Lungelo Nokwaza (Voorsitter) Siphiwo Mavumengwana Zukile Jama
WKKK Komitee vir Kultuurfasiliteite	0	5	Kathy Dumbrell (Voorsitter) Quahnita Samie Martin Meyers Charl Van Blerk Bernedette Muthien
WKKK Komitee vir Kultuurrade	2	5	Melvyn Arendse (Voorsitter) Siphiwo Mavumengwana (voormalige Voorsitter) Wayne Winster Jumath Hop Petronel Baard

Besoldiging van Komiteelede

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

Van	Voorletter	Besoldiging R`000	*Ander toelae R`000	Totaal 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	Siphiwo	6	2	8
Muthien	Bernedette	6	1	7
Myers	Martin	3	2	5
Nokwaza	Lungelo	8	2	10

Van	Voorletter	Besoldiging R`000	*Ander toelae R`000	Totaal R`000
Samie	Quahnita	3	0	3
Van Blerk	Charl	6	1	7
Winster	Wayne	6	**9	15
Total		54	24	78

*Ander toelaes sluit vervoer en verblyf in, waar van toepassing.

** Die lid is in Oudtshoorn gevestig en is geregtig daarop om te eis vir kilometers wat na en van vergaderings afgelê is.

5. RISIKOBESTUUR

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

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

ORBekom verantwoordelikheid

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

ORBekom lede

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

Die tabel hieronder verskaf tersaaklike inligting oor ORBekom lede:

Lid	Posisie	Bygewoon
G Redman	Rekenpligtige Beampte (Voorsitter)	3
B Rutgers	Direkteur: Finansiële Bestuur (HFB)	4
C van Wyk	Hoofdirekteur: Kultuursake	4
L Bouah	Hoofdirekteur: Sport en Ontspanning	4
S Julie	Direkteur: Strategiese en Bedryfsbestuursteun	4
M Janse van Rensburg	Direkteur: Museums, Erfenis en Geografiese Naamdienste	3
T Mchunu	Direkteur: Kuns-, Kultuur- en Taaldienste	1
C Sani	Direkteur: Biblioteekdienste	4
N Dingayo	Direkteur: Provinsiale Argiefdienste	4
T Tutu	Direkteur: Sportbevordering	3
D Manuel	Direkteur: Sportontwikkeling	3
D Esau	Adjunkdirekteur: Interne Beheer (Risikokampioen)	3
D Flandorp	Adjunkdirekteur: Korporatiewe Verhoudingseenheid (Etiekbeampte)	3

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

Lid	Posisie	Bygewoon
L Africa	ORBEKOM Sekretariaat	4
J Boulle	Hoof: Jeug- en Naskoolse Programme	4
N Payne	Adjunkdirekteur: Ondernemingsinhoudsbestuur	1
G Abdullatief	Waarnemende Direkteur: Kuns-, Kultuur- en Taaldienste	2
C Scheermeyer	Adjunkdirekteur: Museums, Erfenis, en Geografiese Naamdienste	1
N Pietersen	Adjunkdirekteur: Sportbevordering	1
A Haq	Direkteur: Ondernemingsrisikobestuur, DvdP	4
C Cochrane	Hoof Risiko-adviseur, DvdP	4
K Abelse	Ondernemingsrisikobestuur, DvdP	4
V Simpson-Murray	Direkteur: Interne Oudit, DvdP	3
P De Villiers	Adjunkdirekteur: Inenre Oudit, DvdP	4
M Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste DvdP	4
A Snyder	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	3

Slutelaktiwiteite van ORBEKOM

Die RB is die voorsitter van die ORBEKOM en die Adjunkdirekteur: Interne Beheer is die Risikokampioen van die Departement. In die uitvoering van sy funksies, het die ORBEKOM die volgende vernaamste aktiwiteite gedurende die jaar uitgevoer:

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

Vernaamste risiko wat gedurende die jaar oorweeg en hanteer is:

Die vernaamste risiko van die entiteit is "Onvoldoende huurinkomste om besteding op instandhouding van fasiliteite te dek". Hierdie risiko het in die vorige boekjare gestyg weens die ekonomiese agteruitgang wat deur die Covid-19-pandemie veroorsaak is. Die fasiliteite is ook as isolasieterreine gebruik. Gedurende die vorige boekjaar het die risiko tot 'n matige vlak gedaal aangesien die ekonomiese toestande verbeter het sedert die pandemie en daar tans 'n styging in inkomste is om besteding op instandhouding van die fasiliteite te dek.

Die Gebruiksbeleid vir Kultuurfasiliteite is ook beperkend ten opsigte van ander inkomstegenerende meganismes. Die Departement van Kultuursake en Sport het die uitvoerbaarheidstudie oor potensiële inkomstegenerering binne die WKKK-mandaat afgesluit om hieraan aandag te gee.

Bestuur van risiko's

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

Die Maatskaplike Kluster-ouditkomitee verskaf onafhanklike oorsig van die stelsel van risikobestuur.

Die Ouditkomitee het kwartaallikse ORB vorderingsverslae en risikoregisters ontvang om sy onafhanklike oorsigrol te kan vervul.

Vernaamste opkomende risiko's vir die volgende boekjaar

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

Gevolgtrekking

Met inagneming van die fiskale omgewing sal toekomstige ingrypings deur die aanbevelings in die uitvoerbaarheidstudie gerig word om die volhoubaarheid van die fasiliteite te verseker.

6. INTERNE BEHEERENHEID

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

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

7. INTERNE OUDIT EN OUDITKOMITEES

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

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

Interne Oudit se werksaamhede wat vir die Departement en die openbare entiteit afgehandel is vir die verslagjaar, sluit in vier versekeringsopdragte, een transversale opdrag en ses opvolgoudits. Besonderhede van hierdie opdragte is in die Ouditkomiteeverslag ingesluit.

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

- Interne ouditfunksie;
- Eksterne ouditfunksie (Ouditeur-generaal van Suid-Afrika - OGSA);
- Departement se rekeningkunde en verslagdoening;
- Departement se rekeningkundige beleid
- OGSA bestuur en ouditverslag
- Department se tussentydse monitering
- Department se risikobestuur
- Interne beheer
- Voorafbepaalde doelwitte
- Etiek, bedrog en korrupsie

Die tabel hieronder verskaf tersaaklike inligting oor die lede van die Ouditkomitee:

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

Die herstrukturering van die Ouditkomitees van die Wes-Kaapse Regering is deur die Kabinet op 1 November 2023 goedgekeur om by die WKR se prioriteite te pas. Die aantal ouditkomitees is van 6 na 3 verminder, en het daartoe gelei dat die Welstandskluster-ouditkomitee vanaf 1 April 2024 toesig oor die Departement hou.

8. VOLDOENING AAN WETTE EN REGULASIES

Die entiteit het stelsels, beleid en prosesse in plek om voldoening aan wette en regulasies te verseker.

9. BEDROG EN KORRUPTIE

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

Die WKR het 'n Teenbedrogen-korrupsiestrategie aanvaar wat die Provinsiese geenverdraagsaamheidsbenadering ten opsigte van korrupsie, bedrog, of ander kriminele aktiwiteite, hetsy intern of ekstern, en sal enige partye wat meedoen aan sulke praktyke of 'n poging aanwend om dit te doen, aktief en met die volle mag van die gereg vervolg.

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

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

Werknemers en werkers wat die fluitjie blaas oor vermoedens van bedrog, korrupsie en diefstal word beskerm indien die openbaarmaking 'n beskermde openbaarmaking is (d.w.s. dit kom die vereistes van die Wet op Beskermde Openbaarmaking, Wet 26 van 2000 na, b.v. as die openbaarmaking in goeie trou gedoen is). Die WKR Fluitjieblaasbeleid verskaf riglyne aan werknemers en werkers oor hoe om hulle vermoedens te opper by die toepaslike lynbestuur, spesifieke aangewese persone in die WKR of eksterne liggame, waar hulle redelike gronde het om te glo dat misdrywe of onbehoorlikhede gepleeg word in die WKR. Die reg om anoniem te bly word aan enige persoon verleen wat dade van bedrog, diefstal of korrupsie wil rapporteer, en, indien hulle dit persoonlik aanmeld, sal hulle identiteit as vertroulik gehanteer word deur die persoon aan wie hulle rapporteer. Indien, nadat ondersoek gedoen is, bedrog, diefstal of korrupsie bevestig word nadat 'n ondersoek gedoen is, sal die werknemer wat deelgeneem het aan sodanige optrede onderwerp word aan 'n dissiplinêre verhoor. Daar word van die WKR verteenwoordiger wat die dissiplinêre verrigtinge aanhangig maak verwag om ontslag van die betrokke werknemer aan te beveel. Waar prima facie getuienis van misdadige optrede na vore kom, word 'n strafsak by die Suid-Afrikaanse Polisie diens aangemeld.

10. VERMINDERING VAN BELANGEBOTSINGS

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

11. GEDRAGSKODE

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

12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES

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

13. MAATSKAPPY- / RAADSEKRETARIS (indien van toepassing)

N.v.t

14. MAATSKAPLIKE VERANTWOORDELIKHEID

N.v.t

Dit is ons aangename voorreg om ons verslag vir die boekjaar geëindig 31 Maart 2024 aan te bied.

Verantwoordelikheid van Ouditkomitee

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

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

Die doeltreffendheid van Interne Beheer

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

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

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

- Bestuur van Openbare Entiteite
- Massadeelname; Geleentheid en toegang; Ontwikkeling- en groeiprogram (MGO-program)
- Biblioteekdienste
- Oordragbetalings – Kultuurorganisasies
- Departementele Monitoring van IT-prestasie (Transversale audit)

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

Tussentydse bestuur en maandelikse/kwartaallikse verslag

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

Beoordeling van finansiële jaarstate

Die ouditkomitee het:

- 'n oorsig en bespreking gedoen van die Geouditeerde Finansiële Jaarstate wat ingesluit sal word in die Jaarverslag;

- 'n Oorsig gedoen van die OGSA se Bestuursverslag asook bestuur se reaksie daarop;
- 'n Oorsig gedoen van veranderinge aan rekeningkundige beleid en praktyk soos in die Finansiële Jaarstate gerapporteer;
- 'n Oorsig gedoen van wesenlike aanpassings wat voortspruit uit die oudit van die entiteit.

Voldoening

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

Prestasie-inligting

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

Ouditeur-generaal se verslag

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

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

Mnr. Pieter Strauss

Voorsitter van die Welstandskluster Ouditkomitee

Datum: 8 Augustus 2024

16. BBSEB-VOLDOENINGSPRESTATIE-INLIGTING

Die volgende tabel is opgestel ooreenkomstig die BBSEB-verreistes van die BBSEB Wet van 2013 en soos bepaal deur die Departement van Handel, Nywerheid en Kompetisie..

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

DEEL D: BESTUUR VAN MENSLIKE HULPBRONNE

1. INLEIDING

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

2. OORSIG VAN MENSLIKE HULPBRONSTATISTIEK

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

1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE BESTEDING EN WESENLIKE VERLIESE

1.1 Onreëlmatige besteding

a) Rekonsiliasie van onreëlmatige besteding

Beskrywing	2023/24	2022/23
	R'000	R'000
Beginsaldo	-	-
Aanpassing van beginsaldo	-	-
Beginsaldo soos heraan gewys	-	-
Plus: Onreëlmatige besteding bevestig	-	-
Min: Onreëlmatige besteding gekondoneer	-	-
Min: Onreëlmatige besteding nie gekondoneer en verwyder nie	-	-
Min: Onreëlmatige besteding wat verhaalbaar is	-	-
Min: Onreëlmatige besteding wat nie verhaal is en afgeskryf is	-	-
Eindsaldo	0	0

Rekonsiliasie-aantekeninge

Beskrywing	2023/24	2022/23 ²
	R'000	R'000
Onreëlmatige besteding wat in proses van assessing was	-	-
Onreëlmatige besteding wat verband hou met die vorige jaar en in die huidige jaar geïdentifiseer is	-	-
Onreëlmatige besteding vir die huidige jaar	-	-
Totaal	0	0

b) Besonderhede van onreëlmatige besteding (wat tans geassesseer, bepaal en ondersoek word)

Beskrywing ¹	2023/24	2022/23
	R'000	R'000
Onreëlmatige besteding wat tans geassesseer word	-	-
Onreëlmatige besteding wat tans vasgestel word	-	-
Onreëlmatige besteding wat tans ondersoek word	-	-
Totaal³	0	0

¹ Oordrag na debiteure

² Teken aan bedrae in die jaar waarin dit aangegaan is

³ Groepeer soortgelyke items

c) Besonderhede van onreëlmatige besteding wat gekondoneer is

Beskrywing	2023/24	2022/23
	R'000	R'000
Onreëlmatige besteding gekondoneer	-	-
Totaal	0	0

d) Besonderhede van onreëlmatige besteding verwyder - (nie gekondoneer nie)

Beskrywing	2023/24	2022/23
	R'000	R'000
Onreëlmatige besteding NIE gekondoneer en verwyder	-	-
Totaal	0	0

e) Besonderhede van onreëlmatige besteding verhaal

Beskrywing	2023/24	2022/23
	R'000	R'000
Onreëlmatige besteding verhaal	-	-
Totaal	0	0

f) Besonderhede van onreëlmatige besteding afgeskryf (onverhaalbaar)

Beskrywing	2023/24	2022/23
	R'000	R'000
Onreëlmatige besteding afgeskryf	-	-
Totaal	0	0

Bykomende openbaarmaking in verband met interinstusionele reëlings

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

Beskrywing
Nie van toepassing nie

h) Besonderhede van onreëlmatige besteding waar 'n institusie betrokke is in 'n inter-institusionele reëling (waar sodanige institusie verantwoordelik is vir die nie-voldoening)⁴

Beskrywing	2023/24 ⁵	2022/23
	R'000	R'000
Nie van toepassing nie		
Totaal		

i) Besonderhede van dissiplinêre of strafregtelike stappe gedoen as gevolg van onreëlmatige besteding

Dissiplinêre stappe gedoen
Nie van toepassing nie

4 Verwys na paragrawe 3.12, 3.13 and 3.14 van Bylae A (WOFB-voldoening-en-verslagdoeningsraamwerk) tot Nasionale Instruksie Nr. 4 van 2022/2023

5 Bedrae van onreëlmatige uitgawes wat verband hou met die huidige jaar moet in die finansiële jaarstate geopenbaar word

1.2. Vrugtelose en verkwistende besteding

a) Rekonsiliasie van vrugtelose en verkwistende besteding

Beskrywing	2023/24	2022/23
	R'000	R'000
Beginsaldo	-	-
Aanpassing aan beginsaldo	-	-
Beginsaldo soos heraangety	-	-
Plus: Vrugtelose en verkwistende besteding bevestig	-	-
Min: Vrugtelose en verkwistende besteding verhaalbaar	-	-
Min: Vrugtelose en verkwistende besteding nie verhaal en afgeskryf	-	-
Eindsaldo	0	0

Rekonsiliasie-aantekeninge

Beskrywing	2023/24	2022/23 ⁷
	R'000	R'000
Vrugtelose en verkwistende besteding wat geassesseer is	-	-
Vrugtelose en verkwistende besteding wat na 2022/23 verwys en geïdentifiseer is in 2023/24.	-	-
Vrugtelose en verkwistende besteding vir die huidige jaar	-	-
Totaal	0	0

b) Besonderhede van vrugtelose en verkwistende besteding (word tans geassesseer, vasgestel en ondersoek)

Beskrywing ⁸	2023/24	2022/23
	R'000	R'000
Vrugtelose en verkwistende besteding wat geassesseer word	-	-
Vrugtelose en verkwistende besteding wat vasgestel word	-	-
Vrugtelose en verkwistende besteding wat ondersoek word	-	-
Totaal⁴	0	0

c) Besonderhede van vrugtelose en verkwistende besteding wat verhaal is

Beskrywing	2023/24	2022/23
	R'000	R'000
Vrugtelose en verkwistende besteding verhaal	-	-
Totaal	0	0

⁶ Oordrag na debiteure

⁷ Teken aan bedrae in die jaar waarin dit aangegaan is

⁸ Groepeer soortgelyke items

d) Besonderhede van vrugtelose en verkwistende besteding wat nie verhaal is nie en afgeskryf is

Beskrywing	2023/24	2022/23
	R'000	R'000
Vrugtelose en verkwistende besteding afgeskryf	-	-
Totaal	0	0

e) Besonderhede van dissiplinêre of strafregtelike stappe gedoen as gevolg van vrugtelose en verkwistende besteding

Dissiplinêre stappe gedoen
Nie van toepassing nie

1.3. Bykomstige openbaarmaking in verband met wesenlike verliese ingevolge die WOFB, artikel 55(2)(b)(i) & (iii)⁹

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

Wesenlike verliese as gevolg van misdadige optrede	2023/24	2022/23
	R'000	R'000
Diefstal	-	-
Ander wesenlike verliese	-	-
Min: Verhaal	-	-
Min: Nie verhaal en afgeskryf	-	-
Totaal	0	0

b) Besonderhede van ander wesenlike verliese

Aard van ander wesenlike verliese	2023/24	2022/23
	R'000	R'000
<i>(Groepeer vernaamste kategorieë, maar lys wesenlike items)</i>	-	-
Totaal	0	0

c) Ander wesenlike verliese verhaal

Aard van verliese	2023/24	2022/23
	R'000	R'000
<i>(Groepeer vernaamste kategorieë, maar lys wesenlike items)</i>	-	-
Totaal	0	0

d) Ander wesenlike verliese wat afgeskryf is

Aard van verliese	2023/24	2022/23
	R'000	R'000
<i>(Groepeer vernaamste kategorieë, maar lys wesenlike items)</i>	-	-
Totaal	0	0

⁹ Inligting wat verband hou met wesenlike verliese moet ook in die finansiële jaarstate geopenbaar word.

2. LAAT EN/OF NIE-BETALING VAN VERSKAFFERS

Beskrywing	Getal fakture	Gekonsolideerde waarde
		R'000
Getal fakture ontvang	284	2 689
Fakture betaal binne 30 dae of ooreengekome tydperk	284	2 689
Fakture betaal na 30 dae of ooreengekome tydperk	NVT	-
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaald en nie in dispuut nie)	NVT	-
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaald en in dispuut)	NVT	-

3. VOORSIENINGSKETTINGBESTUUR

3.1. Verkryging volgens ander metodes

Projekbeskrywing	Naam van verskaffer	Tipes verkryging deur ander metodes	Kontrak nommer	Waarde van kontrak R'000
Lisensiehernuwing van die Caseware-sagteware	Adapt IT*	Beperkte Bod	POA43221	R 28
Totaal				R 28

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

3.2. Kontrakwysigings en -uitbreidings

Projekbeskrywing	Naam van verskaffer	Tipe van kontrak-modifikasie (Uitbreiding of wysiging)	Kontraknommer	Oorspronklike kontrakwaarde R'000	Waarde van voige kontrak-uitbreiding/s of wysiging/s (indien van toepassing) R'000	Waarde van huidige kontrak-uitbreiding of wysiging R'000
Sekuriteitsdienste BD	Princeton SS	Uitbreiding	1. POA42837	R17	R5	R44
Sekuriteitsdienste GD	Princeton SS	Uitbreiding	2. POA42838	R17	R5	R43
Sekuriteitsdienste MBCC	Princeton SS	Uitbreiding	3. POA42841	R17	R5	R35
Sekuriteitsdienste MBOS	Princeton SS	Uitbreiding	4. POA42840	R17	R5	R35
Sekuriteitsdienste OJ	Princeton SS	Uitbreiding	5. POA42839	R17	R5	R35
Totaal						

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

Verslag oor die finansiële state

1. Ek het die finansiële state hersien van die Wes-Kaapse Kultuurkomitee wat op bladsy 47 tot 69 uiteengesit is, wat bestaan uit die staat van finansiële posisie soos teen 31 Maart 2023, die staat van finansiële prestasie, die staat van veranderinge in netto bates, die kontantvloeietaat en die staat van vergelyking van begroting en werklike bedrae vir die boekjaar, sowel as die notas by die finansiële state, insluitend 'n opsomming van beduidende rekeningkundige beleide.

Gevolgtrekking

2. Gegrond op my hersiening, het niks onder my aandag gekom wat my laat glo dat die finansiële state, in alle wesenlike opsigte, nie die finansiële posisie van die Wes-Kaapse Kultuurkomitee soos teen 31 Maart 2023 billik aanbied nie, asook sy finansiële prestasie en kontantvloei vir die jaar dan geëindig in ooreenstemming met die Standaarde van Algemeen Erkende Rekeningkundige Praktyke (AERP) en die vereistes van die Wet op Openbare Finansiële Bestuur, Wet 1 van 1999 (WOFB).

Verantwoordelikhede van die rekenpligtige gesag vir die finansiële state

3. Die rekenpligtige gesag is, in ooreenstemming met die AERP en die WOFB, verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state en vir sodanige interne beheer wat deur die rekenpligtige gesag as noodsaaklik bepaal is om die voorbereiding van finansiële state moontlik te maak wat vry is van wesenlike wanvoorstelling, hetsy weens bedrog of foute.
4. In die voorbereiding van die finansiële state is die rekenpligtige gesag verantwoordelik daarvoor om die entiteit se vermoë te assesser om as 'n lopende saak voort te bestaan; om, waar van toepassing, kwessies wat verband hou met die lopende saak te openbaar; en die lopende saak-grondslag van rekeningkunde te gebruik, tensy die toepaslike regeringstruktuur aandui dat die entiteit gelikwideer gaan word of bedrywighede gaan staak, of geen realistiese alternatiewe hiervoor het nie.

Verantwoordelikhede van die ouditeur-generaal vir die oudit van die finansiële state

5. My verantwoordelikheid is om 'n gevolgtrekking oor die gepaardgaande finansiële state te maak. Ek het my hersiening gedoen ingevolge die Internasionale Standaard oor Hersieningsvergaderings (ISHV) 2400 (Hersien), Opdragte om historiese finansiële state te hersien. Die standaard vereis van my om 'n gevolgtrekking te maak oor of enigiets onder my aandag gekom het wat my sal oortuig dat die finansiële state, as 'n geheel, nie in alle wesenlike opsigte in ooreenstemming met die toepaslike verslagdoeningsraamwerk voorberei is nie. Hierdie standaard vereis ook van my om aan toepaslike etiese vereistes te voldoen.
6. 'n Hersiening van finansiële state in ooreenstemming met ISHV 2400 (Hersien) is 'n beperkte sekerheidsvergadering. Ek word vereis om prosedures uit te voer wat hoofsaaklik bestaan uit gepaste navrae gerig aan bestuur en ander binne die entiteit wat geouditeer word, asook die toepassing van ontledingsprosedures en die evaluering van bewyse wat bekom is.
7. Die prosedures wat in 'n hersieningsvergadering uitgevoer word, is wesenlik minder as dié in 'n oudit wat in ooreenstemming met Internasionale Ouditstandaarde uitgevoer word. Gevolglik spreek ek nie 'n ouditopinie oor hierdie finansiële state nie.

Verslag oor die jaarlikse prestasieverlag

8. In ooreenstemming met die Wet op Openbare Oudit, Wet 25 van 2004 (WOO) en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir die gekose wesenlike prestasie-aanwysers wat in die jaarlikse prestasieverlag aangebied is, se bruikbaarheid en betroubaarheid oudit en oor verslag doen. Die rekenpligtige gesag is verantwoordelik vir die voorbereiding van die jaarlikse prestasieverlag.
9. Ek het die volgende wesenlike prestasie-aanwysers gekies wat verband hou met die Program: Wes-Kaapse Kultuurkomitee wat in die jaarlikse prestasieverlag vir die jaar geëindig 31 Maart 2024 aangebied is. Ek het daardie aanwysers gekies wat die entiteit se prestasie op sy primêre mandaatfunksies meet en wat van beduidende nasionale, gemeenskaps- en openbare belang is.
 - Aantal geregistreerde kultuurrade wat deur oordragbetalings ondersteun is
 - Aantal fasiliteite opgeknop of in stand gehou om geskiktheid en veiligheid vir gebruikers te verseker
 - Aantal gebruikers wat die kultuurfasiliteite gebruik
10. Ek het die gerapporteerde prestasie-inligting vir die gekose wesenlike prestasie-aanwysers geëvalueer teen die kriteria wat vir die prestasiebestuurs- en verslagdoeningsraamwerk ontwikkel is, soos in die algemene kennisgewing gedefinieer. Wanneer 'n jaarlikse prestasieverlag voorberei word deur van dié kriteria gebruik te maak, verskaf dit bruikbare en betroubare inligting en insae vir gebruikers oor die entiteit se beplanning en lewering van sy mandaat en doelwitte.
11. Ek het prosedures uitgevoer om te toets of:
 - Die aanwysers wat vir beplanning en verslagdoening oor prestasie gebruik word, direk gekoppel kan word aan die entiteit se mandaat en die haal van sy beplande doelwitte.
 - Die aanwysers goed omskryf en verifieerbaar is om te verseker dat hulle maklik verstaan en konsekwent toegepas kan word, en dat ek die metodes en prosesse kan bevestig wat vir die meting van prestasie gebruik word.
 - Die teikens wat direk aan die haal van die aanwysers gekoppel is en spesifiek, tydsgebonde en meetbaar is om te verseker dit is maklik is om te verstaan wat teen wanneer gelewer moet word, die vereiste vlak van prestasie asook hoe prestasie geëvalueer sal word.
 - Die aanwysers en teikens waaroor daar in die jaarlikse prestasieverlag verslag gedoen word, dieselfde is as waartoe daar in die goedgekeurde aanvanklike of hersiene beplanningsdokumente ingestem is.
 - Die gerapporteerde prestasie-inligting in die jaarlikse prestasieverlag op die voorgeskrewe manier aangebied word.
 - Daar genoegsame ondersteunende bewyse vir die gerapporteerde prestasies is, asook vir die redes wat vir die oor- of onderprestasie op teikens verskaf is.
12. Ek het die prosedures alleenlik vir die doel van verslagdoening oor wesenlike bevindings uitgevoer
13. Ek het nie enige wesenlike bevindings oor die gerapporteerde prestasie-inligting vir die gekose wesenlike prestasie-aanwysers geïdentifiseer nie.

Verslag oor voldoening aan wetgewing

14. In ooreenstemming met die WOO en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek oudit en verslag doen oor voldoening ingevolge toepaslike wetgewing wat verband hou met finansiële kwessies, finansiële bestuur en ander verwante kwessies. Die rekenpligtige gesag is verantwoordelik vir die entiteit se voldoening aan wetgewing
15. Ek het prosedures uitgevoer om voldoeningaangekose vereistes insleutel-wetgewing te toets, in ooreenstemming met die OGSA se bevindingsafpraak-metodologie. Hierdie afspraak is nie 'n sekerheidsafpraak nie. Gevolglik spreek ek nie 'n sekerheidsopinie of gevolgtrekking uit nie.

VERSLAG VAN DIE EKSTERNE OUDITEUR

16. Deur middel van 'n gevestigde OGSA-proses het ek vereistes in sleutel-wetgewing vir voldoeningstoetsing gekies wat toepaslik is op die finansiële en prestasiebestuur van die entiteit en duidelik is om bestendige meting en evaluering toe te laat, terwyl dit ook voldoende gedetailleerd en maklik beskikbaar is om op 'n verstaanbare wyse oor verslag te doen. Die gekose wetgewende vereistes is in die bylae tot hierdie ouditeursverslag ingesluit.
17. Ek het nie enige wesenlike nie-voldoening met die gekose wetgewende vereistes geïdentifiseer nie.

Tekortkominge in interne beheer

18. Ek beskou interne beheer as toepaslik op my vergadering oor die finansiële state, die jaarlikse prestasieverslag en voldoening aan toepaslike wetgewing; my doelwit was egter nie om enige vorm van sekerheid daarvoor uit te spreek nie.
19. Ek het nie enige beduidende tekortkominge in interne beheer geïdentifiseer nie.

Professionele etiek en gehaltebeheer

20. Ek staan onafhanklik van die Wes-Kaapse Kultuurkomitee in ooreenstemming met die Internasionale Raad vir Etiese Standaarde vir Professionele Rekenmeesters se Internasionale etiese kode vir professionele rekenmeesters (insluitende Internasionale Onafhanklikheidsstandaarde) (IESBA-kodes), asook ander etiese verpligtinge wat toepaslik op my audit in Suid-Afrika is. Ek het my ander etiese verantwoordelikhede nagekom ingevolge hierdie vereistes en die IESBA-kode.
21. In ooreenstemming met die Internasionale Standaard oor Gehaltebestuur 1, handhaaf die OGSA 'n omvattende stelsel van gehaltebestuur wat gedokumenteerde beleid en prosedures oor voldoening aan etiese vereistes en professionele standaarde insluit.

Kaapstad
31 Julie 2024

VERSLAG VAN DIE EKSTERNE OUDITEUR

Bylae tot die ouditeur se verslag

Voldoening aan wetgewing – geselekteerde wetgewende vereistes

Die geselekteerde wetgewende vereistes is as volg:

Wetgewing	Artikels of regulasies
Wet op Openbare Finansiële Bestuur, Wet 1 van 1999 (WOFB)	Artikel 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii) Artikel 53(4) Artikel 55(1)(a); 55(1)(b); 55(1)(c)(i) Artikel 56(1); 56(2) Artikel 57(b)
Tesourieregulasies, 2005	Regulasie 8.2.1; 8.2.2 Regulasie 16A 3.2; 16A 3.2(a) Regulasie 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) Regulasie 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1 Regulasie 31.1.2(c); Regulasie 33.1.1; 33.1.3
Staatsdiensregulasie	Staatsdiensregulasie 18; 18 (1) en (2)
Wet op die Ontwikkelingsraad vir die Konstruksiebedryf, Wet 38 van 2000	Artikel 18(1)
Regulasie van die Ontwikkelingsraad vir die Konstruksiebedryf, 2004	Regulasie 17; 25(7A)
Tweede wysiging van Nasionale Tesourie-instruksie nr. 5 van 202/21	Paragraaf 1
Erratum Nasionale Tesourie-instruksie nr. 5 van 202/21	Paragraaf 2
Nasionale Tesourie-instruksie nr. 5 van 2020/21	Paragraaf 4.8; 4.9; 5.3
Nasionale Tesourie-instruksie nr. 1 van 2021/22	Paragraaf 4.1
Nasionale Tesourie VKB-instruksienota 3 van 2021/22	Paragraaf 4.3; 4.4; 4.4 (a); 4.4(c); 4.4(d)
Nasionale Tesourie VKB-instruksienota 11 van 2020/21	Paragraaf 3.1 Paragraaf 3.4(b) Paragraaf 3.9
Nasionale Tesourie VKB-instruksienota 2 van 2021/22	Paragraaf 3.2.1; 3.2.4(a) Paragraaf 3.3.1
Praktyknota nr. 11 van 2008/9	Paragraaf 2.1; 3.1(b)
Praktyknota nr. 5 van 2009/10	Paragraaf 3.3
Praktyknota nr. 7 van 2009/10	Paragraaf 4.1.2
Wet op die Voorkeurverkrygingsbeleidsraamwerk, Wet 5 van 2000	Artikel 1 Artikel 2.1(a); 2.1(f)
Voorkeurverkrygingsregulasie, 2017	Paragraaf 4.1; 4.2 Paragraaf 5.1; 5.3; 5.6; 5.7 Paragraaf 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Paragraaf 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragraaf 8.2; 8.5 Paragraaf 9.1; Paragraaf 10.1; 10.2 Paragraaf 11.1; 11.2
Voorkeurverkrygingsregulasie 2022	Paragraaf 4.1; 4.2; 4.3; 4.4 Paragraaf 5.1; 5.2; 5.3; 5.4
Wet op die Voorkoming en Bestryding van Korrupte Bedrywighede, Wet 12 van 2004	Artikel 34(1)

STAAT VAN FINANSIËLE POSISIE

Syfers in Rand duisend	Aan- tekeninge	2024	2023
Bates			
Lopende Bates			
Kontant en kontantekwivalente	3	5 880	4 915
Debiteure van ruiltransaksies	4	137	139
Debiteure van nie-ruiltransaksies	5	1 542	60
		<u>7 559</u>	<u>5 114</u>
Totale Bates		<u>7 559</u>	<u>5 114</u>
Laste			
Lopende Laste			
Inkomste van ruiltransaksies	6	1 773	1 695
		<u>1 773</u>	<u>1 695</u>
Netto Bates		<u>5 786</u>	<u>3 419</u>
Opgehoopte oorskot		5 786	3 419
Totale Netto Bates		<u>5 786</u>	<u>3 419</u>

STAAT VAN FINANSIËLE PRESTASIE

Syfers in Rand duisend	Aan- tekeninge	2024	2023
Inkomste			
Inkomste van ruiltransaksies			
Gelde van fasiliteite	7	2 842	2,117
Rente inkomste	8	439	241
Ander inkomste van ruiltransaksies	9	135	152
Totale inkomste van ruiltransaksies		3 416	2 510
Inkomste van nie-ruiltransaksies			
Oordraginkomste			
Ander inkomste van nie-ruiltransaksies	10	5 926	5 946
Oordragte en subsidies ontvang	11	2 155	627
Totale inkomste van nie-ruiltransaksies		8 081	6 573
Totale inkomste		11 497	9 083
Besteding			
Ouditgelde	13	(66)	(57)
Algemene uitgawes	14	(2 785)	(2 268)
Ledegelde	15	(54)	(61)
Oordragte en subsidies betaal	16	(299)	(210)
Dienste in natura	17	(5 926)	(5 946)
Totale besteding		(9 130)	(8 542)
Oorskot vir die jaar		2 367	541

STAAT VAN VERANDERINGE IN NETTO BATES

Syfers in Rand duisend	Opgelope oorskot	Totale netto bates
Saldo soos vroeër vermeld	2 818	2 818
Voorafgaande jaaraanpassings: verwys na aantekening 21	60	60
Saldo op 1 April, 2022 soos herbeskryf*	2 878	2 878
Veranderinge in netto bates		
Oorskot vir die jaar	541	541
Totale veranderinge	<u>541</u>	<u>541</u>
Saldo op 1 April 2023	3 419	3 419
Veranderinge in netto bates		
Oorskot vir die jaar	2 367	2 367
Saldo op 1 Maart, 2024	<u>5 786</u>	<u>5 786</u>

KONTANTVLOEISTAAT

Syfers in Rand duisend	Aan- tekeninge	2024	2023
Kontantvloei van bedryfsaktiwiteite			
Ontvangste			
Kontantontvangste		3 944	3 341
Rente-inkomste		437	239
		<u>4 381</u>	<u>3 580</u>
Betalings			
Kontant betaal		(3 416)	(2 623)
Netto kontantvloei van bedryfsaktiwiteite	18	<u>965</u>	<u>957</u>
Netto styging in kontant en kontantekwivalente			
Kontant en kontantekwivalente aan die begin van die jaar		4 915	3 958
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>5 880</u>	<u>4 915</u>

VERGELYKENDE STAAT VAN BEGROTING EN WERKLIKE BEDRAE

Begroting op kontantbasis

	Goed- gekeurde begroting	Aan- suiwerings	Finale begroting	Werklike bedrae op vergelykbare basis	Verskil tussen begroting en werklike bedrae	Ver- wysing
Syfers in Rand duisend						
Staat van Finansiële Prestasie						
Inkomste						
Ander inkomste						
Verkope van goedere en dienste uitgesonderd kapitaalbates	1 799	600	2 399	2 977	578	24.1
Inkomste van entiteit uitgesonderd verkope	295	-	295	437	142	24.2
Oordragte ontvang (Departementele oordrag)	655	-	655	655	-	
Totale inkomste	2 749	600	3 349	4 069	720	
Uitgawes						
Current payments						
Goedere en dienste	(2 389)	(600)	(2 989)	(2 827)	162	24.3
Oordragte en subsidies	(360)	-	(360)	(299)	61	24.4
Totale uitgawes	(2 749)	(600)	(3 349)	(3 126)	223	
Oorskot	-	-	-	943	943	
Werklike bedrag op vergelykende basis soos voorgelê in die Staat van Vergelyking van Begroting en Werklike Bedrae	-	-	-	943	943	
Rekonsiliasie						
Basisverskil						
Inkomste van entiteit uitgesonderd verkope				2		
Oordragte ontvang				1 500		
Ander inkomste (Dienste in natura)				5 926		
Goedere en dienste				(78)		
Goedere en dienste (Dienste in natura)				(5 926)		
Tydsverskil				-		
Entiteitsverskil				-		
Werklike bedrag in die Staat van Finansiële Prestasie				2 367		

REKENINGKUNDIGE BELEID

Syfers in Rand duisend	Aan- tekening	2024	2023
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1. Aanbieding van Finansiële Jaarstate

Die finansiële jaarstate is voorberei in ooreenstemming met die doeltreffende Standaard van Algemeen Erkende Rekeningkundige Praktyke (AERP), uitgereik deur die Raad op Rekeningkundige Standaard ooreenkomstig artikel 91(1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999).

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

Alle bedrae is afgerond tot die naaste duisend.

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

Hierdie rekeningkundige beleid stem ooreen met die vorige tydperk. Die Beleid oor Eiendom, Aanleg en Toerusting, Finansiële Instrumente en Dienste in natura is egter hersien om te verseker dat dit van toepassing is op die Entiteit.

1.2 Aannee van lopende onderneming

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

1.3 Wesenlikheid

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

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

Die assessering neem derhalwe in ag hoe gebruikers met sodanige eienskappe redelik verwag kan word om beïnvloed te word by die neem en beoordeling van besluite.

1.4 Belangrike uitsprake en bronne van skattingsonserheid

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

Debiteure

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

1.4 Belangrike uitsprake en bronne van skattingsonsekerheid (vervolg)

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

Vergunning vir waardedaling

'n Beraming vir die waardedaling van debiteure word gemaak wanneer die invordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir die waardedalingskuld sal bereken word op handelsdebiteure. Die totale voorsiening vir waardedaling van die entiteitsal bereken word per individuele skuldenaar of ten minste per risikokategorie.

1.5 Eiendom, aanleg en toerusting

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

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

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

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

1.6 Finansiële instrumente

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

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

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

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

Lenings wat betaalbaar is, is finansiële laste, uitgesonder korttermynkrediteure op normale kredietterme

Klassifikasie

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

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

Die entiteit het die volgende tipes finansiële laste (klasse en kategorie) soos weerspieël in die Staat van Finansiële Posisie of in die aantekeninge daarby:

REKENINGKUNDIGE BELEID

1.6 Finansiële instrumente (vervolg)

Klassifikasie

Krediteure van ruiltransaksies

Kategorie

Finansiële laste gemeet teen geamortiseerde koste

Aanvanklike meting van finansiële bates en finansiële laste

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

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

Daaropvolgende meting van finansiële bates en finansiële laste

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

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

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

Oorwegings vir die bepaling van billike waarde

Die bestuur bepaal billike waarde vir finansiële instrumente deur sekere waardasietegnieke te gebruik. Dit sluit in die gebruik van onlangse armlengtetransaksies, verwysing na ander instrumente wat wesenlik dieselfde is, verdiskonteerde kontantvloei-analise en die staatmaak so min as moontlik op entiteitspesifieke insette.

Finansiële bates gemeet teen geamortiseerde koste:

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

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

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

1.6 Finansiële instrumente (vervolg)

Onterkenning

Finansiële bates

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

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

Finansiële laste

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

Die verskil tussen die drabedrag van 'n finansiële las (of deel daarvan) wat uitgewis of oorgedra is na 'n ander party en waar die vergoeding betaal is, wat insluit enige niekontant bates wat oorgedra of laste wat aangeneem, word in die oorskot of tekort erken. Enige laste wat kwytgeskeld word, vergewe word of opgeneem word deur 'n ander entiteit deur middel van 'n nie-ruiltransaksie, word verreken ooreenkomstig die Standaard van AERP oor Inkomste uit Nie-ruiltransaksies (Belastings en Oordragte).

1.7 Statutêre debiteure

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

Die drabedrag is die bedrag waarteen 'n bate erken word in die Staat van Finansiële Posisie.

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

Die nominale rentekoers is die rentekoers en/of grondslag voorgeskryf deur wetgewing, ondersteunende regulasies of soortgelyke middele gespesifiseer word.

Die transaksiebedrag vir 'n statutêre debiteur beteken die bedrag wat ingevolge wetgewing, ondersteunende regulasies of soortgelyke instrumente.

1.8 Verpligtinge

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

Openbaarmakings word vereis ten opsigte van onerkende kontraktuele verpligtinge,

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

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

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1.9 Inkomste van ruiltransaksies**Erkenning**

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

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

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

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

Meting

Inkomste van 'n nie-ruiltransaksie word gemeet teen die billike waarde van die vergoeding ontvang of ontvangbaar. Die bedrag word nie gereken as betroubaar gemeet totdat alle gebeurlikhede m.b.t. die transaksie opgelos is nie.

Rente, tantieme en diwidende

Rente word in die oorskot of tekort erken, deur van die effektiewe rentekoersmetode gebruik te gebruik.

1.10 Inkomste van nie-ruiltransaksies**Erkenning**

'n Invloei van bronne van 'n nie-ruiltransaksie wat as 'n bate erken word, sal erken word as inkomste, behalwe in die mate dat 'n las ook ten opsigte van dieselfde invloed erken word.

Aangesien die entiteit voldoen aan 'n huidige verpligting wat erken is as 'n las ten opsigte van invloed van bronne van hulpbronne van 'n nie-ruiltransaksie erken as 'n bate, verlaag dit die drabedrag van die las wat erken is en erken dit 'n bedrag van inkomste gelyk aan daardie vermindering.

Meting

Inkomste van 'n nie-ruiltransaksie word gemeet teen die bedrag van die toename in netto bates deur die entiteit erken.

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

Voorwaardelike toekennings en ontvangste

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

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

1.10 Inkomste van nie-ruiltransaksies (vervolg)

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

Geskenke en skenkings, insluitend goedere in natura

Geskenke en skenkings, insluitend goedere in natura, word erken as bates wanneer dit waarskynlik is dat die toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en die billike waarde van die bates betroubaar gemeet kan word.

Dienste in natura

Die entiteit erken dienste in natura wat belangrik is vir sy bedryfs- en/of diensleweringdoelwitte is. Die verwante inkomste

word erken wanneer dit waarskynlik is dat die toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en betroubaar gemeet kan word. 'n Uitgawe van gelyke waarde word onmiddellik erken vir die verbruik van die diens.

Waar dienste in natura nie belangrik is vir die entiteit se bedryfs- en/of diensleweringdoelwitte nie en/of nie die kriteria vir erkenning nakom nie, openbaar die entiteit die aard en tipe dienste in natura wat gedurende die verslagdoeningstydperk ontvang is..

Dienste in natura is dienste wat gratis deur individue aan entiteite verskaf word, maar onderhewig aan bepalings wees.

1.11 Omskakeling van buitelandse geldeenhede

Transaksies in buitelandse valuta

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

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

1.12 Vergelykende syfers

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

1.13 Besteding

Finansiële transaksies in bates en laste

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

Vrugtelose en verkwistende uitgawes word as 'n bate erken in die Staat van Finansiële Posisie erken totdat die uitgawe van die verantwoordelike persoon ingevorder is, of as onverhaalbaar in die Staat van Finansiële Prestasie afgeskryf is

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1.13 Besteding (vervolg)

Onreëlmatige besteding

Onreëlmatige uitgawes word erken as uitgawes in die Staat van Finansiële Prestasie. Indien die uitgawes nie gekondoneer word deur die relevante gesag nie, word dit behandel as 'n bate tot dit verhaal is of as onverhaalbaar afgeskryf is.

Oordragte en subsidies

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

1.14 Opgehoopte oorskot

Die opgehoopte oorskot verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige oorskot of tekort wat gedurende 'n spesifieke boekjaar gerealiseer is, word gekrediteer/gedebiteer teen die opgehoopte oorskot/tekort. Aanpassings van die vorige jaar wat verband hou met inkomste en uitgawes, word gekrediteer/gedebiteer teen die opgehoopte oorskot gekrediteer/gedebiteer wanneer terugskouende wysigings gemaak word.

1.15 Begrotingsinligting

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

Die goedgekeurde begroting dek die fiskale periode van 4/1/2023 tot 3/31/2024.

Die finansiële jaarstate en die begroting is nie op dieselfde basis van verrekening nie, en derhalwe is 'n vergelyking met die begrote bedrae vir die verslagdoeningstydperk ingesluit in die Staat van Vergelyking van Begrote en Werklike Bedrae ingesluit.

Wesenlike afwykings van 5% of meer word verduidelik in die Aantekeninge by die Finansiële Jaarstate verduidelik.

1.16 Verwante partye

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

Gesamentlike beheer is die beheer oor 'n aktiwiteit deur 'n bindende reëling, waarvoor ooreengekom is, en bestaan slegs wanneer strategiese finansiële en bedryfsbesluite wat met die aktiwiteit verband hou, die eenparige goedkeuring van die partye wat beheer deel, (die ondernemers) vereis.

Verwante partytransaksies behels die oordrag van bronne, dienste of verpligtinge tussen die verslaggewende entiteit en 'n verwante party, ongeag of daar 'n prys gehef is. Beduidende invloed is die mag om deel te neem aan die finansiële en bedryfsbeleidsbesluite van 'n entiteit, maar is nie beheer oor daardie beleid nie.

Beheer is die mag om die finansiële en bedryfsbeleide van 'n entiteit te bestuur om so voordele van sy aktiwiteite te bekom.

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

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

1.16 Verwante partye (vervolg)

Die entiteit is vrygestel van openbaarmakingsvereistes in verband met verwante partytransaksies as daardie transaksie binne normale verskaffer- en/ of kliënt/-ontvangerverhoudings plaasgevind het onder bepalings en voorwaardes wat nie meer of minder gunstig is nie as daardie wat die entiteit teen 'n redelike verwagting kan instel as dit met 'n individuele entiteit of persoon in dieselfde omstandighede gehandel het, en bepalings en voorwaardes is binne die normale bedryfsparameters wat deur daardie verslagdoeningsentiteit se regsmandaat gevestig is.

Waar die entiteit ingevolge bogenoemde vrygestel is van die openbaarmakings, maak die entiteit narratiewe inligting bekend oor die aard van die transaksies en die verwante uitstaande balanse, om gebruikers van die entiteit se finansiële state te help om die uitwerking van verwante partytransaksies op sy finansiële jaarstate te verstaan

1.17 Gebeurtenisse na die verslagdoeningsdatum

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

- Daardie gebeurtenisse wat bewyse lewer van omstandighede wat bestaan het op die verslagdoeningsdatum (wysigende gebeure ná die verslagdoeningsdatum); en
- Daardie gebeurtenisse wat aanduidend is van toestande wat ontstaan het ná die verslagdoeningsdatum (nie-wysigende gebeure ná die verslagdoeningsdatum).

Die entiteit sal die bedrag erken in die finansiële state om die wysigende gebeurtenisse ná die verslagdoeningsdatum te weerspieël, nadat die gebeurtenis plaasgevind het.

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

1.18 Belasting of Toegevoegde Waarde (BTW)

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

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend

2024

2023

2. Standaard en interpretasies

2.1 Standaard en interpretasies uitgereik, maar nog nie effektief nie

Die entiteit het nie die volgende standaard en interpretasies toegepas nie. Dit is gepubliseer en verpligtend vir die entiteit se rekeningkundige periodes wat begin op of na 1 April 2024 of latere periodes

Standaard/ Interpretasie:	Effektiewe datum: Jare beginnende op of na-	Verwagte uitwerking
<ul style="list-style-type: none"> AERP 1 (gewysig): Aanbieding van finansiële state (lopende saak) 	Geen effektiewe datum	Die impak van die wysiging is nie weselik nie.
<ul style="list-style-type: none"> AERP 104 (soos hersien): Finansiële Instrumente 	April 1, 2025	Die impak van die wysiging is nie weselik nie.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend	2024	2023
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3. Kontant en kontantekwivalente

Kontant en kontantekwivalente bestaan uit:

Banksaldo's	5 880	4 915
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Kredietgehalte van kontant by bank en korttermyndeposito's, kontant voorhande uitgesluit

Kontant en kontantekwivalente bestaan uit kontant en korttermyn-, hoogs likiede beleggings wat by geregistreeerde bankinstellings gehou word met termyn van drie maande of minder en wat onderworpe is aan beduidende rentekoersrisiko, terwyl die drabedrag van hierdie bates hul billike waarde benader.

4. Debiteure van ruiltransaksies

Debiteure	224	253
Opgehoopte rente	6	4
Voorsiening vir twyfelagtige skuld	(93)	(118)
	137	139

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

Rekonsiliasie van voorsiening vir waardedaling van handels- en ander debiteure

Beginsaldo	118	124
Voorsiening vir waardedaling	-	(6)
Bedrae afgeskryf ¹	(25)	-
	93	118

¹ Twyfelagtige skuld met geen ekonomiese voordele word gedurende die oorsigjaar afgeskryf.

5. Debiteure van nie-ruiltransaksies

Ander debiteure van nie-ruiltransaksies: Departementele oordrag ¹	1 500	-
Ander debiteure van nie-ruiltransaksies: Kultuurraad ²	42	60
	1 542	60

¹ Gedurende die oorsigjaar het die entiteit 'n bykomende R1,5 miljoen oordragbetaling van die Departement van Kultuursake en Sport ontvang om te help met die versagting van beurtkrag by die verskillende kultuurfasiliteite.

² Skuld van R60 000 wat in die vorige jaar ingesamel is, hou verband met fondse wat na twee kultuurrade oorgedra is wat nie die fondse vir die beoogde doel aangewend het nie. Besonderhede van die aanpassing in die vorige jaar word in aantekening 21 geopenbaar.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend	2024	2023
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6. Krediteure van ruiltransaksies

Klante se tergubetaalbare deposito's	422	324
Inkomste vooruit ontvang	1 347	1 320
Handelskrediteure	4	51
	<u>1 773</u>	<u>1 695</u>

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

7. Gelde vanaf fasiliteite

Gelde vanaf fasiliteite	<u>2 842</u>	<u>2 117</u>
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Die inkomste uit hierdie transaksies is ingesluit in die huurinkomste. Die entiteit verskaf die gebruik van kultuurfasiliteite aan provinsiale departemente teen 'n koste.

Gebruik van fasiliteite het weens 'n toename in inkomste wat jaar na jaar ontvang is.

8. Rente-inkomste

Rente ontvang	<u>439</u>	<u>241</u>
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Die styging word toegeskryf aan beide rentekoersveranderinge en die verhoogde benutting van fasiliteite, wat tot meer kontant beskikbaar vir rentekoers-berekeninge vergeleke met die vorige jaar lei.

9. Ander inkomste van ruiltransaksies

Huurinkomste skadevergoeding ¹	4	1
Voorsiening vir twyfelagtige skuldaanpassing ²	-	6
Huurinkomste: Personeelhuisvesting ³	131	145
	<u>135</u>	<u>152</u>

¹ Die verhoging word toegeskryf aan skade by die kultuurfasiliteite.

² Gedurende die huidige jaar is daar geen aanpassing gemaak aan die voorsiening vir twyfelagtige skulde nie.

³ Die afname is te wyte aan personeellede wat nie meer in diens is nie.

10. Ander inkomste van nie-ruiltransaksies

Skenkings: Dienste in natura	<u>5 926</u>	<u>5 946</u>
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Vir die besonderhede oor die Skenkings: Dienste in natura, verwys na die inligting in Aantekening 17.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend	2024	2023
11. Oordragte en subsidies ontvang		
Departementele oordrag ontvang	2 155	627
‘n Bykomende oordragbetaling van R1,5 miljoen is van die Departement van Kultuursake en Sport ontvang om te help met die versagting van beurtkrag by verskillende kultuurfasiliteite.		
12. Eiendom, Aanleg en Toerusting		
Byvoegings	201	144
Vervreemdings	(201)	(144)
	-	-
Gedurende die oorsigjaar is verskeie toestelle en toerusting vir die kultuurfasiliteite aangekoop.		
Om doeltreffende batebestuur te verseker, is hierdie funksie gesentraliseer binne die departement (DKES). AERP 17, Eiendom, aanleg en toerusting (ontekening van bates), is toegepas om boek te hou van die effek van die donasie teen drawaarde soos op 31 Maart 2024.		
13. Ouditgelde		
Eksterne oudit	66	57
Ouditfooie het gestyg as gevolg van die jaarlikse verhoging in die ouditfooitarief.		
14. Algemene uitgawes		
Bankkoste	-	3
Spyseniering ¹	18	21
Konsultasie en uitgekonnekteerde dienste ²	59	-
Verbruikswinkels ³	137	108
Donasies (Oordrag van bates aan DKES) ⁴	201	144
Linne en sagte meublement ⁵	298	142
Instandhouding, herstelwerk en lopende koste	554	551
Drukkostes, skryfbehoeftes en publikasies	56	46
Eiendomsuitgawes ⁶	1 362	1 178
Sagteware: hernuwing van lisensie	28	25
Reis en verblyf ⁷	64	50
Uniforms	8	-
	2 785	2 268

- ¹ Minder vergaderings van aangesig tot aangesig is tydens die orsigjaar gehou, wat gelei het tot ‘n afname in spysenieringskoste op ‘n jaar na jaar grondslag.
- ² Die vertaling van statutêre dokumente is uitgekonnekteer, wat voorheen intern gedoen is.
- ³ Gedurende die oorsigjaar het kultuurfasiliteite meer gas en brandstof benodig weens die toename in die benutting van die kultuurfasiliteite.
- ⁴ Gedurende die oorsigjaar is bates aan die Departement van Kultuursake en Sport geskenk om dit te bestuur.
- ⁵ Die toename kan toegeskryf word aan bykomende linne en sagte meublement wat vir die kultuurfasiliteite aangekoop is om hulle op ‘n aanvaarbare standaard in stand te hou.
- ⁶ Gedurende die oorsigjaar het munisipale dienste toegeneem weens die toename in gebruik by die kultuurfasiliteite.
- ⁷ Gedurende die oorsigjaar was daar ‘n toename in vlugte vergeleke met die vorige jaar.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend

2024

2023

15. Ledegeld

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
	<u>54</u>	<u>61</u>

Die afname is hoofsaaklik te wyte aan minder vergaderings wat in die oorsigjaar gehou is.

16. Oordragte en subsidies

Kultuurrade	<u>299</u>	<u>210</u>
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Die toename is te danke aan meer kultuurrade wat befondsing ontvang het vergeleke met die vorige jaar.

17. Dienste in natura

Werknemer koste: Dienste in natura	<u>5 926</u>	<u>5 926</u>
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Amptenare in diens van die Departement van Kultuursake en Sport (DKES) vervul die uitvoerende en administratiewe funksies wat met die Wes-Kaapse Kultuurkommissie (WKKK) verband hou. Amptenare wat die openbare entiteit ondersteun sluit die amptenare in wat bestuurs- en administratiewe funksies verrig by die sewe (7) kultuurfasiliteite en die Finansiële Bestuurseenheid wat die Hoof Finansiële Beampte (HUB) ondersteun wat verantwoordelik is vir finansiële bestuur van DKES en WKKK. Die dienste in natura wat deur hierdie amptenare gelewer word, is betekenisvol vir die bedrywighede en dienslewingsdoelwitte van WKKK, dus word hul vergoeding erken in die Staat van Finansiële Prestasie van WKKK soos vereis deur AERP 23.

Die Direkteur: Kuns, Kultuur en Taaldienste, die Hoof Finansiële Beampte, en sekere amptenare in die Direkoraat: Kuns, Kultuur en Taaldienste vervul dubbele rolle omdat hulle dienste aan beide DKES en WKKK lewer. Die tyd wat hierdie amptenare aan WKKK spandeer, is moeilik om te verdeel. Gevolglik kan die dienste in natura wat van hierdie amptenare ontvang word nie betroubaar gemeet word nie en word dit uitgesluit van die dienste in natura wat erken word in die Staat van Finansiële Prestasie van WKKK soos vereis deur AERP 23 omdat die dienste in natura wat aan WKKK verskaf word deur hierdie amptenare voldoen nie aan die kriteria vir erkenning nie.

Die diens gelewer deur amptenare verantwoordelik vir die bestuur en administratiewe funksies by die Kultuurfasiliteite is gedurende die 2023/24-boekjaar heroorweeg en is ingesluit as deel van dienste in natura wat erken word in die Staat van Finansiële Prestasie. In terme van AERP 3 is die herevaluering van dienste in natura ooreenstemmend vergelykende syfers hersaamgestel. Besonderhede oor die herevaluering word openbaar gemaak.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend	2024	2023
18 Kontant vir bedrywighede gebruik		
Oorskot	2 367	541
Nie-kontant bewegings:		
Inkomste: Dienste in natura	5 926	5 946
Uitgawes: Dienste in natura	(5 926)	(5 946)
Toevallings	(2)	(2)
Veranderinge in bedryfskapitaal:		
Debiteure van ruiltransaksies	29	31
Ander debiteure van nie-ruiltransaksies	(1 482)	-
Krediteure van ruiltransaksies	78	393
Debiteure van ruiltransaksies (waardedaling)	(25)	(6)
	965	957
19. Verpligtinge		
Gemagtigde bedryfsuitgawes		
Goedgekeur en gekontrakteeer		
• Bien Donne Herehuis: Princeton Beskermingsdienste	46	5
• Groot Drakenstein: Princeton Beskermingsdienste	45	5
• Melkbos Kultuursentrum: Princeton Beskermingsdienste	35	5
• Melkbos Oppiesee: Princeton Beskermingsdienste	35	4
• Okkie Jooste: Princeton Beskermingsdienste	35	4
	196	23
'n Nuwe kontrak vir gewapende reaksie het op 1 April 2024 in werking getree		
Totale verpligtinge		
Goedgekeur en gekontrakteeer	196	23
Hierdie uitgawes gaan gefinansier word uit		
Totale verpligtinge		
Gemagtigde bedryfsuitgawes	196	23

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend

2024

2023

20. Verwante partye

Verhouding

Primêre befondser	Departement van Kultuursake en Sport (DKES)
Strategiese vennoot	Erfenis Wes-Kaap
Strategiese vennoot	Wes-Kaapse Taalkomitee

DKES voorsien verblyf aan lede van die WKKK om hul administratiewe en finansiële bedrywighede uit te voer en is 'n verwante party ingevolge AERP 20.

Die Minister van die Departement van Kultuursake en Sport as die Uitvoerende Gesag is 'n verwante party van die WKKK ingevolge AERP 20.

Alle departemente en openbare entiteite in die Wes-Kaap word as verwante partye beskou aangesien hulle onder gemeenskaplike beheer van die Provinsiale wetgewer is.

Transaksies

Inkomste ontvang van verwante party

Departement van Kultuursake en Sport	2 155	627
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Dienste in natura van

Departement van Kultuursake en Sport	5 926	5 946
--------------------------------------	-------	-------

Dienste in natura is nie voorheen onder die Verwante Party-transaksienota openbaar gemaak nie. Dit is in die oorsigjaar reggestel.

21. Voorafgaande jaaraanpassings

21.1 Debiteure

Gedurende die oorsigjaar is daar ontdek dat 'n oordragbetaling van R60 000 wat in die vorige jaar gemaak is nie deur twee kultuurrade vir die beoogde doel aangewend is nie. Dit het gelei tot 'n toename in debiteure in die vorige jaar, aangesien die skuld hef moes word soos in Aantekening 5 bekend gemaak.

Die effek van die voorafgaande jaaraanpassing word hieronder aangebied:

2022/23	Soos vroeër vermeld	Aanpassing	Herbeskryf
Staat van Veranderinge in Netto Bates			
Opgehoopte oorskot	3 359	60	3 419
Staat van Finansiële Posisie			
Debiteure van nie-ruiltransaksies	-	60	60

21.2 Dienste in natura

Gedurende die oorsigjaar is die diens gelewer deur amptenare verantwoordelik vir die bestuurs- en administrasiefunksies by die kultuurfasiliteite heroorweeg as dienste in natura wat aan die entiteit gelewer word. Aangesien die omstandighede in die vorige jaar ontstaan het, is 'n terugskouende aanpassing gemaak om billike aanbieding van die finansiële state te verseker.

21. Voorafgaande jaaraanpassings (vervolg)

21.2 Dienste in natura (vervolg)

Die effek van die voorafgaande jaaraanpassing word hieronder aangebied:

2022/23	As previously reported	Adjustment	Restated
Staat van Veranderinge in Netto Bates			
Opgehoopte oorskot	-	5,272	5 272
Opgehoopte oorskot	-	(5 272)	(5 272)
Staat van Finansiële Posisie			
Inkomste: Dienste in natura	674	5 272	5 946
Uitgawes: Dienste in natura	(674)	(5 272)	(5 946)

22. Risikobestuur

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

Likiditeitsrisiko

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

Sensitiwiteitsontleding

Op 31 Maart 2024, indien die rentekoers op veranderlike koers finansiële instrumente 1% hoër/laer sou wees, met alle ander veranderlikes konstant, sou die oorskot vir die jaar R58 705 hoër/laer gewees het.

Kredietrisiko

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

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

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

Maksimum blootstelling aan kredietrisiko.

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

Markrisiko

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

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vaste en vloeibare koerslenings en banksaldo's wat die entiteit aan billike waarde-rentekoersrisiko en kontantvloeierisiko blootstel, en wat as volg opgesom kan word:

Finansiële bates

Handels- en ander debiteure is teen 'n vasgestelde koers. Bestuur hanteer rentekoersrisiko's deur voordelige koerse te onderhandel oor vloeibare koerslenings en deur, waar moontlik, van vasterentekoerslenings.

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

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend

2024

2023

22. Risikobestuur (vervolg)

Kontantvloei-rentekoersrisiko

Finansiële instrument	Verskuldig oor minder as een jaar	Verskuldig oor en tot twee jaar	Verskuldig oor twee tot drie jaar	Verskuldig oor drie tot vier jaar	Verskuldig ná vyf jaar
Normale kredietbepalings – Kontant in huidige bankinstellings	5 880	-	-	-	-
Verlengde kredietbepalings -Debiteure	(4)	-	-	-	-
Netto bedrag	5 876	-	-	-	-
Reeds verskuldig maar nie voorsien	-	-	-	-	-

Finansiële instrument	Lopend	Verskuldig in 1-30 dae	Verskuldig in 31-60 dae	Verskuldig in 61-90 dae	Verskuldig in 90+ dae	Totaal
Handelsdebiteure van ruiltransaksies	27	24	29	9	135	224
Ander debiteure van nie-ruiltransaksies	1500				42	1 542
Nettobedrag	1 527	24	29	9	177	1 766
Verskuldig maar geen waardedaling	-	(24)	(29)	(9)	(43)	(105)

Ingesluit by die handelsdebiteure is 'n bedrag van R98 000 verskuldig deur Wes-Kaapse departemente.

Finansiële instrument	Lopend	Verskuldig in 1-30 dae	Verskuldig in 31-60 dae	Verskuldig in 61-90 dae	Verskuldig in 90+ dae	Totaal
Handelsdebiteure van ruiltransaksies	35	19	8	28	163	253
Ander debiteure van nie-ruiltransaksies	-	-	-	-	60	60
Nettobedrag	35	19	8	28	223	313
Verskuldig maar geen waardedaling	-	(19)	(8)	(28)	(45)	(100)

Ingesluit by die handelsdebiteure is 'n bedrag van R90 000 verskuldig deur Wes-Kaapse departemente.

23. Gebeurtenisse ná die verslagdoeningsdatum

Geen wesentlike nie-aansuiwerende gebeurtenisse het ná die verslagdoeningstydperk plaasgevind.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend

2024

2023

24. Begrotingsafwykings

Begrotingsafwykings:

Gedurende die 2023/24-boekjaar is die begroting met R600 000 aangepas, van die oorspronklike begroting van R2,749m na 'n aangepaste begroting van R3,349m. Bykomende fondse was benodig om te verseker dat die kultuurfasiliteite optimaal onderhou word met inagneming van die toenemende benutting van fasiliteite.

24.1 Verkope van goedere en dienste uigesonderd kapitale bates

Inkomste het jaar na jaar toegeneem weens die toenemende gebruik van kultuurfasiliteite.

24.2 Entiteitsinkomste uitgesonderd verkope

Die afwyking is te wyte aan die styging van die rentekoers vir die verslagjaar.

24.3 Goedere en dienste

Die afwyking is weens die styging in eiendomsuitgawes, instandhouding en herstelwerk weens die toenemende benutting van kultuurfasiliteite.

24.4 Oordragte en subsidies

Die afwyking is hoofsaaklik te wyte aan minder befondsing wat aan die onderskeie kultuurorganisasies verskaf is as wat aanvanklik beplan is, aangesien van die projekte aanvanklik nie vir die geprojekteerde bedrag gekwalifiseer het nie.

25. BBSEB-prestasie

Inligting oor voldoening aan die BBSEB-wet is in die Jaarverslag ingesluit, onder die afdeling met die titel BBSEB-voldoeningsprestasië-inligting.



URhulumente
weNtshona Koloni



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



IKhomishini yeNkcubeko yeNtshona Koloni

INgxelo yoNyaka
2023/2024

lifoto zeqweqwe:

Ekhohlo Phezulu: Ikhala- umezo weBien Donne Manor House.

Ekunene Phezulu: Bien Donne Manor House.

Ekhohlo Ngezantsi: IZiko leNkcubeko leOkkie Jooste.

Kwikona eseKunene eZantsi: Umsitho woSuku lweLifa leMveli obubanjwe eKhayelitsha

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ICANDELO A: INKCAZELO NGOKUBANZI



1. INKCAZELO NGOKUBANZI YEQUMRHU LOLUNTU

IGAMA ELIBHALISIWEYO:	IKomishini yeNkcubeko yeNtshona Koloni
INOMBOLO YOKUBHALISA (ukuba ikhona):	Ayikho
IDILESI YENDAWO:	UMgangatho wesi 3, Isakhiwo iProtea Assurance Greenmarket Square EKapa, 8001
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IDILESI YEWEBHUSAYITHI:	www.westerncape.gov.za /cas
ABAPHICOTHI BANGAPHANDLE:	UMphicothi zincwadi Jikelele woMzantsi Afrika 19 Park Ln, Milnerton, EKapa, 7441
IIBHANKI:	Nedbank 85 St Georges Mall Cape Town City Centre EKapa 8001

2. ULUHLU LWEZIFINYEZO KUNYE NEZISHUNQULELO

AA	UGunyaziwe oNika iNgxelo
AFS	IiNgxelo zoNyaka zeMali
AGSA	UMphicothizincwadi Jikelele woMzantsi Afrika
BBBEE	UkuXhotyiswa kwabaNtsundu kwezoQoqoqosho ngokuBanzi
CAPEX	INgxelo yeNkcitho yeMali
CFO	IGosa eliyiNtloko leMali
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
D: ERM	ICandelo loLawulo loMngcipheko weShishini, iSebe leNkulumbuso
DPOCS	ISebe loKhuselo loLuntu
DSAC	ISebe leMidlalo, uBugcisa neNkcubeko
DOI	ISebe leZiseko zoPhuhliso
ECM	ULawulo lokuQulathwe kumaShishini
EPWP	INkqubo eYandisiweyo yeMisebenzi kaRhulumente
EQPRS	INkqubo e-Elekroniki yokuNikwa kweNgxelo yoMsebenzi yaRhoqo ngeKota
ERM	ULawulo loMngcipheko weShishini
ERMECO	IKomiti yokuLawula uMngcipheko weShishini nokuziPhatha
FMPPI	Isakhelo soLawulo lweNkcazelo yokuSebenza kweNkqubo
MTEF	I Isicwangciso-nkqubo seNkcitho seSithuba esiPhakathi
NAC	IBhunga leSizwe loBugcisa
NTR	IMithetho yeSizwe yeCandelo loLawulo-mali
OHASA	UMthetho woMsebenzi, wezeMpilo noKhuseleko
PAA	UMthetho woPhicothozincwadi woLuntu
PFMA	UMthetho woLawulo lweMali kaRhulumente, 1999
POPIA	UMthetho woKhuselo lweNgcaciso yoMntu
PTI	Imiyalelo kaNondyebo wePhondo IMiyalelo yeCandelo loLawulo-mali lePhondo
SCM	ULawulo lweSixokelelwano soNikezelo
TID	INkcazelo yoMgqalisela woBuchule
UAMP	Isicwangciso soLawulo lwee-Asethi zoMsebenzisi
VIP	OkuPhambili okuVuselelwa nguMbono
WCCC	IKomishini yeNkcubeko yeNtshona Koloni

3. INTSHAYELELO KASIHLELO

INgokuhambelana nemimiselo yeKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, 1998, iKomishini yeNkcubeko yeNtshona Koloni icebise uMEC ngokulondolozwa, ukukhuthazwa nophuhliso lobuGcisa neNkcubeko eNtshona Koloni.

Ngeli xesha lisahlolwayo, iKomishini iqinisekise ukuba iinkqubo zayo neprojekthi zikhuthaza ukuziqhelanisa nokuhlonipha iinkcubeko ezahlukeneyo zabantu baseNtshona Koloni. Ukuphunyezwa kweenkqubo neprojekthi kuye kwaqiniswa ngokusetyenziswa kakuhle nangokuzinzileyo kwezibonelelo. IWCCC iqinisekise ukuba:

- AmaBhunga eNkcubeko alithoba (9) abhalisiweyo axhaswa Ngokubhatalwa Ngebhanki.
- Amaziko asixhenxe (7) aye aphuculwa, agcinwa kakuhle aza agcinwa akwimeko entle.
- Kuye kwaqhutywa uphononongo lokuFezekisa oluvavanye amandla ezibonelelo zeSchoemanspoort neMelkbos Oppiesee ukutsala abathengi abatsha, ukwahlula ukusetyenziswa kwabo nokwandisa ingeniso.



Lungelo Nokwaza
iKomishini yeNkcubeko yeNtshona Koloni

Ikomishini iye yomeleza ubudlelwane nentsebenziswano neSebe leZiseko, ekhokelela ekuhlolweni nasekusebenziseni iindleko eziza kubangela ukufakwa kwamanyathelo okunciphisa umthwalo kwizibonelelo eziqala kunyaka-mali ka2024/25.

Eyona ngxaki iphambili kwiKomishini yayiyimeko yemozulu embi ebangela umonakalo kwezinye zezibonelelo ezibangele uxinzelelo lwezemali njengoko iindleko zokulungisa umonakalo zingakhange zibekelwe ibhajethi. Enye ingxaki ekuqwalaselwe kwaza kwajongwana nayo yayingengeniso engonelanga yokuqeshisa ukuze kubhatalwe inkcitho yokulungisa izibonelelo. Nangona umsebenzi weKomishini ungakhange uchaphazeleke kakhulu, kubuhlungu ukuphawula ukuba elinye lamalungu eKomishini liswelekile ngeli xesha iphantsi kohlolo aze amalungu amabini arhoxa.

Ukuqhubela phambili, iKomishini iza kugxila ekuphunyezweni kophononongo olunokwenzeka lokulungisa izibonelelo zeSchoemanspoort neMelkbos Oppiesee. Iza kuqhubeka nokomeleza ubudlelwane bayo bokusebenza nentsebenziswano necandelo lenkcubeko eNtshona Koloni. IKomishini iza kuqhubeka iphuhlisa izicwangciso kwaye ichonge iindlela zokwandisa ukusetyenziswa kwamaziko ayo, ngaloo ndlela iphucule amandla okuvelisa ingeniso afunekayo, ukulungisa nokugcina amaziko ekwiimeko ezintle.

IKomishini iyaluvuma uncedo nenkxaso evela kwiSebe Leziseko Nolawulo Lwamapolisa Nokhuseleko Loluntu (DPOCS) ngokubonelela ngolondolozo nokhuseleko kwezi zibonelelo ibe iluxabisa kakhulu. Ikomishini ikwabulela iMEC enoxanduva lweSebe leMicimbi yeNkcubeko neMidlalo, uNksz A. Marais, ngokubonelela ngenkxaso nokuhlala iqinisekisa indawo yokusebenza efanelekileyo namagosa eDCAS ngokuphunyezwa ngempumelelo kweenkqubo neprojekthi ezisekwe kwiziphumo ezizinzileyo.

Emva kokuvakalisa iimbilasane zengxelo, iKomishini imema ize ikhuthaze abantu baseNtshona Koloni ukuba bahlolisise le ngxelo baze benze izimvo ezinokunceda ukuhambisa umsebenzi weKomishini kumanqanaba aphezulu ngexesha lonkamali ka2024/25 nangaphezulu.

L Nokwaza

iKomishini yeNkcubeko yeNtshona Koloni

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4. UVAVANYO NGOKUBANZI LOGUNYAZIWE ONIKA INGXELO

IKomishini yeNkcubeko yeNtshona Koloni (WCCC) liqumrhu loluntu leShedyuli 3C kwaye lisebenza ngokwemilinganiselo yeKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, 14, 1998.

linjongo zeWCCC kukugcina, ukukhuthaza nokuphuhlisa ubugcisa nenkcubeko eNtshona Koloni, ngokuhambelana nepolisi njengoko kumiselwe yiMEC. Umsebenzi weWCCC kukecebisa uMphathiswa weMicimbi yeNkcubeko neMidlalo ngokugcinwa, ukukhuthazwa nophuhliso lobugcisa nenkcubeko eNtshona Koloni. Ukusebenza kwayo kuhambelana nesicwangciso sayo sobuchule seminyaka emihlanu neSicwangciso Sokusebenza Sonyaka.

Uhlolo ngokubanzi lwemali lweshishini likarhulumente

Ukubhukishwa kwizakhiwo kubonise ukunyuka okuphawulekayo kwiindwendwe nakwingeniso xa kuthelekiswa namanani angaphambi kweCOVID. Limeko zemozulu ezimbi zabangela umonakalo kwizakhiwo ezingakhange zicwangciselwe ibhajethi.

Izinto ezenzekayo kwinkcitho yeshishini likarhulumente

Injongo	2023/24			2022/23		
	Uhlalo lwabiwomali	Eyona Nkcitho	Inkcitho (Engaphezulu)/ Engezantsi	Uhlalo lwabiwomali	Eyona Nkcitho	Inkcitho (Engaphezulu)/ Engezantsi
	R`000	R`000	R`000	R`000	R`000	R`000
limveliso kunye neenkonzelo	3 349	3 204	*145	2 730	2 548	182
Iyonke	3 349	3 204	145	2 730	2 548	182

*Umahluko ubangelwa ikakhulu kukulibaziseka kwinkqubo yokuthengwa kweempahla neenkonzelo, njengoko ababoneleli bengakhange bacaphule ngokweenkcukacha ezipapashiweyo.

Izithintelo zomthamo nemiceli mngeni ejongene neziko loluntu.

Ukulibaziseka kokugcwaliswa kwezithuba ngokuyintloko kungenxa yoMyalelo we-DPSA ongokuphunyezwa kwamanyathelo olawulo ajolise ekulawuleni uzinzo lwezemali. Abaxhamli be-EPWP kula maziko badlale indima ebalulekileyo ekunciphiseni uxinzelelo.

Imisebenzi engundoqo/imisebenzi emayiyekiswe.

Akukho nto eyenziwayo eye yamiswa.

Izinto eziphambili ezintsha okanye ezicetywayo.

Uphononongo lokunokwenzeka, oluvavanye amandla okutsala abathengi abatsha nokwenza ukusetyenziswa kwamaziko okwandisa imijelo yengeniso kugqityiwe. Olu phononongo luzisa izindululo eziza kuthathelwa ingqalelo ukuze ziphunyezwe ngokwamanqanaba ukuze ziqale kunyakamali ka-2024/25.

Izicelo zokugqithiswa kwemali.

Akukho mali igqithisiweyo iceliweyo.

Ulawulo lwamakhonkco okubonelela

IWCCC, ngoncedo lweSebe leMicimbi yeNkcubeko neMidlalo, iseke iinkqubo neesistim ezomeleleyo zoLawulo lweZibonelelo (SCM) zokuqinisekisa ukungafihli nto, ukusebenza kakuhle nokuziphendulela kwimisebenzi yayo yokuthenga neyolawulo lwemali. Ezi nkqubo zenzelwe ukuhambelana nezikhokelo ezifanelekileyo zowisomthetho nezolawulo, ukuqinisekisa ukuthotyelwa nokukhuthaza iindlela ezilungileyo.

Zonke izindululo zokhuphiswano ngamaxabiso zaqakumbela unyaka ophantsi kovavanyo.

Azikho.

Nokuba iinkqubo neesistim zeSCM zikhona na

IWCCC inokulawula izixhobo ngokufanelekileyo, inciphise imingcipheko, ize igcine ukuthembeka kwemisebenzi yayo ngeenkqubo zayo ze-SCM. Ukuphicothwa rhoqo nokuphuculwa okuqhubekayo kweenkqubo zeSCM kubonisa ngakumbi ukuzibophelela kweWCCC ekugcineni imigangatho ephakamileyo yolawulo nokusebenza kakuhle.

Iingxaki ekudityenwe nazo nendlela ezilungiswe ngayo.

Ukhuseleko luqhubeka luxhalabisa izibonelelo ibe ukusebenzisana neSebe Lezibonelelo (DOI) kukhokelele ekuhlolweni nasekusebenziseni iindleko, nto leyo eza kuphumela ekufakweni kwamanyathelo okunciphisa umthwalo kunyakamali omtsha.

Ingxelo yophicotho ibalulekile kunyaka ophelileyo

IWCCC ifumene uphicotho olucocekileyo kunyaka ophelileyo.

Ukujongana/Izicwangciso zokujongana nemiceli mngeni yezemali.

Ipolisi Yokusetyenziswa Kwezinto Zenkcubeko iyahlolwa. Kuya kuthathelwa ingqalelo iingcebiso ezichazwe kwingxelo yophononongo enokwenzeka eya kuthi iphumele ekuhlengahlengiseni irejista yerhafu ngokungqinelana nePolisi yokuSebenzisa kunyakamali olandelayo.

Iziganeko emva kosuku lokunika ingxelo

Ayikho.

Ukunyaniseka Kwezoqoqosho

Ukuzibophelela kwenkxasomali okubonelelwe yiDOI ukuze kugcinwe izibonelelo zenkcubeko, nezikhokelo noncedo olunikiweyo, kuqinisekise ukuba izibonelelo zihlala zikwimeko entle nokubakho koqoqosho kwezi zibonelelo kungagcinwa.

Ukwamkelwa okanye ukuxabiswa

Uncedo nenkxaso evela kwiDOI neDPOCS yokubonelela ngokugcinwa nokhuseleko kwizakhiwo kuyaqatshelwa. Inkxaso yoMphathiswa weMicimbi yeNkcubeko neMidlalo nabo bonke abasebenzi bamasebe ixatyiswa kakhulu njengoko bonke bebe negalelo ekusebenzeni kakuhle kweWCCC.



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5. INGXELO YEMBOPHELELEKO NOKUQINISEKISWA KOKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi lwam nangokwenkolelo yam, ndiqinisekisa okulandelayo:

- Zonke iinkcukacha nezixamali ezichazwe kwiNgxelo Yonyaka ziyahambelana Neengxelo Zemali Zonyaka eziphicothwe nguMphicothi Jikelele.
- Ingxelo Yonyaka igqityiwe, ichanile ibe ayinako nakuphi na ukususwa kokuthile.
- Ingxelo yonyaka yenziwe ngokuhambelana nezikhokelo kwingxelo yonyaka njengoko ikhutshwe nguNondyebo weSizwe.
- Ingxelo zeMali zoNyaka (Icandelo F) zilungiselelwe ngokuhambelana nemigangatho esebenzayo kwiziko loluntu.
- Igunya Lezokubala linembopheleleko yokulungiselela iingxelo zemali zonyaka nezigwebo ezenziwe kule nkcazelo.
- Igunya Lezezibalo linembopheleleko yokuseka nokuphumeza inkqubo yolawulo lwangaphakathi, eyenzelwe ukunika isiqinisekiso esifanelekileyo ngokunyaniseka nokuthembeka kwenkcazelo yokusebenza, inkcazelo yabasebenzi neengxelo zemali zonyaka.
- Abaphicothi bangaphandle bazimisele ukuveza uluvo oluzimeleyo ngeengxelo zemali zonyaka.

Ngokoluvo lwethu, ingxelo yonyaka ibonisa ngokufanelekileyo imisebenzi, inkcazelo yokusebenza, inkcazelo yengqesho yabasebenzi nemicimbi yezemali yeQumrhu Loluntu kunyakamali ophela ngowama31 kweyoKwindla 2024.

Owenu othembekileyo



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6. USHWANKATHELO LOBUCHULE

6.1. Umbono

Ukuba negalelo ngempumelelo ekukhuleni nasekuphuhliseni imeko yenkcubeko enamandla ukuya kwiNtshona Koloni emanyeneyo.

6.2 Uzimiselo

Ukugcina, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni ngokusebenzisa:

- ukubhaliswa nokucinywa kobhaliso lwamabhunga enkcubeko;
- ukunikezela ngoncedo lwemali kumabhunga enkcubeko abhalisiweyo;
- ulawulo, uphuhliso nokugcinwa kwepropathi enokushenxiswa engenakushenxiswa ebekwe phantsi kweliso layo nguMphathiswa wePhondo;
- ukwenza eminye imisebenzi nemisebenzi eyabelwe nguMphathiswa wePhondo; kunye
- nokucebisa uMphathiswa wePhondo ngepolisi.

6.3. Okuxatyisiweyo

Ukuyaniseka, ukuphendula, ubuchule, izinto ezintsha, ukuphendula nokukhathalela.

7. IMIYALELO YOWISOMTHETHO NEMINYE IMIGAQO

Ikomishini yeNkcubeko yeNtshona Koloni liqumrhu elisemthethweni elisekwe ngokwemigaqo yeKomishini yeNkcubeko yeNtshona Koloni kunye neBhunga leNkcubeko, 1998 (uMthetho 14 ka1998). IWCCC yadweliswa njengeShedyuli 3, inxalenye C yequmrhu likarhulumente lephondo nge-1 kaJuni 2001 ngokwemigaqo yoMthetho yoLawulo lweMali kaRhulumente, 1999 (uMthetho 1 ka1999). Iqumrhu loluntu liqumrhu elisemthethweni phantsi kolawulo lweSebe leMicimbi yeNkcubeko neMidlalo

IWCCC isebenza phantsi kwezi zigunyaziso zowisomthetho nepolisi elandelayo.

7.1 Igunya lomgaqosiseko

Icandelo	Uxanduva ngqo lweKomishini yeNkcubeko yeNtshona Koloni
UMgaqo-siseko weRiphabhlikhi yoMzantsi Afrika ka1996	
Icandelo 6(3), (4) no (5): Ulwimi	IWCCC kufuneka, ngokuwis 'umthetho nangamanye amanyathelo, ilawule ize ibeke esweni ukusetyenziswa kweelwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufuneka zihlonitshwe ngokulinganayo zize ziphathwe ngokulinganayo.
Icandelo 30: Ulwimi nenkcubeko	IWCCC iququzelela amathuba okuba abantu baseNtshona Koloni basebenzise ulwimi lwabo namalungelo enkcubeko ngeenkqubo neprojekthi ezibonisayo nezixhasayo.
Icandelo 31: likomiti zenkcubeko, zonqulo, nezolwimi	IWCCC kufuneka iqinisekise ukuba iinkqubo zayo neprojekthi zihlonipha ukwahluka kweenkcubeko zabemi baseNtshona Koloni.
Icandelo 41: Imigaqo karhu-lumente yentsebenziswano nobudlelwane phakathi kukarhulumente	IWCCC isebenzisana nawo onke amacandelo karhulumente ekwenzeni umsebenzi wayo.
IShedyuli 4: Imimandla Esebenzayo Yobuchule Yowisomthetho Yesizwe Nephondo	Imicimbi yenkcubeko: <ul style="list-style-type: none"> • IWCCC isebenza ngokusondeleyo neSebe likazwelonke lezeMidlalo, ubuGcisa neNkcubeko namaziko karhulumente anxulumene nobugcisa obufanayo, inkcubeko nemicimbi yelifa lemveli.

Icandelo	Uxanduva ngqo lweKomishini yeNkcubeko yeNtshona Koloni
UMgaqo-siseko weRiphabhlikhi yoMzantsi Afrika ka1996	
Icandelo 195: Imilinganiselo esisiseko kunye nemigaqo elawula ulawulo loluntu	Amagosa eSebe leMicimbi yeNkcubeko neMidlalo kufuneka athobele imiqathango yecandelo 195, elinika inkcazo yeenqobo zedemokhrasi nemigaqo-siseko elawula ulawulo loluntu. Icandelo 195(1) (b) lifuna ukukhuthazwa kokusetyenziswa kwezibonelelo ngokufanelekileyo, kwezoqoqosho nangokufanelekileyo. Oku kuthetha ukuba inkqubo ezenziwa kwicandelo likarhulumente kufuneka zivelise izibonelelo eziphezulu ngexabiso eliphantsi kakhulu.
UMgaqosiseko weNtshona Koloni, 1998 (uMthetho 1 ka1998)	
Icandelo 70	Umthetho wephondo kufuneka ubonelele ngokusekwa nenkxasomali efanelekileyo, kwimithombo ekhoyo kaRhulumente weNtshona Koloni, yebhunga lenkcubeko okanye amabhunga oluntu okanye uluntu kwiphondo elinelifa lenkcubeko nolwimi olufanayo. Ukubhaliswa nokuxhaswa kwamabhunga enkcubeko: <ul style="list-style-type: none"> • IKomishini yeNkcubeko yaseNtshona Koloni inikwe umsebenzi wokubhalisa, nokuxhasa amabhunga enkcubeko abhalisiweyo. I-DCAS iyayongamela iWCCC ibe inika iKomishini inkxaso yezolawulo neyezezimali.
Icandelo 81	IWCCC kufuneka yamkele ie iphumeze iipolisi ngenkuthalo ukukhuthaza nokugcina intlalontle yabantu baseNtshona Koloni, kuquka iipolisi ezijolise ekufezekiseni: <ul style="list-style-type: none"> • ukukhuthazwa kokuhlonelwa kwamalungelo enkcubeko, ezonqulo noluntu lweelwimi eNtshona Koloni; kunye • ukukhuselwa nokugcinwa kwembali yendalo, imbali yenkcubeko, ezikuvimba, nelifa lezakhiwo zeNtshona Koloni ukuze kuzuze izizukulwana zangoku nezizayo. IWCCC iqinisekisa ukuba iDCAS ibonelela ngeemfuno zenkcubeko zoluntu eNtshona Koloni njengoko kumiselwe ngumthetho

7.2 Imimiselo yowisomthetho nomgaqonkqubo

UMthetho	Ireferensi	Uxanduva oluphambili lweWCCC
UMthetho woLawulo lweMali kaRhulumente, 1999	UMthetho 1 ka1999	IWCCC kufuneka ingenise iingxelo zekota nezonyaka ngentsebenzo yayo neengxelo zemali eziphicothiweyo ngokusekelwe kwiinjongo zonyaka ezithagethiweyo kunyakamali ngamnye.
IKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, 1998	UMthetho 14 ka1998	IKomishini yeNkcubeko yeNtshona Koloni igcina, ikhuthaze ize iphuhlise inkcubeko eNtshona Koloni, ngokungqinelana nepolisi egqitywe yiMEC (ilungu leKomiti eLawulayo [yephondo]). IWCCC icebisa iMEC ngokugcinwa, ukukhuthazwa nophuhliso lobugcisa nenkcubeko eNtshona Koloni.
Umthetho Wobunkokheli Besintu NobeKhoi - San, 2019	UMthetho 3 ka2019	Iinjongo eziphambili zoMthetho zezi: Ukwenza amalungiselelo okwamkelwa kobunkokheli baseKhoi-San; Ukudibanisa uMthetho weSizwe weNdlu yeeNkokheli zeMveli, 2009, noMthetho weNkokheli zeMveli kunye neSakhelo soLawulo, 2003: Ukujongana nemida ethile kumthetho okhoyo: Ukwenza utshintsho olufanelekileyo kweminye imithetho.
Umthetho Wokukhuthaza Ubulungisa Bolawulo, 2000	UMthetho 3	Lo Mthetho: <ul style="list-style-type: none"> • ichaza imigaqo nezikhokelo ekufuneka zilandelwe ngabalawuli xa besenza izigqibo; • ifuna ukuba abalawuli bazise abantu ngelungelo labo lokuphonononga okanye ukubhena nelungelo labo lokucela izizathu; • ifuna ukuba abalawuli banike izizathu zezigqibo zabo; kunye • nokunika amalungu oluntu ilungelo lokucela umngeni kwizigqibo zabalawuli enkundleni.

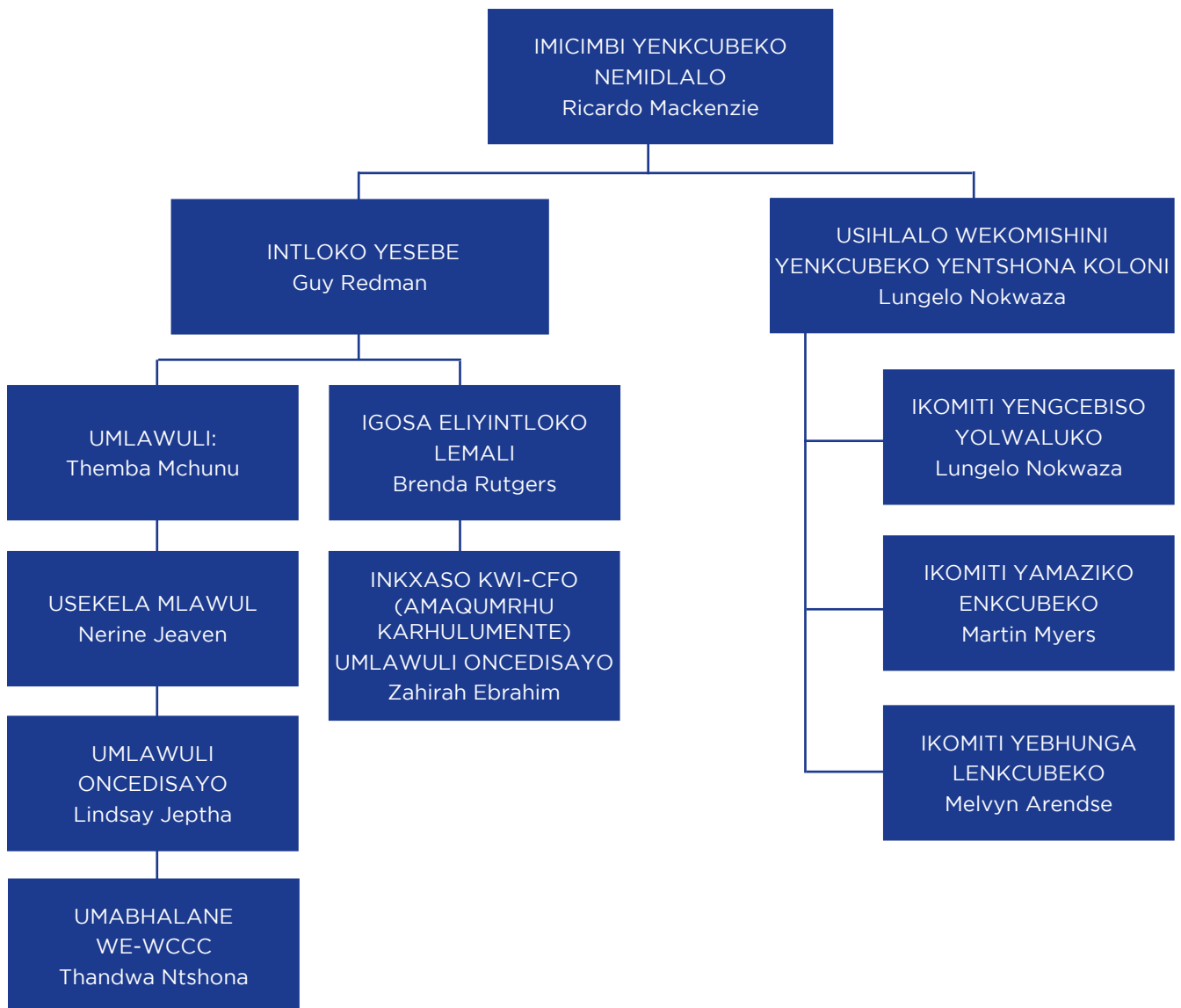
UMthetho	Ireferensi	Uxanduva oluphambili lweWCCC
UMthetho wokuKhuthaza uFikeleleko kuLwazi	UMthetho 2 ka2000	Lo Mthetho usebenza kwilungelo lokufikelela kwiirekhodi ezigcinwe ngurhulumente, amaziko karhulumente kunye namaqumrhu abucala. Phakathi kwezinye izinto iQumrhu kufuneka: <ul style="list-style-type: none"> • Liulunqa incwadi echazela amalungu oluntu indlela yokufaka isicelo sokufikelela kulwazi olugcinwe liqumrhu; • Lonyule igosa lolwazi ukuba liqwalasele izicelo zolwazi olugcinwe liqumrhu
UMthetho woKhuseleko Wenkcazelo yoBuqu	UMthetho 4 ka2013	LoMthetho ukhuthaza ukukhuselwa kwenkcazelo yobuqu eqhutywa ngamaqumrhu karhulumente nawabucala; ukwazisa ngeemeko ezithile ukuze kubekho ubuncinci bezinto ezifunekayo ukuze kusetyenzwe ngenkcazelo yobuqu.
UMthetho Wokuqalisa Oqhelekileyo	UMthetho 2 ka-2021	Lo Mthetho ubonelela ngokulawulwa okusebenzayo kweendlela zokuqalisa; ukusekwa kweKomiti Yolawulo Lokuqalisa Yesizwe neeKomiti Zokulungelelanisa Ukuqalisa Amaphondo nemisebenzi yazo; ukubonelela ngeembopheleleko, iindima nemisebenzi yabadlali abahlukeneyo ababandakanyeka kwiindlela zokuqalisa ezinjalo okanye kwimiba yolawulo lwazo; ukubonelela ngokulawulwa okusebenzayo kwezikolo zokuqalisa; ukubonelela ngamagunya alawulayo oMphathiswa neeNkulumbuso; ukubonelela ngokubekwa esweni kokuphunyezwa kwalo Mthetho; ukubonelela ngemicimbi yephondo; nokubonelela ngemicimbi enxulumene nayo.
Iphepha elimhlophe eliHlaziyiweyo lobuGcisa, iNkcubeko Nelifa	2018	Iphepha elimhlophe elihlaziyiweyo lavunywa yiKhabhinethi ngo-2018 emva koVavanyo lweMpembelelo yezoQoqosho noLuntu oluqhutywa yiSouth African Cultural Observatory. Ichaza iinjongo zepolisi eziboniswa lixabiso lobugcisa, inkcubeko nelifa lemveli. Ibona ukudityaniswa ngaphandle komthungo kweNDP, Umanyano loluntu neSicwangciso Sokwakha Isizwe esichaza umbono neenjongo zobuchule zeDCAS.
UMthetho weSikhokelo Spolisio yoku-Thengwa kwee-Nkcukacha, 2000	UMthetho 5 ka2000	Ukwenza kusebenze icandelo 217 (3) lomgaqo-siseko ngokubonelela ngesikhokelo sokuphunyezwa kwepolisi yokuthengwa kwempahla echazwe kwicandelo 217(2) lomgaqo-siseko.

7.3 Imigaqo-nkqubo nezicwangciso zamaziko kwixesha lokucwangcisa leminyaka emihlanu

UMgaqonkqubo	Ingcaciso
Ikhawulo yokuziphatha yamalungu eWCCC	Injongo ephambili yeKhowudi kukukhuthaza ukuziphatha okungumzekelo phakathi kwamalungu ukunika iWCCC ukuthembeka kweziko.
Ukubhaliswa Nokucinywa Kobhaliso Lwamabhunga Enkcubeko	Lo mgaqonkqubo ulungiselela ukubhaliswa kwamabhunga enkcubeko ukuze amele abantu abanelifa lenkcubeko okanye lolwimi olufanayo. Inika impembelelo kumgaqo wokuhlonipha, wokondla, wokuxhasa nokukhusela ukwahluka kweenkcubeko eNtshona Koloni nakuMzantsi Afrika uphela. Ipolisi ivumela iWCCC ukuba ibhale phantsi amabhunga enkcubeko xa kukho izizathu ezilungileyo zokwenza njalo.
Ipolisi Yokusetyenziswa Kwezinto Zenkcubeko	Ukubonelela ngesikhokelo seGunya Lobalomali leWCCC ukulawula ingeniso ngoqoqosho nangempumelelo nokukhuthaza ukusetyenziswa ngokupheleleyo kweeasethi phantsi kolawulo lweKhomishini.
Abathunywa Bezemali beWCCC	Abathunywa bamandla abakhutshwe liGunya leAkhawunti ngokwecandelo 44(1) nelama-44(2) loMthetho woLawulo lweMali kaRhulumente, 1999.
Abathunywa be WCCC SCM	Abathunywa bamandla abakhutshwe liGunya leAkhawunti ngokwecandelo 44 (1) nelama-44(2) loMthetho woLawulo lweMali kaRhulumente, 1999
Isakhelo sezinto eziphathekayo	IGunya eliNika iNgxelo kufuneka liphuhlise lizze livumelane ngesikhokelo samanqanaba ezinto ezibonakalayo nokubaluleka okwamkelekileyo neGunya elilawulayo ngokubonisana nabaphicothi bangaphandle.

UMgaqonkqubo	Ingcaciso
Isicwangciso Soku-thintela Ubuqhetseba	Ipolisi inikezela ngeendlela zokuphendula zokunika ingxelo yokuphanda nokusombulula izehlo zobuqhetseba ezichaphazela iWCCC.
Umgaqonkqubo wezindlu zabasebenzi	Ukunika isikhokelo sokuhlala nokunikezwa kwezindlu zikarhulumente ezisetyenziswa ngabasebenzi abaqeshwe kumaziko enkubeko yeDCAS
Isicwangciso soLawulo loMngcipheko weShishini neSicwangciso sokuPhumeza	Ukuphumeza iimfuno zePFMA, uMthetho 1 ka-1999, icandelo 51(1) (a)(i) elichaza ukuba igunya lobalo mali kufuneka liqinisekise ukuba iqumrhu linalo kwaye ligcina inkqubo efanelekileyo necacileyo yolawulo lwezezimali nomngcipheko nolawulo lwangaphakathi.
Ulawulo Lwabanamatyala	Igunya lobalo-mali kufuneka lilawule abantu abanamatyala ngokusetyenziswa kwamaziko enkubeko.
Umvuzo Wamalungu	Ukuququzelela intlawulo kumalungu eWCCC atyunjiweyo ukuba aye kwiinkomfa, iiprojekthi, iintlango, neendibano zocweyo egameni leKhomishini.
Umgaqonkqubo woLawulo lwamaKhonkco Okubonelela	Ukulawula ulawulo lwamakhonkco okubonelela kwiziko

8. ISAKHIWO SOMBUTHO



ICANDELO B: INKCAZELO YENDLELA OQHUBA NGAYO

1. INGXELO YOMPHICOTHIZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMBILI

IAGSA okwangoku yenza iinkqubo eziyimfuneko kulwazi lwentsebenzo ukunika ingxelo ngeziphumo eziphathekayo.

Jonga iphepha 43 leNgxelo yabaPhicothi, epapashwe njengeCandelo F: Inkcazelo Yemali.

2. UVAVANYO NGOKUBANZI LOKUSEBENZA

2.1. UBume bokuNikezelwa kweNkonzo

Ubugcisa nenkcubeko kudlala indima ebalulekileyo kubomi bemihla ngemihla babantu, ekwenzeni igalelo kuqoqosho, ekuphuculeni impilo-ntle, ekubumbeni isazisi nasekudibaniseni uluntu. Ebudeni bonyaka ophononongwayo, iWCCC yahlengahlengisa imisebenzi yabo ukuze ihlangabezane neemfuno zenkcubeko ngaphandle kokuphulukana nomyalelo wabo.

Kwaqhutywa iintlanganiso ezine apho kwaqhutywa ingxoxo eyomeleleyo nengxoxo ephathelele ekwazini inkcubeko, iindlela zenkcubeko, nokufikeleleka kumaziko enkcubeko. Oku kwabonakala kuluncedo njengoko izigqibo namacebiso enziweyo aye aqinisekisa ukuba indlela eqikelelwayo yentsebenzo njengoko kuchaziwe kwiPlani Yentsebenzo Yonyaka ifikelelwe.

Uphononongo lokunokwenzeka oluvavanyele amandla ezakhiwo zeSchoemanspoort kunye neMelkbos Oppiesee ukutsala abathengi abatsha kunye nokwahlula ukusetyenziswa kwezixhobo ukwenzela ukwandisa imijelo yengeniso yagqitywa ngempumelelo. IWCCC ithathe inxaxheba kwiiseshoni zokusebenzisana nabacebisi yaze yahlola ingxelo yophononongo enokwenzeka ukuqinisekisa ukuba iimbono zabo bonke abasebenzisi beziko ziqwalaselwe. IKomiti yeZibonelelo ikwathathele ingqalelo iindlela zokusebenzisa ezona modeli zangoku zokuziqhelanisa neNdalo yaseKapa ukuze kuthathelwe ingqalelo izimvo kunye neengcamango. Iingcebiso zophononongo olunokwenzeka lokulungiswa kwezi zibonelelo zimbini ziya kuphunyezwa ngamanqanaba ukuqala kunyaka-mali ka-2024/25. Ngenxa yemeko yemali ekhoyo ngoku, iWCCC iza kubandakanya abadlali abatsha ize iqalise amanyathelo aza kuqinisekisa uzinzo lwezi zibonelelo kwixesha elizayo.

Inkqubo ye-EPWP yeSebe igcwalisa iziko labasebenzi kumaziko. Abaxhamli be-EPWP kumaziko bancedisa kwimisebenzi yolawulo neyokulungisa.

IKomishini iqhubekile nokuqinisa ubudlelwane bayo bokusebenza kunye nentsebenziswano necandelo lenkcubeko ukuqinisekisa ukuba imicimbi yenkcubeko kuluntu olwahlukeneyo iyaphuhliswa, ikhuthazwe, kwaye igcinwe kuyo yonke iNtshona Koloni. Impilontle nokungakhethi ekuhlaleni ngokuzibandakanya noluntu lwenkcubeko kuseyinto ephambili kwiKhomishini. Amalungu ahlala ezimisele ukuya kwiminyhadala engakumbi yamaBhunga eNkcubeko kwixesha elizayo.

2.2. Ubume bombutho

IKhomishini yeNkcubeko yonyulwe nguMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo ngokungqinelana neCandelo 4 (1) loMthetho weKhomishini yeNkcubeko kunye namaBhunga eNkcubeko eNtshona Koloni ka1998 kwisithuba seminyaka emithathu. Ixesha leKhomishini langoku liza kuphela ngowama31 kweyoMqungu 2025.

Unyaka ophononongwayo waba notshintsho olukhulu ngenxa yokurhoxa kukaSihlalo kweyoMdumba 2023, nokufa kukaKathy Dumbrell kweyeNkanga 2023, owayenguSihlalo weKomiti Yezinto Zenkcubeko. USekela-Sihlalo Quahnita Samie wasebenza njengoSihlalo wexeshana kwaye waququzelela ukugqitywa kakuhle kweenkqubo zokuthobela kwaye waqinisekisa ukusebenza kwequmrhu. Lungelo Nokwaza, owayekhe wasebenza njengoSihlalo weKomiti yeReferensi yokuQala, wanyulwa ngokusemthethweni njengoSihlalo ngexesha leseshoni yeplenary yeWCCC. NjengoSihlalo okhethiweyo, wayengogunyazisiweyo kubalo-mali, egameni leKomishini yeNkcubeko yaseNtshona Koloni.

USekela-Sihlalo, Quahnita Samie, wesula kweso sikhundla nangona ehlala elilungu. UCharl Van Blerk emva koko wanyulwa njengoSekela-Sihlalo wequmrhu. UMartin Myers wakhethwa ukuba abe nguSihlalo weKomiti yeZibonelelo zeNkcubeko ngexesha leseshoni ephelileyo kweyoMdumba 2024,

Ngaphandle kweengxaki ezijongene nazo, iqumrhu lithobele ngempumelelo yonke imimiselo efanelekileyo kwaye lenza isigxina esabelweyo njengoko kuyalelwe nguMphathiswa wePhondo. Kuwo wonke unyakamali,

iKomishini ibonise iindlela ezisebenzayo nezicacileyo kwinkqubo yokuqeshwa, iqinisekisa ukuba iimbopheleleko zolawulo lwequmrhu zinyanzeliswa ngokufanelekileyo.

Abasebenzi beSebe baqinisekisa ukuba yonke imihla yokugqibela iyafezekiswa, kwaye kubekho utshintsho olulula kumalungu kwiipotfoliyo ezahlukeneyo. Kunye neqela leCFO Lokunceda Imibutho Yoluntu, iqela liqinisekise ukusebenza kakuhle nokulawulwa kwemali. Iintlanganiso ezipheleleyo beziqhutywa ubuso ngobuso, ngoxa iintlanganiso zeKomiti beziqhutywa kwi-intanethi, ukuze kuncitshiswe iindleko. Inkcazelo yentsebenzo yekota yaxelwa yaza yarekhodwa kwiNkqubo yeEQPR ngeenjongo zokubeka esweni nokuvavanya kwakunye nokuphicotha neemfuno zokongamela zobuchule.

2.3. UMgaqo-nkqubo obunguNdoqo woPhuhliso kunye neeNguqu zoMthetho

Ukususela oko uMthetho wokuQalwa kweSintu. 2 ka2021 wabhengezwayo, iKomiti yoLungelelwaniso lokuQalwa kwePhondo leNtshona Koloni (WCPICC) yonyulwa yiNkulumbuso ngomhla woku-1 kweyeKhala 2022 kwisithuba sayo sesibini. Ixesha le-ofisi yeWCPICC yiminyaka emihlanu kwaye umsebenzi wayo oyintloko kukulungelelanisa zonke izikolo zokuqalisa, iindlela, kunye nemisebenzi ngaphakathi kwiphondo, ngokuhambelana necandelo 15 loMthetho Wokuqalisa Kwesiqhelo 2 ka2021.

2.4. Inkqubela phambili ephathelelene nofezekiso lweempembelelo zeziko neziphumo

Iziphumo ezicwangcisiweyo zeKomishini ngokweSicwangciso sayo esiCwangcisiweyo ziboniswe ngezantsi, zibonisa inkqubela eyenziweyo ekuphunyezweni kwengxelo yefuthe leKomishini.

Ingxelo yempembelelo	IKomishini yeNkcubeko yaseNtshona Koloni ngemisebenzi yayo, izama ukwenza uluntu olukhuselekileyo nolumanyeneyo ngokubeka ngokutsha ukusetyenziswa kwamaziko enkcubeko nenkxasomali kumabhunga enkcubeko abhalisiweyo ukuze agcine iinkcubeko zawo kunye nemveli.
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Aku-kho	Isiphumo	Isalathi sesiphumo
1	Imisebenzi eyahlukeneyo yenkcubeko ekuhlaleni	Inani lamabhunga enkcubeko abhalisiweyo axhaswangokudluliselwa kwemali.
2	Izinto zenkcubeko ezigcinwe kakuhle nezikhuselekileyo	Inani leendawo eziphuculiweyo nezigciniweyo ukuze kuqinisekiswa ukufaneleka nokhuseleko lwabasebenzisi.
3	Ukusetyenziswa kakuhle kwamaziko enkcubeko	Inani labantu abasebenzisa amaziko enkcubeko.

Ngonyaka ophantsi kophononongo iKomishini yeNkcubeko yaseNtshona Koloni inegalelo kwiziPhumo zeSizwe zeSakhelo seSicwangciso esiPhakathi neXesha eliPhakathi (MTSF) 2019-2024 ngolu hlobo lulandelayo:

Eyona nto iphambili kwimtsf	Igalelo lekomishini
Umba ophambili 5: Ukudityaniswa kwendawo, iindawo zokuhlala abantu, kunye norhulumente wasekuhlaleni	IWCCC nokuxhaswa ngenkxasomali enikezelwa kumabhunga enkcubeko ngenxa yobugcisa nokukhuthaza inkcubeko nokulondolozwa kwayo, encedisa ekwenzeni imisebenzi yenkcubeko ezinzileyo ekuhlaleni. Ukuxhasa ubugcisa nemisebenzi yenkcubeko kuvumela ukuphuhlisa kwesazisi senkcubeko nokugcina iifom zobugcisa zemveli.
Umba ophambili 6: Ukudibana kwezentlalo kunye neendawo ezikhuselekileyo	Inkxaso yeendlela zenkcubeko inegalelo kwimpilo-ntle nasekungakhethini kwintlalo. IWCCC ikhuthaza unxibelelwano lwentlalo phakathi kolutsha kunye namabhunga enkcubeko ngokubonelela ngemali kunye nokufikelela kumaziko enkcubeko. IWCCC isebenzise iinkqubo zobugcisa nenkcubeko zamabhunga enkcubeko ukukhuthaza intsebenziswano enqamlezayo yamacandelo kunye nokunxibelelana phakathi kwezizukulwana ukukhuthaza ubumbano oluhlala luhleli.

3. INKCAZELO YOKUSEBENZA KWENKQUBO YEZIKO

3.1. Inkqubo: iKomishini yeNkcubeko yeNtshona Koloni

IWCCC icebisa uMphathiswa weMicimbi yeNkcubeko neMidlalo ngendlela efanelekileyo yokuphumeza isigxina sayo kunye nokuya kuphuhliso, ukukhuthaza kunye nokugcina ubugcisa nenkcubeko ngokuhambelana noMthetho weKomishini yeNkcubeko namaBhunga eNkcubeko eNtshona Koloni, 14 ka1998.

IWCCC ineendawo ezintathu zokusebenza njengoko kumiselwe nguMthetho. Ezi ndawo zimisela umsebenzi weKomishini ezizezi:

- ukulawula, ukuphuhlisa nokugcina indlu ihamba kwaye ingashukumi.
- ukulawula ukubhaliswa nokucinywa kwamabhunga enkcubeko; kunye
- nokucebisa uMphathiswa ngendlela engcono yokufezekisa isigxina seWCCC.

ISebe leMicimbi yeNkcubeko neMidlalo linikezele ngenkxaso yolawulo kunye nemali kwiKomishini yeNkcubeko yeNtshona Koloni ukuphumeza isigunyaziso sayo sowisomthetho, esiquka ukunika inkxaso kumabhunga enkcubeko nokugcina izibonelelo zenkcubeko ezisixhenxe kwiphondo.

Kukho amaBhunga eNkcubeko angama36 abhaliswe kwiWCCC. La mabhunga akule mimandla ilandelayo: asixhenxe kwiSithili saseCape Winelands, amabini kwiSithili saseNtshona-Nxweme, amathandathu kwisithili seGarden Route kunye nama21 kwiMetro. Nangona intengiso kunye nesicelo senkxaso-mali sithunyelwe kuwo onke amabhunga abhalisiweyo, kufunyenwe izicelo ezilithoba kuphela. La mabhunga enkcubeko asithoba acetyisiwe emva kwenkqubo yokuhlola ebudeni bonyaka ophononongwayo. IKomishini yaxhasa amabhunga enkcubeko ukuba enze iinkqubo zawo kwiindawo abahlala kuzo. Iinkqubo zahluke kwaye bezijolise ekudluliseni isithethe nokuhlakulela isazisi kunye nokuzingca phakathi kolutsha. Amabhunga aququzelela iindibano zocweyo ezijolise kwindlela umkhwa wenkcubeko onegalelo ngayo kutshintsho lokuziphatha.

IWCCC ixhasa umbono wokuba ukungakhethi kwezintlalo yinkqubo kunye nenjongo kwaye ke ukusebenzisana kunye namanyathelo ahlukeneyo ayaxhaswa.

Le theyibhile ingezantsi inikezela ngeenkukacha zamabhunga enkcubeko asithoba abhalisiweyo axhaswa yiKomishini yeNkcubeko yeNtshona Koloni ukuphumeza imisebenzi yayo yenkcubeko neminyhadala.

Ibhunga lenkcubeko	Injongo yemali	Imali edlulisweyo	Umhla/imihla yeeprojekthi	Indawo yeprojekthi
I-Gorachouqua Tribal House yaseCape Khoi	Inkampu Yolutsha Yenkcubeko	R 30 000	4 - 5 kweye-Nkanga 2023	Iziko loTshintsho loLutsha, iRetreat
Umbutho wemveli nenkcubeko wesiXhosa	Ukubhiyozela Usuku Lwamafa	R 49 920	25 kweyoMsintsi 2023	Isikolo samabanga aphakamileyo saselsilimela, eLanga
ICochoqua Khoisan Tribal House	Ukubuyiselwa Nokuphiliswa Kwentlungu Yesizukulwana (Inkomfa)	R 30 000	18 kweyeNkanga 2023	Intolongo Yokuvota
IBhunga leNkcubeko lase-Igugu lamaXesibe	Iwekhshophu yeNkqubo yeNkcubeko	R 30 000	7 kweyeDwarha 2023	IVusisizwe Creche Hall, Crossroads
I-Khoe - I-San Indigenous Women in Action	Indima yaBasetyhini ekubuyiselweni kweNkcubeko yesiNtu kunye neNkomfa yeLifa leMveli	R 30 000	19 kweyeThupha 2023	Iziko loLuntu, Indawo yokuphumla
Umbutho Wenkcubeko Wendlu YaseGourikwa	Umnyhadala Wenkcubeko Wendlu YaseGourikwa	R 30 000	30 kweyoMsintsi 2023	Umlambo iGrootbrak
I-Goringhaiqua Goringhaicona Khoi - i-Khoin Indigenous Traditional	Inkqubo Yenkcubeko Yolutsha	R 30 000	17 - 19 kweye-Nkanga 2023	I-Oude Molen, ePinelands

Ibhunga lenkcubeko	Injongo yemali	Imali edlulisiweyo	Umhla/imihla yeeprojekthi	Indawo yeprojekthi
I-Hessequa Tribal House	Inkomfa Yemfundo Yenkcubeko	R 36 700	24 kweyoMsintsi 2023	I-Civic Hall, eMontague
I-Hessequa Khoi Tribal Council	Umnyhadala Wenkcubeko: Umculo Wesintu Nomdaniso	R 32 123	3 kweyo-Mdumba 2024	I-myuziyam yaseKlein Plassie, eWorcester

Apha ngezantsi kukho imiboniso yemisebenzi yamaBhunga eNkcubeko ahlukeneyo



I-Khoe - San Indigenous Women in Action - inkomfa eRetreat



Abaculi kuMsitho welifa lemveli woMbutho weMveli kunye neNkcubeko yesiXhosa kwa Langa

limeko zemozulu ezimbi ebudeni bonyaka zabangela umonakalo kwezinye iindawo. Kwavuthuza imithi, kwaba nezikhukula, konakala uthango, kwaza kwaphuka uphahla ngenxa yomoya onamandla nemvula eninzi. Ngenxa yamandla amakhulu amanzi emvula abangele ukutyibilika kodaka, uthango lokhuseleko kwiZiko Lenkcubeko laseOkkie Jooste eliseJonkershoek Valley yaseStellenbosch lwathe tyaba (jonga iifoto ezingezantsi).



IZiko leNkcubeko i-Okkie Jooste

UmonakaloulungisweliSebeLeziseko,elaqinisekisa ukhuseleko lwabathengi abasebenzisa izinto ezinokusetyenziswa kwiziko kunye nabasebenzi abahlala kule ndawo.

Iqela elijongene nokugcinwa kwamaziko enkubeko asixhenxe liyinxalenye yomphelisi wabasebenzi weSebe leMicimbi yeNkcubeko neMidlalo. Kukho abasebenzi abasisigxina abayi-18 kwiqela abanezikhundla zeGroundmen, iGeneral Foremen kunye nabaLungelelanisi beZiko leNkcubeko. Elinye iqela labantu abatsha abangama-25 liqeshwe kumaziko enkubeko phantsi kweNkqubo yoBugcisa neNkcubeko ye-EPWP yeSebe. Banike inkxaso engakumbi yokulungisa izinto ezifunekayo kwezi ndawo; ukuqinisekisa ukuba izinto ezinokusetyenziswa zigcinwa kakuhle ukuze abathengi benze iiprojekthi nemicimbi yabo kwindawo ekhuselekileyo neyonwabisayo.



Abaxhamli be-EPWP kwiziko lenkcubeko laseKoekenaap balungisa iindonga zerondawel, emva komonakalo wezikhukula.

Indawo yaseKoekenaap kuMasipala waseMatzikama ifumene izikhukula ezinamandla ezibangele umonakalo kwizindlu zikarhulumente ezikuyo. Izindlu azikhuselekanga ukuba zisetyenziswe njengendawo yokuhlala kwaye iSebe Leziseko liza kuqhuba uvavanyo olongezelelweyo nokulungiswa kunyaka-mali ka2024/25.

Ukhuseleko nonqabiseko zihlala ziphambili kwezi ndawo. IKomishini yeNkcubeko yaseNtshona Koloni iqinisekile ukuba amaziko enkubeko ayayithobela imimiselo njengoko kuchaziwe kuMthetho wezeMpilo noKhuseleko eMsebenzini (OHASA). Indawo yokugcina iitanki zegesi kunye nemibhobho yokuhamba kwegesi ukuya kwizitovu zegesi ziphuculwe ngokwemigangatho efunekayo.

IWCCC isungule ubuhlobo obusondeleyo bokusebenzisana neDOI kunye nePolice Oversight and Community Safety (DPOCS) ebibaluleke kakhulu kunyaka ophelileyo. Indawo yenkcubeko yaseKoekenaap kuMasipala waseMatzikama nakwindawo yenkcubeko yaseGroot Drakenstein kuMasipala waseDrakenstein iye yaphulwa ukhuseleko ebudeni

bonyaka. Yayifuna ukuba iDPOCS ihlolwe kwisayithi, kwaza kwachongwa neendawo ezisemngciphekweni ezongezelelekileyo. Iingxelo zokuhlolwa kokhuseleko, eziye zaqulunqwa emva kokuhlolwa, zaba sisiseko sokuba iKomishini iphuhlise iinkcukacha zokufumana izinto zokhuseleko ezifanelekileyo. Izinto zokhuseleko zendawo yenkcubeko yaseKoekenaap ziza kuthengwa zize zifakwe kunyaka-mali omtsha. I-DOI iza kufaka uthango lokhuseleko kwiziko lenkcubeko laseGroot Drakenstein. Olu ncedo kunye neengcebiso zabonakala zibaluleke kakhulu kwi-WCCC njengoko abasebenzi bezolawulo bengenalolwazi olukhethekileyo kwaye baxhomekeke kubuchule babo noncedo.

Ukubhukishwa kwezi ndawo kwanda kwaza kwafunyanwa ingeniso eyongezelelekileyo, kodwa le nto yaquka kuphela inkcitho enento yokwenza nokugcinwa nokulungiswa kwezi ndawo. Amanyathelo okuphucula nokhuseleko afakiweyo enziwe ubukhulu becala yi-DOI.

Itheyibhile 3.2

Iziphumo, imveliso, izalathi zemveliso, ekujoliswe kuko, kunye neyona mpumelelo::

Isiphumo	Imveliso	Isalathiso semveliso	Ukuphi-cothwa Kwe-ndlela Oqhuba Ngayo Ngo-kwenene 2021/ 2022	Ukuphi-cothwa Kwe-ndlela Oqhuba Ngayo Ngo-kwenene 2022/ 2023	Injongo Yonyaka Ecwanngci-siweyo 2023/ 2024	Impumelelo eyiyo 2023/ 2024	Ukuphambuka ekujoliswe kuko okucwanngci-siweyo ukuya kwimpumelelo eyiyo 2023/ 2024	Izalathu zokuphambuka
Imisebenzi eyahlukeneyo yenkcubeko ekuhlaleni	Dlulisela intlawulo kumabhunga enkcubeko abhalisiweyo	Inani lamabhunga enkcubeko abhalisiweyo axhaswa Ngokudluliselwa Kwemali.	7	9	9	9	-	-
Izinto zenkcubeko ezigcinwe kakuhle nezikhuselekileyo	Ukuphunyezwa kwesicwangciso sokulungisa esamkelweyo.	Inani leendawo eziphuculiweyo nezigciniweyo ukuze kuqinisekise ukufaneleka nokhuseleko lwabasebenzisi.	7	7	7	7	-	-
Ukusetyenziswa kakuhle kwamaziko enkcubeko	Ukusetyenziswa kwamaziko enkcubeko	Inani labantu abasebenzisa amaziko enkcubeko.	2 401	11 375	6 595	15 416	8 821	Kwenziwe iinzame ezibalulekileyo zokuphucula ukusetyenziswa kwamaziko enkcubeko - ezizezi ukuhlaziywa kwamaziko nokuphuculwa kokunikezelwa kweenkonzo zabasebenzi nabathengi.

Ukudibanisa indlela ekuqhutywe ngayo nebhajethi

IKomishini yeNkcubeko yaseNtshona Koloni ilungelelanise iindawo eziphambili zentsebenzo nebhajethi edluliselwe liSebe leMicimbi yeNkcubeko neMidlalo kunyakamali ophononongwayo.

Injongo	2023/2024			2022/2023		
	Uhlahlo lwabiwomali	Eyona Nkcitho	Inkcitho (Engaphezulu)/ Engezantsi	Uhlahlo lwabiwomali	Eyona Nkcitho	Inkcitho (Engaphezulu)/ Engezantsi
	R`000	R`000	R`000	R`000	R`000	R`000
limvelisokunye Neenkonzo	3 349	3 204	*145	2 730	2 548	182
Iyonke	3 349	3 204	*145	2 730	2 548	182

*Umahluko ubangelwa ikakhulu kukulibaziseka kwinkqubo yokuthengwa kweempahla neenkonzo, njengoko ababoneleli bengakhange bacaphule ngokweenkcukacha ezipapashiweyo.

Iqhinga lokoyisa kwiindawo zokungasebenzi kakuhle

Iqumrhu lifikelele kuzo zonke iithagethi ezicwangcisiweyo njengoko kubonisiwe kwiSicwangciso sokuSebenza soNyaka 2023/24.

4. UKUQOKELELWA KWENGENISO

Imithombo yengeniso	2023/2024			2022/2023		
	Uqokelelo	Eyona Mali lqokelelweyo	Uqokelelo (Olungaphaya) /Olungezantsi	Uqokelelo	Eyona Mali lqokelelweyo	Uqokelelo (Olungaphaya) /Olungezantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Enye Ingeniso Esebenzayo	2 399	2 977	*(578)	2 023	2 519	(496)
Intlawulo Edluliselweyo	655	2 155	** (1 500)	627	627	0
Ingeniso Yenzala	295	439	*** (144)	80	239	(159)
Iyonke	3 349	5 571	(2 222)	2 730	3 385	(655)

* Ukuqokelelwa ngaphezulu kungenxa yokwanda kokusetyenziswa kwezibonelelo zenkcubeko. Le yinto yengeniso eqhutywa yimfuno.

** Intlawulo eyongezelelweyo ye-R1,5 yezigidi zeerandi yafunyanwa kwiSebe leMicimbi yeNkcubeko neMidlalo ukuncedisa ekuthomalaliseni ukucinywa kombane kumaziko ohlukeneyo enkcubeko.

*** Umahluko ubangelwe kukunyuka komlinganiselo wenzala kulo nyaka uphononongwayo.

5. UTYALO MALI

IKomishini yeNkcubeko yaseNtshona Koloni iqhubeke nobudlelwane obuhle bokusebenza phakathi kukarhulumente neSebe leZiseko (DOI) ukuqinisekisa amaziko enkcubeko alawulwa kakuhle anikezelwa kubantu baseNtshona Koloni.

Iifoto ezingezantsi zibonisa ukuphuculwa kwezinto zakutshanje kwizakhiwo eziye zaphunyezwa yiDOI.



Ukulungisa iingcango ezityibilikayo kwiziko lenkcubeko laseGroot Drakenstein eSimondium.



Ukutshintshwa kwebhodi yokusasaza kwiindawo zokulala ezikwindawo yenkcubeko yaseOkkie Jooste eJonkershoek, eStellenbosch.



Ukuphuculwa kwedama lokucina amanzi kwiziko lenkcubeko laseKoekenaap kuMasipala waseMatzikama.



Ukuphuculwa kwenkqubo yamanzi amdaka ukuya kwizindlu zabasebenzi ezikwisakhiwo seZiko Lenkcubeko laseMelkbosstrand.



Ukuphuculwa kwenkqubo yamanzi amdaka kudibana nezindlu zabasebenzi ezikwindawo yenkcubeko yaseSchoemanspoort eOudtshoorn.

Izinto eziphuculiweyo ezichongwe liSebe Leziseko Zomhlaba (iDOI) ukuze ziphunyezwe ebudeni bonyaka ophononongwayo zilibazisekile ngenxa yeenkqubo zokuthenga. Ezi zinto ziphuculiweyo ziza kuqalisa kunyakamali ka2024/25 njengoko kubonisiwe kule theyibhile ingezantsi, kwaye iindleko ziza kubhatalwa yiDOI.

Uhlalo lwabiwomali	liprojekthi zeziseko zophuhliso
R'000	
R 12 803	Ukufakwa kocingo lokhuseleko kwiziko lenkcubeko laseGroot Drakenstein
R 19 561	Izinto ezinkulu eziphuculiweyo kwiziko lenkcubeko laseOkkie Jooste (ukususwa kwalo lonke uphahla lwe-asbestos, ukufakwa kwesilingi entsha, ukuphuculwa kwezindlu zabasebenzi baseburhulumenteni, ukufakwa kweengcango zealuminium neefestile, ukuphuculwa kombane, imibhobho namanzi njl.njl.)

1. INTSHAYELELO

Ulawulo, ulawulo lomngcipheko nokuthotyelwa ziintsika ezintathu ezisebenza kunye ngenjongo yokuqinisekisa ukuba iZiko liyazifezekisa iinjongo zalo. Ukuthobela iipolisi neenkqubo, imithetho nemimiselo yeQumrhu eguqulela kulawulo oluqinileyo nolusebenzayo kuthathwa njengesitshixo kwimpumelelo yeQumrhu. Le ngxelo inika isishwankathelo solawulo olufakwe kwiQumrhu.

IPalamente, iGunya eliLawulayo kunye ne-Akhawunti yequmrhu likarhulumente linoxanduva lolawulo lwenkampani.

2. IIKOMITI ZEEPOTFOLIYO

Ikomiti zePalamente yePhondo ezijongene neWCCC yiKomiti eSisigxina yeMicimbi yeNkcubeko neMidlalo, kunye neeAkhawunti zikaRhulumente (Scopa).

Ikomiti Esisigxina Yokongamela Amapolisa, Ukhuseleko Lwabantu Nemicimbi Yenkcubeko Nemidlalo	
Intlanganiso	Isihloko
31 kweyeDwarha 2023	Ingxoxo ngengxelo yoyyaka ka2022/23 yeDCAS namaQumrhu ayo
29 kweyeNkanga 2023	Ingxoxo ngeVoti 13 yoLungelelwaniso lweWC 2023
13 kweyoKwindla 2024	Ingxoxo ngeVoti 13 yeWC Appropriation 2024

Izigqibo zeSCOPA

Akukho zigqibo zipapashiweyo zeQumrhu.

Iqumrhu belinamathuba alandelayo kunye neKomiti yeeAkhawunti zePhondo:

IKomiti Esisigxina yeeAkhawunti zikaRhulumente	
Intlanganiso	Isihloko
31 kweyeDwarha 2023	Ingxoxo ngeNgxelo yoNyaka ka2022/23 yeSebe leMicimbi yeNkcubeko neMidlalo kunye namaQumrhu ayo, iKomiti yeeLwimi yeNtshona Koloni, iKhomishini yeNkcubeko yeNtshona Koloni kunye neLifa leNtshona Koloni.

3. IGUNYA ELILAWULAYO

Igunya Elilawulayo lenze uxanduva lokongamela ngokubeka esweni inkcazelo yezemali neyokungabi yezezimali ngeli xesha lijongwayo. Ezi ngxelo zilandelayo zithunyelwe ngenjongo yokubeka esweni:

Ingxelo Yendlela Oqhuba Ngayo Kwikota	31 kweyeKhala 2023; 31 kweyeDwarha 2023; 31 kweyoMqungu 2024; 30 kuTshazimpunzi 2024
Ingxelo Yokubeka Iliso Kunyaka	31 kweyeKhala 2023; 31 kweyeDwarha 2023; 31 kweyoMqungu 2024; 30 kuTshazimpuzi 2024

4. IGUNYA LOBALO-MALI

IKhomishini yeNkcubeko yaseNtshona Koloni isebenza ngokwemilinganiselo okanye kwisakhelo soMthetho weKhomishini yeNkcubeko yaseNtshona Koloni kunye neBhunga leNkcubeko, 14 ka1998 ukuqinisekisa ukusebenza kakuhle malunga nokunikezelwa kweenkonzo kubemi baseNtshona Koloni. Iinjongo zeKhomishini yeNkcubeko kukugcina, ukukhuthaza, nokuphuhlisa inkcubeko eNtshona Koloni, ngokwemigaqo-nkqubo emiselwe nguMphathiswa wePhondo.

Ukubaluleka kunye nenjongo yeKhomishini

Ukufezekisa injongo eyasekwa ngazo iKhomishini yeNkcubeko, iKhomishini kufuneka:

- Cinga ngokubhaliswa nokucinywa kwamabhunga enkcubeko.
- Lawula, uphuhlise uze ulondoloze indlu eshukumayo nengashukumiyo.
- Iindawo eziphantsi kweliso layo ngokweCandelo 21(1)(a) okanye (b).
- Yenza eminye imisebenzi njengoko uMphathiswa wePhondo angabela iKhomishini.

IKhomishini yeNkcubeko inokuthi ngokwayo, okanye ngokwesicelo soMphathiswa wePhondo okanye ngokwesicelo sebhunga lenkcubeko okanye amabhunga enze izindululo malunga nendlela injongo zeKhomishini yeNkcubeko ezinokufezekiswa ngayo ngokubhekisele kwezi ndawo zilandelayo:

- Ubugcisa bokubona, bokudlala, kunye noboncwadi.
- Iinzululwazi zendalo nezabantu.
- Iinkalo zenkcubeko nembali
- Ulwazi lwenkcubeko yolutsha kunye nokubandakanyeka.

Indima yeKhomishini imi ngolu hlobo lulandelayo:

IKhomishini yeNkcubeko inokunika uncedo kwizibonelelo zayo ezikhoyo, kwibhunga lenkcubeko okanye kumabhunga njengoko kumiselwe phantsi koMthetho, ngokuthi

- Ukuxhasa iiprojekthi ezinxulumene nenkcubeko, uphando kunye neenkomfa njengamaxesha ngamaxesha ezimiselwe nguMphathiswa wePhondo, kwaye apho ibhunga lenkcubeko okanye ibhunga lifake isicelo.
- Ukukhuthaza nokulungelelanisa unxibelelwano lwenkcubeko yelizwe neyamazwe ngamazwe.
- Ukunikezela ngenkcazelo yokugcina, ukukhuthaza nokuphuhlisa inkcubeko.

Ubume bekomishini

Ukwakhiwa kwebhodi ngamalungu ali-12 njengoko onyulwe ngo-2022 isithuba seminyaka emithathu nguMphathiswa weMicimbi yeNkcubeko neMidlalo.

Igama	Isikhundla (ngokwe-Bhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhoxa	Inkalo yobungcali	Ubulungu beBhodi	Ezinye iikomiti okanye amaqela omsebenzi	Ubulungu beBhodi	Inani lentlango
UArendse MC	Ilungu leWCCC USihlalo wama-Bhunga eNkcubeko	1 Eyo-Mdumba 2022 10 Eyo-Kwindla 2023	Ayikho	John Ramsay High School. Competency in National Firearms Control Act, NQF Level 3.	Umboneleli ngeenkonzelo ovunyweyo kwingxowa-mali yeSizwe yezakhono liSebe lezabasebenzi. UMseki weBhunga leMihlaba neLifa leMveli leNtshona Koloni. USihlalo weBhunga leNkcubeko leNtshona Koloni leKorana neNguni.	Akukho nanye	Akukho nanye	5
UBaard PM	Ilungu leWCCC	1 Eyo-Mdumba 2022	Ayikho	I-BA, Drama Honours (US). IDrama Degree	Ukhuphiswano lweSizwe lokuCula (ATKV). Urekhode iAlbhamu yeVidiyo yoMculo. Ukutyunjwa kwiSAMA Awards. Amabhaso eFNB vita eCabare. Uhemveliso yakhe eCabare.	Akukho nanye	Akukho nanye	6
UDumbrell KE	USihlalo Wezinto Zenkcubeko	1 Eyo-Mdumba 2022 Usweleke ngo-Novemba 2023	Ayikho	UneBA Hons kwiZifundo zaseAfrika I-Post Graduate Diploma kwiZifundo zase-Afrika. I-Bachelor Kwizifundo Zoyilo	Ilungu leBhunga leLifa leMveli leNtshona Koloni ukususela ngo2016 ukuza kuthi ga ngoku. Ufundise izifundo zoNxibelelwano lweNgcali kubafundi abaphezulu abaphumeleleyo. Utitshala wonxibelelwano lweeNjineli. Umcebisi kwiZiko lokuBhala leUCT. Ukususela ngo-1996 ukuhlola indawo yeLifa leMveli equka. Umdla wophando kwimbali yendawo neyentlalo.	Akukho nanye	Ilungu leBhunga leLifa leMveli leNtshona Koloni.	1

Igama	Isikhundla (ngokwe-Bhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla woku-rhoxa	Inkalo yobungcali	Ubulungu beBhodi	Ezinye iikomiti okanye amaqela omsebenzi	Ubulungu beBhodi	Inani lentlalinganiso
UHop JD	Ilungu leWCCC	1 Eyo-Mdumba 2022	Ayikho	Isikolo samabanga aphezulu saseLangeberg.	Uqeqesho oluSisiseko loMkhosi woMzantsi Afrika. Uziqeshile. Uphuhliso lweZakhono zekhoisan Hessequa. UNobhala jikelele weKhoisan United Movement. Ikhosi yemipu ephucukileyo.	Akukho nanye	Akukho nanye	3
UMavume-ngwana SI	USihlalo wama-Bhunga eNkcubeko Ilungu leWCCC	1 Eyo-Mdumba 2022 (Urhoxe njengo-Sihlalo weCC 8 kweyo-Kwindla 2023)	Ayikho	Ubugcisa Bezengqondo Kwezoshishino. Idiploma kuLawulo lweNtengiso	IBhunga lamaGama eJografi loMzantsi Afrika (SAGNC). Ilungu leBhunga: HWC USihlalo: WCPGNC. Umseki kunye noMlawuli: Indalo Heritage NPO	Akukho nanye	ILifa leMveli leNtshona Koloni	6
UMuthien B	Ilungu leWCCC	1 Eyo-Mdumba 2022	Ayikho	IMA eStellenbosch. I-Bachelor Yesayensi Yezoluntu (Hons) eUCT. IBA (UCT).	Umphandi. Umququzeleli. Umbhali. Imbongi. Umququzeleli Wemicimbi. Ubugcisa boncwadi. Abantu (Imbali, Ubugcisa, imbali yenkcubeko, inkcubeko). Imidlalo Yobugcisa, Imizi-mveliso Yenkcubeko. Ukubandakanyeka kuphuhliso lolutsha.	Akukho nanye	Ummeli weNtshona Koloni kwiNAC	5

Igama	Isikhundla (ngokwe-Bhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla woku-rhoxa	Inkalo yobungcali	Ubulungu beBhodi	Ezinye iikomiti okanye amaqela omsebenzi	Ubulungu beBhodi	Inani lentlalinganiso
UMyers MA	Ilungu leWCCC Ushialo Wekomiti Yezinto Zenkcubeko	1 Eyo-Mdumba 2022 23 February 2024	Ayikho	I-Bachelor Yesayensi Yezentlalo Kulawulo Loluntu Nesifundo Sezentlalo Kwezoshishino eUCT ngo1985.	Utyalomali Kwishishini Lenkcubeko Nolonwabo kangangeminyaka engama30. Umculo Omiselweyo. Tshintshanisa i-NPC eyenze utshintsho olumangalisayo, imfundo kwiNtshona Koloni. Ukuthengisa iirekhodi zeNtshona Koloni kwiirekhodi zeBMG ezaba nguSony Music iminyaka eli17. Ubugcisa bokudlala. Ubugcisa boncwadi. Ukubandakanyeka kuphuhliso lolutsha (iindibano zocweyo zasemaphandleni).	Akukho nanye	Akukho nanye	3
UNokwaza LG	UShialo weKomiti yeNkcazo yokuGala USihlalo weWCCC	1 Eyo-Mdumba 2022	Ayikho	IBachelor Kwezobugcisa Idiploma ePhakamileyo kwiMfundo Idiploma Ephucukileyo Yootitshala Babantu Abadala IiHonours kwiBachelor Yolawulo Idigri Yefilosofi Idiploma yePostgraduate kwezomthetho IMaster Kwezobugcisa Isikolo soBunkokheli boLuntu	Ulwazi olubanzi ngeLifa leNkcubeko labantu abangamaNguni. Ukuqonda nzulu iindlela zenkcubeko zabantu baseNguni. Unolwazi lweengcali ezinxulumene nokuqhelaniswa kwezithethe ezingcwele zesiXhosa kunye nonqulo lwesiNtu.	Akukho nanye	Akukho nanye	1
USamie Q	USEkela Sihlalo weWCCC USihlalo Wexeshana weWCCC	1 Eyo-Mdumba 2022 23 kweyo-Mdumba 2023	Ayikho	Isidanga seBachelor Kucwangciso Lwedolophu Nengingqi. Idiploma kaZwelonke ekuCwangciseni iDolophu.	Umcebisi weLifa leMveli oZimeleyo. Uququzelele iinkqubo eziliqela zeLifa leMveli. Unamava kuLawulo. Usebenzele USAHRA. Ukuqulunqwa kwepolisi.	Akukho nanye	Akukho nanye	2

Igama	Isikhundla (ngokwe-Bhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhoxa	Inkalo yobungcali	Ubungcali beBhodi	Ezinye ikomiti okanye amaqela omsebenzi	Ubungcali beBhodi	Inani lentlalaniso
UVan Blerk CI	Ilungu leWCCC USEkela Sihlalo: WCCC	1 Eyo-Mdumba 2022 20 ku-Tshazi-mpunzi 2023	Ayikho	Isatifikethi esiphezulu sikaZwelonke. IYunivesithi yaseLondon, iSatifikethi soDiplomacy yeHlabathi: IdiDiplomacy kwihlabathi langoku. IYunivesithi yaseLondon, iSatifikethi kwiDiplomacy yeHlabathi: IZizwe eziManyeneyo kwiHlabathi. IYunivesithi yaseKapa, iSatifikethi sokuncitshiswa kotshintsho lwemozulu kumazwe asaphuhlayo. Wayeyinkokheli Kwabasebatshe yeDA	Umzobi wokurekhoda (uCharlie Void). I-CEO noMsunguli we-Park-share Technologies. USihlalo weSebe we-Atlantic Seaboard (DA). USihlalo we-Constituency of Good Hope we-DA Youth. UMlawuli oLawulayo we-Turn Around Project PBO	Akukho nanye	Akukho nanye	3
UWinster W	Ilungu leWCCC	1 Eyo-Mdumba 2022	Ayikho	Isatifikethi N4 Ukuziqhelanisa neKhompyutha. Isatifikethi kwiChrysalis Academy.	Umphathi weDispatch. Ingcali yombane eNolitha (Pty) Ltd.	Akukho nanye	Akukho nanye	6
UJama Z	Ilungu leWCCC	13 October 2023	Ayikho	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.	Ubuntu (imbali, ubugcisa, imbali yenkcubeko, inkcubeko). Amashishini enkcubeko (ukhenketho lwenkcubeko, ubugcisa, uyilo njl njl). Iilwimi.	Akukho nanye	Akukho nanye	2

Ukwakhiwa kweKhomishini

Ikomiti

IKomiti	Inani leentlanganiso ezibanjelweyo	Inani lamalungu	Igama lamalungu
IKomishini yeNkcubeko yeNtshona Koloni	4	12	Lungelo Nokwaza (USihlalo) Charl Van Blerk (USEkela-Sihlalo) Zukile Jama Siphiwo Mavumengwana Quahnita Samie Kathy Dumbrell (Usweleke kweyeNkanga 2023) Martin Myers Bernedette Muthien Melvyn Arendse Wayne Winster Petronel Baard Jumath Hop
IKomiti yeNkcazo yokuQalwa kweWCCC	0	3	Lungelo Nokwaza (USihlalo) Siphiwo Mavumengwana Zukile Jama
IKomiti yezinto zeNkcubeko YaseWCCC	0	5	Kathy Dumbrell (USihlalo) Quahnita Samie Martin Meyers Charl Van Blerk Bernedette Muthien
IKomiti yamaBhunga eNkcubeko yeWCCC	2	5	Melvyn Arendse (USihlalo) Siphiwo Mavumengwana (owayesakuba nguSihlalo) Wayne Winster Jumath Hop Petronel Baard

Umvuzo wamalungu eKhomishini

Iphakheji zenzuzo yenkonzo kubaphathi beofisi yeziko elithile elisemthethweni kunye namanye amaziko zichazwa nguMphathiswa wezeMali kwaye zichazwe kwiSetyhula yoNondyebo wePhondo. Umlinganiselo woSihlalo yiR501.00 ngeyure, umlinganiselo woSekela-Sihlalo yiR353.00 ngeyure kwaye umlinganiselo wamalungu yiR307.00 ngeyure.

Ifani	Oonobumba Bokuqala	Umvuzo R`000	*Ezinye izibonelelo R`000	Iyonke 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	Siphiwo	6	2	8
Muthien	Bernedette	6	1	7
Myers	Martin	3	2	5
Nokwaza	Lungelo	8	2	10
Samie	Quahnita	3	0	3

Ifani	Oonobumba Bokuqala	Umvuzo R`000	*Ezinye izibonelelo R`000	Iyonke R`000
Van Blerk	Charl	6	1	7
Winster	Wayne	6	**9	15
Iyonke		54	24	78

* Ezinye izibonelelo zibandakanya ezothutho nendawo yokulala, apho kufanelekileyo.

** Ilungu lihlala eOudtshoorn kwaye belifanele ukwenza ibango leekhilomitha ezihanjweyo ukuya nokubuya kwiintlanganiso.

5. ULAWULO LOMNGCIPHEKO

Ikomishini yeeNkcubeko eNtshona Koloni ithatha inxaxheba kwiKomiti yoLawulo loMngcipheko kunye nokuziphatha (ERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ukunceda Oganyaziselwe Ubalomali ekwenzeni uxanduva lwayo olunxulumene nolawulo lomngcipheko.

Ipolisi Nenqubo Yokulawula Umngcipheko Weshishini

ISebe lamkele iPolisi Yolawulo Lomngcipheko Weshishini ngomhlaweni 12 kuTshazimpuzi 2021 kwiminyaka-mali ka2021/22 - 2024/25. Lo mngcipheko ichaza ifilosofi yolawulo lomngcipheko ize ithathe, kwinqanaba eliphezulu, iindima noxanduva lwabadlali abahlukeneyo. Inika isiseko senqubo yolawulo lomngcipheko eyongezwa ngeenkukacha ezikwisicwangciso.

Isicwangciso soLawulo loMngcipheko woShishino (iERM) nesicwangciso sokuphumeza sichaza indlela iQumrhu loLuntu eliza kuyiphumeza ngayo iPolisi yeERM eyamkelwe ngoGanyaziselwe Ubalomali. Eli qhinga leERM lichazwa yiPolisi Nesicwangciso Sokulawula Umngcipheko Soshishino Lwephondo (PERMPS), ngokukhethekileyo njengoko linento yokwenza namanqanaba okubangela umdla, kunye nePolisi yayo yeERM neprofayile yomngcipheko.

Imbopheleleko ye-ERMECO

I-ERMECO ixela ukuba izithobele iimbopheleleko zayo ezivela kwiCandelo 51 (1) (a)(i) loMthetho woLawulo lweMali kaRhulumente, uMmiselo woNondyebo 3.2.1 kunye neMigaqo yeNkonzo kaRhulumente ka2016, iSahluko 2, iCandelo 1, 2 no-3. I-ERMECO ixele nokuba yamkele iMimiselo Yesalathiso esesikweni efanelekileyo (evunywe nguSihlalo we-ERMECO nge-24 kaMeyi 2022) kwaye ilawula imicimbi yayo ngokuhambelana nale Mimiselo yeSalathiso kwaye ikhuphe zonke iimbopheleleko zayo njengoko ziqukathwe kuyo.

Amalungu e-ERMECO

I-ERMECO iquka iAO kunye namalungu akhethiweyo eqela lolawulo lweSebe leMicimbi yeNkcubeko neMidlalo kwaye likhokelwa liGosa elinoXanduva leSebe leMicimbi yeNkcubeko neMidlalo. Umlawuli : linkonzo zoBugcisa, iNkcubeko kunye neLwimi zimele iqumrhu kwi-ERMECO yeSebe. NgokweMimiselo yayo Yoncomelo, i-ERMECO idibene kangangezihlandlo ezine (ukongamela nokunika ingxelo qho ngekota) ebudeni bonyaka ophononongwayo. Uninzi lweentlanganiso bezikho kuwo onke amalungu okanye ummeli wayo.

Itheyibhile engezantsi ichaza inkcazelo efanelekileyo ngamalungu e-ERMECO:

Ilungu	Indawo	Ubekhona
G Redman	IGosa eliNika iNgxelo (USihlalo)	3
B Rutgers	Umlawuli: ULawulo lweMali (CFO)	4
C van Wyk	Umlawuli oyiNtloko: IMicimbi yeNkcubeko	4
L Bouah	Umlawuli oyiNtloko: IMidlalo noLonwabo	4
S Julie	Umlawuli: INkxaso yeQhinga noLawulo lokuSebenza	4
M Janse van Rensburg	Umlawuli: AmaZiko oLondolozo lweMbali, iiNkonzo zeLifa leMveli namaGama eeNdawo	3
T Mchunu	Umlawuli: uBugcisa, iNkcubeko neeNkonzo zoLwimi	1
C Sani	Umlawuli: INkonzo yeThala leeNcwadi	4
N Dingayo	Umlawuli: INkonzo Yogcino Lwephondo Umlawuli: INkonzo yooVimba bePhondo	4
T Tutu	Umlawuli: wokuKhuthazwa kweMidlalo	3

Ilungu	Indawo	Ubekhona
D Manuel	UMlawuli: woPhuhliso lweMidlalo	3
D Esau	USEkela Mlawuli: ULawulo lwaNgaphakathi (INgcaphphe yoMngcipheko)	3
D Flandorp	USEkela Mlawuli: IYunithi yoBudlelwane beQumrhu (iGosa leeNqobo eziseSikweni)	3

Oku kulandelayo sisalathiso samanye amagosa aye kwiintlanganiso ze-ERMECO zonyaka ophononongwayo:

Igama	Indawo	Ubakhona
L Africa	UNobhala weERMECO	4
J Boulle	INTloko yoLutsha neNkqubo yasemva kweSikolo	4
N Payne	UMlawuli oBambeleyo: ULawulo lweeNkcukacha Zeshishini	1
G Abdullatief	UMlawuli oBambeleyo: IiNkonzo zoBugcisa, uLwimi kunye neNkcubeko	2
C Scheermeyer	UMlawuli oBambeleyo: AmaZiko oLondolozo lweMbali, iiLifa leMveli, neeNkonzo zamaGama eeNdawo	1
N Pietersen	UMlawuli osaBambeleyo,: wokuKhuthazwa kweMidlalo	1
A Haq	UMlawuli: woLawulo loMngcipheko weShishini	4
C Cochran	UMcebisi oyiNtloko woMngcipheko: woLawulo loMngcipheko weShishini	4
K Abelse	ULawulo loMngcipheko weShishini, DoTP	4
V Simpson-Murray	UMlawuli: UPhicotho-zincwadi lwaNgaphakathi	3
P De Villiers	USEkela Mlawuli: , UPhicotho-zincwadi lwaNgaphakathi DoTP	4
M Natesan	USEkela-Mlawuli: USEkela Mlawuli: IiNkonzo zeNkundla zePhondo DoTP	4
A Snyder	USEkela-Mlawuli: Iinkonzo zePhondo zolwaphulo-mthetho, DoTP	3

Imisebenzi ephambili ye-ERMECO

I-AO ngusihlalo we-ERMECO kunye noSekela-Mlawuli: Ulawulo lwaNgaphakathi yiNtshatsheli yoMngcipheko wesebe. Xa isenza umsebenzi wayo, i-ERMECO yenze le misebenzi ilandelayo ebalulekileyo ebudeni bonyaka:

- Iphonononge iQhinga le-ERM nePlani yokuPhumeza ngaphambi kokucetyiswa yiKomiti yoPhicotho eye yavunywa yiAO neAA;
- Imingcipheko ebekwe esweni yaza yahlolwa kwiindidi ezidityanisiweyo kokubangela umdla, yahlolwa yaza yasetyenziswa ngomnqweno ofanelekileyo womngcipheko nokunyamezelana okukhokelwa yi-PERMPS eyamkelwa nguLawulo oluPhezulu lwePhondo;
- Ixlelwe i-AO naluphi na utshintsho olubonakalayo kwiprofayile yomngcipheko;
- Kuqinisekise umngcipheko wobuchule bommi. Oku kubonisa iinzame ekujonganeni nezinto ezinegalelo neempembelelo ezinxulumene ngqo nommi;
- Kufunyenwe kwaze kuthathelwa ingqalelo ubukrelekrele bomngcipheko kunye neengxelo ezixhaphakileyo
- Umngcipheko ochongiweyo ovelayo;
- Imingcipheko ephononongiweyo engaphandle kwenqanaba lokunyamezelana ukuze kubekho amanyathelo / ingqalelo engakumbi;
- Ukujonga ukuphunyezwa koCwangciso loPhumezo loBuqhetseba noThintelo loRhwaphilizo;
- Ukujonga ukuphunyezwa kwePolisii ye-ERM, iSicwangciso-qhinga kunye neSicwangciso soPhumezo;
- Ukuvavanya ukusebenza nokunciphisa izicwangciso zokujongana nezinto, indlela yokuziphatha nomngcipheko lolwaphulo-mthetho lwezoqoqosho;
- Ukongamela ulawulo lokuziphatha kwisebe.

Umngcipheko ophambili oqwalaselweyo nojongene nawo ebudeni bonyaka

Umngcipheko ophambili wenkampani ngu “**Ingeniso yokuqeshisa engonelanga ukubhatala inkcitho yokulungisa izibonelelo**”. Lo mngcipheko ubuphezulu kwiminyaka yemali edlulileyo ngenxa yokwehla koqoqosho okubangelwe ngubhubhane weCovid-19. Ezi ndawo zazisetyenziswa njengeendawo zokuvallelwa

wedwa. Ebudeni bonyaka-mali odlulileyo, umngcipheko uncitshisiwe waba ngongqindilili kuba iimeko zoqoqosho ziye zaphucuka ukususela kulo bhuhane ibe okwangoku kukho ukonyuka kwengeniso ukuze kubhatalwe inkcitho yokulungisa izibonelelo.

Ipolisi Yokusetyenziswa Kwesibonelelo Senkcubeko ikwanemiqathango yezinye iindlela zokuvelisa ingeniso. ISebe leMicimbi yeNkcubeko neMidlalo ligqibe uphononongo olunokwenzeka malunga nokuveliswa kwengeniso ngaphakathi komyalelo weWCCC wokujongana noku.

Ukulawulwa kwemingcipheko

Uvavanyo lomngcipheko luqhutywa ukufumanisa ukusebenza kwesicwangciso solawulo lomngcipheko seSebe kunye nokuchonga imingcipheko emitsha nevelayo ngenxa yotshintsho kwimeko yangaphakathi kunye/okanye yangaphandle. Umngcipheko ngamnye wawuqulunqwa yaye uxoxwa ebudeni bonyaka kwaye waziswa kwiintlanganiso zekota ze-ERMECO. Abaphathi abaphezulu kuye kwafuneka ukuba banike ingxelo ngenkqubela phambili kunye nokuphunyezwa kwezicwangciso zenyathelo ukunciphisa amathuba emingcipheko ebonakalayo kunye/okanye ifuthe ukuba ziyabonakala. I-ERMECO iphinde yabuyisela umngcipheko kwiQumrhu ekufuneka lihlalutywe ngokubanzi kwaye licebise izinto ezongezelelekileyo okanye amanyathelo okulawula umngcipheko. Ulawulo luthatha ubunini bemingcipheko kwaye ludla ngokuxoxa ngemicimbi yomngcipheko kumaqonga ahlukeneyo njengexalenye yenkcubeko yalo kwiinzame zokunyanzelisa imingcipheko ngendlela yokusebenzisana neyokuyila. Ipolisi neQhinga leERM zidluliselwa kuwo onke amagosa minyaka le ukuze onke amanqanaba abasebenzi ahlale esazi izinto eziphuculiweyo nezenziwe njengendlela yokulawula umngcipheko. Iiseshoni zokwazisa ngomngcipheko kunye nomngcipheko oqhelekileyo nazo zaqhutyelwa ukwabelana ngezinto zokulinganisa ukunceda ukulawulwa komngcipheko. Imisebenzi eneenkcukacha kwisicwangciso sokuphumeza ihlala ijongwa kwaye ixelwa ngamaxsha athile, ngendlela efanayo naleyo efunyanwa ngayo iAPP, ukuze kubonwe imingcipheko enokubakho kunye nokuphambuka kwizalathiso kunye nokufezekiswa kweziphumo kunye nokungahambelani nemiyalelo yomthetho nepolisi.

IKomiti Yophicotho Yamaqela Ezentlaloyanikezela ngolawulo oluzimeleyo lwenkqubo yokulawula umngcipheko. IKomiti Yophicotho- yanikwa iingxelo zenkqubela ye-ERM qho ngekota neerejista zomngcipheko ukuze yenze umsebenzi wayo wokongamela ozimeleyo.

Imincipheko ebalulekileyo evelayo kunyaka-mali olandelayo

IQumrhu liyayazi kakuhle inyani yezoqoqosho kunye nokuncipha kwemvulophu yohlahlo-lwabiwo mali xa kuthelekiswa neemfuno zoluntu. Le mincipheko isenokubekwa esweni, ixoxwe ize ilawulwe ngokuqhubekayo.

Ukuqokumbela

Ukuqwalasela imeko-bume yemali, iingcebiso ezenziwe kuphononongo lokwenzeka ziya kunceda kwaye zikhokele ungenelelo lwexesha elizayo kunye neendlela zokuqinisekisa uzinzo lwamaziko.

6. IYUNITHI YOLAWULO LWANGAPHAKATHI

Luxanduva lweGunya le-Akhawunti ukuqhubeka luhlola kwaye luvavanye ulawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo ekhoyo iyasebenza, iyanceda, kwaye icace gca kwaye iyaphuculwa xa kufuneka njalo. Ukufezekisa oku, isicwangciso sokuphucula ulawulo lwezemali ngekota kunye neentlanganiso eziphambili zolawulo ziqhutywa noMphicothi Jikelele, abaphathi benkqubo yeQumrhu likaRhulumente. Le yinkqubo eqhubekayo yokuqinisekisa ukuba IQumrhu Loluntu ligcina iziphumo zophicotho-zincwadi ezicocekileyo.

ISebe lenze iSicwangciso soLawulo lwangaphakathi kunye neSicwangciso, esamkelwe liQumrhu, esichaza isicwangciso esiphakamileyo sokuphunyezwa kolawulo lwangaphakathi kwimisebenzi yalo engundoqo.

7. IIKOMITI ZOPHICOTHO KUNYE NOPHICOTHO LWANGAPHAKATHI

Uphicotho Lwangaphakathi lubonelela ngolawulo ngeenkonzo ezizimeleyo, ezinenjongo kunye neenkonzo zokubonisana ezenzelwe ukongeza ixabiso kunye nokuphucula ngokuqhubekayo ukusebenza kweQumrhu. Kufuneka incede iZiko ukuba liphumeze iinjongo zalo ngokuzisa indlela ecwangcisiweyo, enoluleko yokuvavanya nokuphucula ukusebenza kweenkqubo zoLawulo, zoLawulo loMngcipheko kunye nokulawula.

Le misebenzi iphambili ilandelayo yenziwa kule nkalo:

- Ukuvavanya nokwenza iingcebiso ezifanelekileyo zokuphucula iinkqubo zolawulo ekufezekiseni iinjongo zesebe;

- Ukuhlola ukwanela nokusebenza kakuhle nokuba negalelo ekuphuculeni inkqubo yokulawula umngcipheko;
- Nceda iGunya leAkhawunti ekugcineni ulawulo olusebenzayo noluncedayo ngokuvavanya ezo zilawuli ukuze ubone ukuba zisebenza kakuhle okanye ziyanceda, nangokuphuhlisa amacebiso okuphucula.

Umsebenzi Wophicotho Lwangaphakathi ogqityiweyo ebudeni bonyaka ophononongwayo kwiSebe nakwiNkampani Yoluntu uquke izinto ezine eziqinisekisiweyo, into enye enento yokwenza nophicotho nezinto ezintandathu ezilandelwayo. Iinkcukacha zale misebenzi ziqukiwe kwingxelo yeKomiti Yophicotho.

IKomiti Yophicotho isekwe njengequmrhu elongameleyo, elongamela ngokuzimeleyo ulawulo, ulawulo lomngcipheko kunye neenkqubo zolawulo kwiQumrhu, eziquka ukongamela nokuhlola oku kulandelayo:

- Umsebenzi Wophicotho Lwangaphakathi;
- Umsebenzi woPhicotho lwangaphandle (uMphicothi Jikelele waseMzantsi Afrika - AGSA);
- Ukubalwa kweeNkcukacha zeSebe kunye nokunika ingxelo;
- Iipolisi zeAkhawunti yeSebe;
- Ingxelo yolawulo nophicotho lweAGSA;
- ISebe lokuBeka iliso kunyaka;
- Ulawulo lomngcipheko weSebe;
- Ulawulo lwangaphakathi;
- Iinjongo ezimisilwe kwangaphambili;
- Ukuziphatha, ubuqhetseba kunye norhwaphilizo

Le theyibhile ingezantsi ichaza inkcazelo efanelekileyo ngamalungu eKomiti Yophicotho:

Igama	Iimfanelo	Ngaphakathi okanye ngaphandle	Ukuba ngaphakathi, isikhundla kwiSebe	Umhla ochongiweyo	Umhla Wokurhoxa	Inani Le-entlanganiso ezizinyasiweyo
UPieter Strauss (USihlalo)	I-BCom Kwezezibalo; Ii-Honours zeBCompts; CA (SA)	Ngaphandle	Ayikho	1 kweyo-Mqungu 2022 (ixesha lesi-2)	Ayikho	7
UMnu Ebrahim Abrahams	IiHonours ze-BCom Kwezezibalo	Ngaphandle	Ayikho	1 kweyo-Mqungu 2022 (ixesha lesi-2)	Ayikho	7
UNks Annelise Cilliers	IiHonours zeBCompt; CA (SA)	Ngaphandle	Ayikho	1 kweyo-Mqungu 2022 (ixesha lesi-2)	Ayikho	7
UNks Fayruz Mohamed	IiHonours zeBCompt; CA (SA)	Ngaphandle	Ayikho	1 kweyo-Mqungu 2022 (ixesha eli-1)	Ayikho	6

Nge-1 kaNovemba 2023, iKhabhinethi yavuma ukulungiswa ngokutsha kweeKomiti zoPhicotho lukaRhulumente weNtshona Koloni ukuze zihambelane nezinto eziphambili kwi-WCG. Oku kwanciphisa inani leeKomiti zoPhicotho ukusuka kwezi-6 ukuya kwezi-3 kwaza kwakhokelela ekubeni iKomiti yoPhicotho yeKlasta Yentlalo-ntle yongamele lisebe ukususela nge-1 ka-Apreli 2024.

8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

Le nkampani ineenkqubo, iipolisi neenkqubo ezikhoyo ukuze iqinisekise ukuba iyayithobela imithetho nemigaqo.

9. UBUQHETSEBA NORHWAPHILIZO

Ubuqhetseba norhwaphilizo zimela umngcipheko omkhulu kwiiasethi zeQumrhu kwaye zinokuchaphazela kakubi ukusebenza kakuhle kweenkonzo negama leQumrhu.

I-WCG yamkela iSicwangciso Sokulwa Ubuqhetseba Nerhwaphilizo esiqinisekisa indlela iPhondo elingabunyamezeli ngayo ubuqhetseba, ubusela norhwaphilizo. Ngokuhambelana neli qhinga lqumrhu

lizibophelele ekunganyamezelini nantoni na eyonakeleyo, enobuqhetseba okanye nayiphi na eminye imisebenzi yolwaphulo-mthetho, nokuba yeyangaphakathi okanye yangaphandle, kwaye likhangela ngamandla lize litshutshise ngazo zonke iindlela zomthetho ezikhoyo, nawaphi na amaqela athatha inxaxheba kwizenzo ezinjalo okanye azama ukwenza njalo.

IQumrhu linesiCwangciso soThintelo lobuNkohliso kunye noThintelo loRhwapphilizo oluvunyiweyo nesiCwangciso soPhumezo esihambelana nesiCwangciso soThintelo.

Amajelo ahlukeneyo okuxela izityholo zobuqhetseba, ubusela kunye norhwaphilizo akhona kwaye ezi zichazwe ngokweenkcukacha kwiSicwangciso sePhondo Sokulwa Ubuqhetseba kunye noRhwapphilizo, iPolisi ye-WCG Yokuvuthela impempe neSicwangciso seSebe Sobuqhetseba noThintelo loRhwapphilizo. Isityholo ngasinye esifunyenwe yiProvincial Forensic Services Unit (PFS) sirekhodwa kwiNkqubo yoLawulo lweMeko esetyenziswa njengesixhobo solawulo sokunika ingxelo ngenkqubela phambili eyenziweyo kwiimeko ezinxulumene neSebe kunye nokuvelisa izibalo zeWCG kunye neQumrhu.

Abaqeshwa nabasebenzi abavuthela impempe ngezikrokro zobuqhetseba, urhwaphilizo nobusela bayakhuselwa ukuba ukuvezwa kukuchazwa okukhuselweyo (okt kuhlangebezana neemfuno zoMthetho Wokuchaza okuKhuselweyo, No. 26 ka2000 umz. ukuba ukuvchazwa kwenziwa ngokholo olulungileyo). Ipolisi Yokuvuthela impempe ye-WCG inika izikhokelo kubaqeshwa nabasebenzi ngendlela yokuphakamisa inkxalabo ngolawulo olufanelekileyo, abantu abathile abakhethiweyo kwi-WCG okanye kumaziko angaphandle, apho banezizathu ezifanelekileyo zokukholelwa ukuba ulwaphulo-mthetho okanye izinto ezingafanelekanga zenziwe okanye ziyenziwa kwi-WCG. Ithuba lokuzifihla ukuba ungubani linikwa nawuphi na umntu ongathanda ukuxela izenzo zobuqhetseba, ubusela norhwaphilizo kwaye, ukuba bakwenza oko buqu, izazisi zabo zigcinwa ziyimfihlo ngumntu abaxela kuye.

Ukuba, emva kophando, ubuqhetseba, ubusela okanye urhwaphilizo luqinisekisiwe, umsebenzi othathe inxaxheba kwizenzo ezinjalo ufanele aye kululeko. Ummeli we-WCG oqalisa iinkqubo zoluleko kufuneka acebise ukugxothwa komqeshwa ochaphazelekayo. Apho kufunyanwa ubungqinaobaneleyo bokuziphatha bolwaphulo-mthetho, umcimbi wolwaphulo-mthetho uxelwa kwiiNkonzo zamaPolisa aseMzantsi Afrika.

10. UKUNCIPHISA UKUBA NOMDLA KWIZINTO EZINGQUBANAYO

Ukuqinisekisa ukuba akukho ngqzulwano lomdla kumalungu ekomishini, onke amalungu asayina ifom yesibhengezo somdla ngaphambi kwayo nayiphi na intlanganiso. Ukuba kukho ungqzulwano lomdla kwilungu, kufuneka lirhoxe kule nkqubo.

11. INDLELA YOKUZIPHATHA

Amalungu anikwa ikhowudi yokuziphatha ekhokela ukuziphatha okungumzekelo.

12. IMPILO, UKHUSELEKO NEMIBA YOKUSINGQONGILEYO

Ilishoni zezeMpilo noKhuseleko zaseMsebenzini ziqhutywa minyaka le kwizibonelelo ngokunxibelelana neSebe loKongamela amaPolisa noKhuseleko loLuntu.

13. UNOBHALA WENKAMPANI/WEBHODI (ukuba ukhona)

Ayikho

14. IMBOPHELELEKO YOLUNTU

Ayikho

15. INGXELO YEKOMITI YOPHICOTHO

Siyavuya ukubonisa ingxelo yethu yonyakamali ophele nge-31 kaMatshi 2024.

Imbopheleleko Yekomiti Ephicotha lincwadi

IKomiti Yophicotho ixela ukuba ithobele imbopheleleko yayo evela kwiCandelo 38 (1) (a) (ii) loMthetho Wolawulo Lwezimali Zoluntu noMmiselo Wonondyebo 3.1. IKomiti Yophicotho ikwaxela ukuba yamkele imimiselo efanelekileyo esesikweni njengeTshatha yayo yeKomiti Yophicotho, ilawula imicimbi yayo ngokuhambelana nale tshatha kwaye iye yaziphumeza zonke iimbopheleleko zayo njengoko ziqulathwe kuyo.

Ukusebenza Kolawulo Lwangaphakathi

Iqumrhu kufuneka liphuhlise lize ligcine iinkqubo zolawulo lwangaphakathi eziza kuphucula amathuba okufikelela kwiiinjongo zalo, ukulungelelanisa utshintsho kwindawo elisebenza kuyo nokukhuthaza ukusebenza kakuhle kwemisebenzi, ixhase ingxelo ethembekileyo nokuthobela imithetho nemigaqo. I-WCG yamkela iSikhokelo seSiqinisekiso esiDibeneyo esichonga size sidibanise ababoneleli beSiqinisekiso. Inqanaba lokuqala lokuqinisekisa luqinisekiso lolawulo, olufuna ulawulo olulandelelanayo ukugcina ulawulo lwangaphakathi olusebenzayo nokwenza ezo nkqubo imihla ngemihla ngolawulo lokongamela nokuthatha amanyathelo okulungisa apho kufuneka khona. Inqanaba lesibini lokuqinisekiswa kukuqinisekiswa kwangaphakathi okubonelelwa yimisebenzi eyahlukileyo kulawulo lomgca ngqo, ophathiswe ukuvavanya ukuthotyelwa kweepolisi, iinkqubo, imimiselo, imigangatho nezikhokelo. Umgangatho wesithathu wesiqinisekiso ngababoneleli besiqinisekiso abazimeleyo abakhokelwa yimigangatho yobungcali efuna awona manqanaba aphezulu okuzimela.

Isicwangciso Sokuqinisekisa Esidibeneyo esisekelwe kumngcipheko senzelwe iNkampani, esiququzelelwa Luphicotho Lwangaphakathi, elukwangumboneleli ozimeleyo wokuqinisekisa. Uphicotho Lwangaphakathi lunika iKomiti YoPhicotho Nolawulo isiqinisekiso esifanelekileyo sokuba ulawulo lwangaphakathi lwanele kwaye luyasebenza. Oku kufezekiswa sisicwangciso sophicotho sangaphakathi esivunyiweyo esisekelwe kumngcipheko, Uphicotho Lwangaphakathi oluhlola ukwanela kolawulo olunciphisa imingcipheko neKomiti Yophicotho ekujongeni ukwenziwa kwamanyathelo okulungisa.

Ezi zinto zilandelayo zophicotho zamkelwe yiKomiti Yophicotho yaza yagqitywa Luphicotho Lwangaphakathi ebudeni bonyaka ekuhlolwa ngawo:

- Ukulawulwa Kwamaqumrhu Oluntu
- Ukuthatha inxaxheba ngobuninzi; Ithuba kunye nokufikelela; Inkqubo yophuhliso nokukhula (Inkqubo yeMOD)
- Iinkonzo Zamathala Eencwadi
- Imali Ebhatalwayo - Imibutho Yenkcubeko
- Ukubeka iliso kwiSebe leNtsebenzo ye-IT (Uphicotho olunqamlezileyo)

Iindawo zokuphucula, njengoko ziphawulwe Luphicotho Lwangaphakathi ngexesha lokuqhuba umsebenzi wabo, zivunyelwe Ngabaphathi. IKomiti Yophicotho ijonga ukwenziwa kwezinto ekuvunyelwene ngazo qho ngekota. .

Ulawulo lonyaka neNgxelo yenyanga/yekota

IKomiti Yophicotho yanelisekile yikhontenti nomgangatho weengxelo zolawulo zonyaka ngamnye zonyaka neengxelo zentsebenzo ezikhutshwe ebudeni bonyaka ohlolwayo Ngegosa Lokulawula lweQumrhu ngokweMigaqo kaZwelonke kaNondyebo neCandelo loMthetho weNgeniso.

Ukuhlolwa Kweengxelo Zemali

IKomiti Ephicothayo iye:

- Yahlola yaza yaxoxa ngeNgxelo zeMali zoNyaka eziPhicothiweyo eziza kuqukwa kwiNgxelo yoNyaka;
- Yahlola iNgxelo yoLawulo yeAGSA nempendulo yabaphathi kuyo;
- Yahlola utshintsho kwiipolisi zengxelo nezinto ezenziwayo njengoko kuxeliwe kwiiNgxelo zeMali Zonyaka
- Yahlola uhlehlengiso lwemathiriyeli oluvela kuphicotho lweZiko.

Ukuthotyelwa

IKomiti Yophicotho iye yahlola iinkqubo zeQumrhu ukuze lithobebe amalungiselelo omthetho nemimiselo..

Inkcazelo Yendlela Ekuqhutywe Ngayo

IKomiti Yophicotho ihlolise inkcazelo yeenjongo ezimiselwe kwangaphambili njengoko kuchaziwe kwiNgxelo Yonyaka.

Ingxelo yoMphicothi Jikelele

IKomiti Yophicotho iye yahlola qho ngekota isicwangciso sokuphunyezwa kweNkampani seengxaki zophicotho eziye zaphakanyiswa kunyaka odlulileyo. Sidibene neAGSA ukuqinisekisa ukuba azikho iingxaki ezingalungiswanga ezivela kuphicotho lomthetho. Amanyathelo okulungisa iziphumo ezineenkukacha eziphakanyiswe yi-AGSA abekwa esweni yiKomiti Yophicotho qho ngekota.

IKomiti Yophicotho iyavumelana ize yamkele uluvo lwe-AGSA ngeeNgxelo zeMali Zonyaka ize icebise ukuba ezi Ngxelo Zophicotho zamkelwe zize zifundwe kunye nengxelo yazo.

UPieter Strauss

USihlalo weKomiti yoPhicothoncwadi yeKlasta yezeMpilo

Umhla: 8 eyeThupha 2024

16. INKCAZELO YENTSEBENZO YOKUTHOBELA IBBBEE

Le theyibhile ilandelayo igqityiwe ngokuhambelana nokuthotyelwa kweemfuno zeBBBEE zoMthetho weBBBEE ka-2013 nanjengoko kumiselwe liSebe Lezorhwebo, Ushishino Nokhuphiswano.

Ngaba iSebe /iQumrhu likaRhulumente lisebenzise nayiphi na iKhowudi efanelekileyo yokuSebenza okuLungileyo (amaNqanaba eSatifikethi se-B-BBEE 1 - 8) ngokubhekisele koku kulandelayo:

Ikhrayitheyiya	Impe-ndulo	Ingxoxo (<i>quka ingxoxo ngempendulo yakho uze ubonise ukuba ngawaphi amanyathelo athathiweyo ukuthobela</i>)
Ukumisela imilinganiselo yokufanelekela ukukhutshwa kweelayisensi, iimvume, okanye ezinye iimvume ngomsebenzi wezoqoqosho ngokwawo nawuphi na umthetho?	Hayi	Iqumrhu alinikezeli ngeelayisensi, iimvume, okanye ezinye iimvume ngomsebenzi wezoqoqosho ngokwawo nawuphi na umthetho.
Ukuphuhlisa nokuphumeza ipolisi yokuthengwa kwezinto okhethwayo?	Ewe	Umgaqo-nkqubo we-SCM weQumrhu wenza amalungiselelo okuphunyezwa kokuthengwa kwezinto ezikhethiweyo.
Ukumisela imilinganiselo yokufanelekela ukuthengiswa kwamashishini karhulumente?	Hayi	Iqumrhu alibandakanyeki ekuthengiseni amashishini karhulumente.
Ukuphuhlisa imilinganiselo yokusebenzisana necandelo labucala?	Hayi	Iqumrhu alithathi nxaxheba ekusebenzisaneni necandelo labucala.
Ukumisela imilinganiselo yokunikezelwa kwezikhuthazo, izibonelelo kunye nezicwangciso zotyalo-mali ukuze kuxhaswe i-Broad Based Black Economic Empowerment?	Hayi	Iqumrhu alibandakanyeki ekunikezelweni kwezikhuthazo, izibonelelo nezicwangciso zotyalo-mali ukuze kuxhaswe i-Broad Based Black Economic Empowerment.

ICANDELO D: ULAWULO LWABASEBENZI

1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo kwaye iinkcukacha ezifanelekileyo zirekhodwa kwiNgxelo yoNyaka yeDCAS.

2. IINKCUKACHA-MANANI ZOLAWULO LWABASEBENZI

Iqumrhu likarhulumente kufuneka libonelele ngolwazi oluphambili olulandelayo malunga nemithombo yabasebenzi. Zonke iimali kufuneka zivumelane nemali echazwe kwiingxelo zemali zonyaka. Xa kuqwalaselwe ukuba kufanelekile kubonelela ngezizathu zokwahluka.

1. INKCITHO ENGAQHELEKANGA, ENGENASIQHAMO KUNYE NENKUNKUMA KUNYE NELAHLEKO YEZINTO EZIPHATHEKAYO

1.1 Inkcitho engaqhelekanga

a) Uxolelwaniso lwenkcitho engaqhelekanga

Ingcaciso	2023/24	2022/23
	R'000	R'000
Ibhalansi yokuvula	-	-
Utshintsho kwimali eshiyekileyo yokuvula	-	-
Ukuvula ibhalansi njengoko kubonisiwe kwakhona	-	-
Faka: Inkcitho engaqhelekanga iqinisekisiwe	-	-
Ngaphantsi: Inkcitho engaqhelekanga ivumelekile	-	-
Ngaphantsi: Inkcitho engaqhelekanga ayivunyelwanga yaza yasuswa	-	-
Ngaphantsi: Inkcitho engaqhelekanga inokubuyiswa ¹	-	-
Ngaphantsi: Inkcitho engaqhelekanga ayinakubuyiswa ize icinywe	-	-
Imali eshiyekileyo yokuvala	0	0

Amanqaku okudibanisa

Ingcaciso	2023/24	2022/23 ²
	R'000	R'000
Inkcitho engaqhelekanga ibisahlolwa	-	-
Inkcitho engaqhelekanga enxulumene nonyaka odlulileyo nechongiweyo kunyaka okhoyo	-	-
Inkcitho engaqhelekanga kulo nyaka ukhoyo	-	-
Iyonke	0	0

b) Iinkcukacha zenkcitho engaqhelekanga (phantsi kovavanyo, ukuzimisela, nophando)

Ingcaciso ²	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga ibisahlolwa	-	-
Inkcitho engaqhelekanga phantsi kwesigqibo	-	-
Inkcitho engaqhelekanga ephantsi kophando	-	-
Iyonke³	0	0

¹ Dlulisela kwizinto ezifumanekayo

² Rekhoda imali ngonyaka eyenziwe ngawo

³ Hlanganisa izinto ezifanayo

c) linkcukacha zenkcitho engaqhelekanga evunyelweyo

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga ivumelekile	-	-
Iyonke	0	0

d) linkcukacha zenkcitho engaqhelekanga esusiweyo - (ayivunyelwanga)

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga ayivunyelwanga yaza yasuswa	-	-
Iyonke	0	0

e) linkcukacha zenkcitho engaqhelekanga ezinokufunyanwa kwakhona

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga inokubuyiswa	-	-
Iyonke	0	0

f) linkcukacha zenkcitho yangoku neyonyaka odlulileyo engaqhelekanga icinyiwe (ayinakubuyiswa)

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga icinyiwe	-	-
Iyonke	0	0

Ukuchazwa okongezelekileyo okunxulumene namalungiselelo aPhakathi kwamaZiko

g) linkcukacha zeemeko zokungathobeli apho iziko libandakanyeka kulungelelwaniso lwamaziko (apho iziko elinjalo lingenalo uxanduva lokungathobeli)

Ingcaciso
Akusebenzi

h) linkcukacha zenkcitho engaqhelekanga apho iziko libandakanyeka kulungelelwaniso lwamaziko (apho iziko elinjalo linoxanduva lokungathobeli)⁴

Ingcaciso	2023/24 ⁵	2022/23
	R'000	R'000
Akusebenzi		
Iyonke		

i) linkcukacha zamanyathelo oluleko okanye olwaphulo-mthetho athathwe ngenxa yenkcitho engaqhelekanga

Amanyathelo oluleko athatyathiweyo
Akusebenzi

4 Jonga kumhlathi 3.12, 3.13 no-3.14 weSihlomelo A (Isikhokelo sokuThotyelwa kwe-PFMA kunye neNgxelo) kuMyalelo kaNondyabo weSizwe onguNombolo 4 ka-2022/2023

5 Imali yenkcitho engaqhelekanga enxulumene nonyaka okhoyo kufuneka ichazwe kwiingxelo zemali zonyaka

1.2. Inkcitho engenasiqhamo neyenkunkuma

a) Uxolelwaniso lwenkcitho engenasiqhamo kunye nenkunkuma

Ingcaciso	2023/24	2022/23
	R'000	R'000
Ibhalansi yokuvula	-	-
Utshintsho kwimali eshiyekileyo yokuvula	-	-
Ukuvula ibhalansi njengoko kubonisiwe kwakhona	-	-
Faka: Inkcitho engenasiqhamo neyenkunkuma iqinisekisiwe	-	-
Ngaphantsi: Inkcitho engenasiqhamo nengachithiyo inokubuyiswa	-	-
Ngaphantsi: Inkcitho engenasiqhamo neyenkunkuma ayinakubuyiswa ize icinywe	-	-
Imali eshiyekileyo yokuvala	0	0

Amanqaku okudibanisa

Ingcaciso	2023/24	2022/23 ⁷
	R'000	R'000
Inkcitho engenasiqhamo neyenkunkuma ebihlolwa	-	-
Inkcitho engenasiqhamo neyenkunkuma enxulumene nonyaka odlulileyo nechongiweyo kulo nyaka ukhoyo	-	-
Inkcitho engenasiqhamo neyenkunkuma kulo nyaka ukhoyo	-	-
Iyonke	0	0

b) Iinkcukacha zenkcitho engenasiqhamo kunye nenkunkuma (phantsi kovavanyo, ukuzimisela, kunye nophando)

Ingcaciso ⁸	2023/24	2022/23
	R'000	R'000
Inkcitho engenasiqhamo neyenkunkuma ebihlolwa	-	-
Inkcitho engenasiqhamo neyenkunkuma phantsi kwesigqibo	-	-
Inkcitho engenasiqhamo neyenkunkuma iyaphandwa	-	-
Iyonke⁴	0	0

c) Iinkcukacha zenkcitho engenasiqhamo neyenkunkuma enokubuyiswa

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engenasiqhamo nengachithiyo inokubuyiswa	-	-
Iyonke	0	0

⁶ Dlulisela kwizinto ezifumanekayo

⁷ Rekhoda imali ngonyaka eyenziwe ngawo

⁸ Hlanganisa izinto ezifanayo

d) linkcukacha zenkcitho engenasiqhamo neyenkunkuma ayinakubuyiswa ize icinywe

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engenazithelo nengachithiyo icinyiwe	-	-
Iyonke	0	0

e) linkcukacha zamanyathelo oluleko okanye olwaphulo-mthetho athathwe ngenxa yenkcitho engenasiqhamo nengachithiyo

Amanyathelo oluleko athatyathiweyo
Akusebenzi

1.3. Ukuchazwa okongezelelekileyo okunxulumene nelahleko yezinto ngokweCandelo 55(2) (b)(i) &(iii)⁹

a) linkcukacha zelahleko yangoku neyonyaka odlulileyo ngenxa yokuziphatha kolwaphulo-mthetho

Ukulahleka kwezinto ezibonakalayo ngenxa yokuziphatha kolwaphulo	2023/24	2022/23
	R'000	R'000
Ubusela	-	-
Enye into elahlekileyo	-	-
Ngaphantsi: Inokufunyanwa	-	-
Ngaphantsi: Ayinakufunyanwa kwaye ayibhalwanga	-	-
Iyonke	0	0

b) linkcukacha zezinye izinto ezilahlekileyo

Uhlobo lokunye ukulahleka kwezinto eziphathekayo	2023/24	2022/23
	R'000	R'000
<i>(Iqela leendidi eziphambili, kodwa dwelisa izinto eziphathekayo)</i>	-	-
Iyonke	0	0

c) Enye into elahlekileyo efumanekayo

Ingcaciso	2023/24	2022/23
	R'000	R'000
<i>(Iqela leendidi eziphambili, kodwa dwelisa izinto eziphathekayo)</i>	-	-
Iyonke	0	0

d) Enye into elahlekileyo ayinakufunyanwa kwaye ibhalwe phantsi

Uhlobo lwelahleko	2023/24	2022/23
	R'000	R'000
<i>(Iqela leendidi eziphambili, kodwa dwelisa izinto eziphathekayo)</i>	-	-
Iyonke	0	0

⁹ Inkcazelo enxulumene nelahleko yezinto eziphathekayo kufuneka ichazwe nakwiingxelo zemali zonyaka

2. EMVA KWEXESHA KUNYE/OKANYE UKUNGABHATALI KWABATHENGISI

Ingcaciso	Inani lee- invoyisi	Ixabiso Elihlangani- siweyo
		R'000
li-invoyisi ezisebenzayo ezifunyenweyo	284	2 689
li-invoyisi zihlawulwa zingekapheli iintsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo	284	2 689
li-invoyisi ezibhatalwa emva kweentsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo	N/A	-
li-invoyisi ezindala kuneentsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo (ezingabhatalwanga kwaye ngaphandle kwesikhalazo)	N/A	-
li-invoyisi ezindala kuneentsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo (ezingabhatalwanga nezikhalazo)	N/A	-

3. ULAWULO LWAMAKHONKCO OKUBONELELA

3.1. Ukuthengwa ngezinye iindlela

Inkcazelo ngeprojekthi	Igama lomthengisi	Iindidi zokuthengwa ngezinye iindlela	Inombolo yesivume-lwano	Ixabiso lekhontrakthi R'000
Ukuhlaziywa Kwelayisensi Ye-Caseware	*Adapt IT (Pty)	Ibhidi Elinganiselweyo	POA43221	R 28
Iyonke				R 28

* Umboneleli nguye kuphela umboneleli wesoftware yeCaseware esetyenziselwa ukuqulunqwa kweeNgxelo zeMali zoNyaka

3.2. Ukwahluka nokwandiswa kwekhontrakthi

Inkcazelo ngeprojekthi	Igama lomthengisi	Uhlobo lokutshintshwa kwe-khontrakthi (Ukwandiswa okanye ukwahluka)	Inombolo yesivume-lwano	Ixabiso lesivumelwano sokuqala R'000	Ixabiso lokwandiswa kwekhontrakthi yangaphambili okanye ukwahluka (ukuba kuyasebenza) R'000	Ixabiso lokwandiswa kwe-khontrakthi okanye ukuguquguka kwangoku R'000
linkonzo Zokhuseleko BD	UPrinceton SS	Ukwandisa	1. POA42837	R17	R5	R44
linkonzo Zokhuseleko GD	UPrinceton SS	Ukwandisa	2. POA42838	R17	R5	R43
linkonzo Zokhuseleko MBCC	UPrinceton SS	Ukwandisa	3. POA42841	R17	R5	R35
linkonzo Zokhuseleko MBOS	UPrinceton SS	Ukwandisa	4. POA42840	R17	R5	R35
linkonzo Zokhuseleko OJ	UPrinceton SS	Ukwandisa	5. POA42839	R17	R5	R35
Iyonke						R192

ICANDELO F: INKCAZELO YEZEMALI

INGXELO YOMPHICOTHI WANGAPHANDLE

X

ICANDELO F: INKCAZELO YEZEMALI

Ingxelo yomphicothi-jikelele kwiPalamente yePhondo leNtshona Koloni kwiKomiti Yenkcubeko zeNtshona Koloni

Ingxelo ngeengxelo zemali

1. Ndizihlolile iingxelo zemali zeKomiti yeeNkcubeko yaseNtshona Koloni ezichazwe kwiphepha 47 ukuya kwelama69 equka ingxelo yemeko yezemali ngowama31 kweyoKwindla 2024, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwiiasethi, ingxelo yokuhamba kwemali nengxelo yokuthelekisa ibhajethi nemali eyiyo yonyaka ophelileyo, kunye namanqaku kwiingxelo zemali, kubandakanya isishwankathelo seepolisi ezibalulekileyo zokubala imali..

Isiphelo

2. Ngokusekelwe kuhlolo lwam, akukho nto ifikileyo kum ebangela ukuba ndikholelwe ukuba iingxelo zemali azichazi kakuhle, kuzo zonke izinto, imeko yezemali yeKomiti yeNkcubeko yaseNtshona Koloni ukususela ngomhla wama31 kweyoKwindla 2024 nokusebenza kwayo kwezemali kunye nokuhamba kwemali kulo nyaka emva koko yaphela ngokuhambelana neMigangatho yokuSebenza ngokuBala ngokuBanzi (GRAP) kunye neemfuno zoMthetho woLawulo lweMali kaRhulumente 1 ka1999 (PFMA).

Uxanduva lwegunya lokubala iingxelo zemali

3. Igunya logunyanzisiweyo olawulayo lokulungiselela nokubonisa ngokufanelekileyo iingxelo zemali ngokuhambelana neGRAP kunye nePFMA kunye nolawulo lwangaphakathi njengoko igunya lezebalu ligqiba ukuba luyimfuneko ukuze kulungiswe iingxelo zemali ezingenayo ingxelo ephosakeleyo, nokuba kungenxa yobuqhetseba okanye impazamo.
4. Ekulungiseleleni iingxelo zemali, igunya elilawulayo linoxanduva lokuvavanya ukukwazi kwequmrhu ukuqhubeka njengenkxalabo eqhubekayo; ukuchaza, njengoko kusebenzayo, imicimbi enento yokwenza nokuxhalabisa; nokusebenzisa isiseko senkxalabo eqhubekayo yolawulo ngaphandle kokuba isakhiwo esifanelekileyo solawulo sifuna ukutshabalalisa iqumrhu okanye ukuyeka ukusebenza, okanye ayinayo enye indlela ngaphandle kokwenza njalo.

Uxanduva lomphicothi jikelele lokuhlola iingxelo zemali

5. Uxanduva lwam kukubonisa isigqibo ngeengxelo zemali ezihamba nazo. Ndenze uhlolo lwam ngokuhambelana neInternational Standard on Review Engagements (ISRE) 2400 (Ehlaziyiweyo), Ukubandakanya ukuhlola iingxelo zemali zemali. Umgangatho ufuna ukuba ndigqibe ekubeni nayiphi na into efikileyo kum ebangela ukuba ndikholelwe ukuba iingxelo zezemali, zithathwe zizonke, azilungiselelwanga kuzo zonke izinto eziphathekayo ngokuhambelana nesikhokelo sengxelo yezemali esisebenzayo. Lo mgangatho ufuna ukuba ndihambisane neemfuno zokuziphatha ezifanelekileyo.
6. Ukuhlolwa kweengxelo zemali ngokuhambiselana ne-ISRE 2400 (Ehlaziyiweyo) kukuzibophelela okuqinisekisiweyo okulinganiselweyo. Ndinyanzelekile ukuba ndenze iinkqubo, ikakhulu ezibandakanya ukwenza imibuzo yolawulo kunye nabanye abaphicothi, njengoko kufanelekile, kunye nokusebenzisa iinkqubo zohlalutyo, kunye nokuvavanya ubungqina obufunyenweyo.
7. Iinkqubo ezenziweyo xa bekuhlolwa zincinci kakhulu kunezo zenziwe kuphicotho olwenziwe ngokuhambiselana Nemigangatho Yophicotho Yamazwe Ngamazwe. Ngoko ke, andichazi uluvo lophicotho ngezi ngxelo zemali.

Ingxelo yengxelo yonyaka yentsebenzo

8. Ngokuhambelana noMthetho woPhicotho lukaRhulumente wama-25 ka-2004 (PAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yawo, kufuneka ndiphicothe ndize ndinike ingxelo malunga nokusebenziseka nokuthembeka kwengcaciso yokusebenza exeliweyo ngokuchasene neenjongo ezimiselwe kwangaphambili kwizalathiso zokusebenza ezikhethiweyo ezichazwe kwingxelo yokusebenza yonyaka. Igunya lobalo-mali linoxanduva lokulungiselela ingxelo yonyaka yentsebenzo.
9. Ndikhethe ezi zikhombisi zentsebenzo zilandelayo ezinxulumene nenkqubo: ikomiti yenkcubeko yaseNtshona

INGXELO YOMPHICOTHI WANGAPHANDLE

Koloni eboniswe kwingxelo yonyaka yentsebenzo yonyaka ophela nge-31 Matshi 2024. Ndikhethe ezo zikhombisi zilinganisa indlela iqumrhu eliqhuba ngayo kwimisebenzi yalo ephambili egunyazisiweyo nezingumdlala omkhulu kwilizwe, ekuhlaleni okanye eluntwini.

- Inani lamabhunga enkubeko abhalisiweyo axhaswa Ngokudluliselwa kwemali
 - Inani leendawo eziphuculiweyo neziciniweyo ukuze kuqinisekise ukufaneleka nokhuseleko lwabasebenzisi
 - Inani labantu abasebenzisa amaziko enkubeko
10. Ndihlolisise inkazelo yentsebenzo exeliweyo lwezikhombisi zentsebenzo ezikhethiweyo ngokuchasene nemilinganiselo ephuhlise kwisikhokelo solawulo lwentsebenzo kunye nengxelo, njengoko kuchaziwe kwisaziso ngokubanzi. Xa ingxelo yonyaka yendlela eqhuba ngayo ilungiselelwe kusetyenziswa ezi zinto zifunekayo, inikezela ngolwazi nenkcazelo eluncedo nethembekileyo kubasebenzisi malunga nokucwangciswa nokuhanjiswa kwequmrhu kumyalelo neenjongo zalo.
11. Ndenze iinkqubo zokuvavanya enoba:
- izalathisi ezisetyenziselwa ukucwangcisa nokunika ingxelo ngomsebenzi zinokunxulunyaniswa ngqo nomyalelo wequmrhu kunye nokufezekiswa kweenjongo zalo ezicwangcisiweyo
 - izalathisi zichazwe kakuhle kwaye ziyaqinisekiswa ukuqinisekisa ukuba kulula ukuqonda kwaye zisebenza ngokungaguququkiyo kwaye ndiyakwazi ukuqinisekisa iindlela neenkqubo eziza kusetyenziselwa ukulinganisa impumelelo
 - iithagethi zinokunxulunyaniswa ngokuthe ngqo nokufezekiswa kwezalathisi kwaye zicacisiwe, zimiselwe ixesha kwaye zinokulinganiswa ukuqinisekisa ukuba kulula ukuqonda ukuba yintoni ekufuneka ihanjisiwe kwaye nini, inqanaba elifunekayo lentsebenzo kunye nendlela intsebenzo eza kuvavanywa ngayo
 - izalathisi kunye neethagethi ezichazwe kwingxelo yonyaka yentsebenzo ziyafana nezo bezizibophelele kuzo kumaxwebhu okuqala avunyiweyo okanye ahlaziyiweyo okucwangcisa
 - inkcazelo yentsebenzo echaziweyo iboniswa kwingxelo yentsebenzo yonyaka ngendlela emiselweyo
 - kukho ubungqina obaneleyo obuxhasayo beempumelelo ezixeliweyo kunye nezizathu ezibonelelwe ngayo nayiphi na into engaphezulu okanye engaphantsi kokufezekiswa kweethagethi.
12. Ndenze iinkqubo ngenjongo yokunika ingxelo yeziphumo eziphathekayo kuphela; kwaye ndingachazi uluvo lokuqinisekisa okanye isigqibo.
13. Andikhange ndichonge naziphi na iziphumo eziphathekayo kulwazi lwentsebenzo oluxeliweyo lwezikhombisi zezinto ezikhethiweyo.

Ingxelo ngokuthobela umthetho

14. Ngokuhambelana nePAA kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yayo, ndimele ndiphicothe ndize ndinike ingxelo malunga nokuthotyelwa komthetho osebenzayo onxulumene nemicimbi yezemali, ulawulo lwezemali kunye neminye imicimbi enxulumene noko. Igunya elilawulayo linoxanduva lokuthobela umthetho wenkampani.
15. Ndenze iinkqubo zokuvavanya ukuthotyelwa kweemfuno ezikhethiweyo kumthetho ophambili ngokuhambelana nendlela yokuzibandakanya yoMphicothi Jikelele waseMzantsi Afrika (AGSA). Oku kuzibandakanya akuqinisekisi ukuzibandakanya okuqinisekisiweyo. Ngoko ke, andichazi uluvo lokuqinisekisa okanye isigqibo.
16. Kwinkqubo yeAGSA emiselweyo, ndikhethe izinto ezifunekayo kumthetho ophambili wokuvavanya ukuthotyelwa kwezinto ezihambelana nolawulo lwezemali kunye nokusebenza kwequmrhu, ecacileyo ukuba ivumele ukulinganiswa nokuvavanywa okungaguqukiyo, ngoxa ikwaneenkukacha ezaneleyo kwaye ifumaneka lula ngendlela eqondakalayo. Iimfuno ezikhethiweyo zomthetho ziqukiwe kwisihlomelo kwingxelo yalo mphicothi.
17. Andizange ndichonge naziphi na izinto ezingathotyelwanga kwiimfuno zomthetho ezikhethiweyo.

INGXELO YOMPHICOTHI WANGAPHANDLE

Ukusilela kolawulo lwangaphakathi

18. Ndiqwalasele ulawulo lwangaphakathi olufanelekileyo ekuzibandakanyeni kwam kwiingxelo zemali, ingxelo yonyaka yokusebenza kunye nokuthotyelwa komthetho osebenzayo; nangona kunjalo, injongo yam yayingekokuvakalisa naluphi na uhlobo lokuqinisekisa kuyo.
19. Andizange ndifumanise naziphi na iintsilelo ezibalulekileyo kulawulo lwangaphakathi.

Indlela yokuziphatha yobungcali kunye nolawulo lomgangatho

20. Mna ndizimele kweli qumrhu ngokuhambelana neBhodi Yemigangatho Yokuziphatha Yamazwe Ngamazwe Yokuziphatha Kwababali-mali Bamazwe Ngamazwe (kubandakanywa neMigangatho Yokuzimela Yamazwe Ngamazwe) (ikhowudi yeIESBA) kunye nezinye iimfuno zokuziphatha ezihambelana nokuzibandakanya kwam eMzantsi Afrika. Ndizalisekisile ezinye iimbopheleleko zam zokuziphatha ngokuhambelana nezi mfuno kunye nekhowudi ye-IESBA.
21. Ngokuhambelana noMgangatho waMazwe ngaMazwe woLawulo loMgangatho 1, iAGSA igcina inkqubo ebanzi yolawulo lomgangatho equka iipolisi neenkqubo ezibhaliweyo zokuthobela iimfuno zokuziphatha nemigangatho yobungcali

EKapa
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INGXELO YOMPHICOTHI WANGAPHANDLE

Isihlomelo kwingxelo yomphicothi

Ukuthobela umthetho – iimfuno ezikhethiweyo zomthetho

Iimfuno ezikhethiweyo zowiso-mthetho zezi zilandelayo:

Umthetho	Amacandelo okanye imimiselo
UMthetho woLawulo lweMali kaRhulumente onguNombolo 1 ka1999 (PFMA)	Icandelo 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii) Icandelo 53(4) Icandelo 55(1)(a); 55(1)(b); 55(1)(c)(i) Icandelo 56(1); 56(2) Icandelo 57(b)
Imigaqo kaNondyebo, ngo2005	Imigaqo 8.2.1; 8.2.2 Imigaqo 16A 3.2; 16A 3.2(a) Imigaqo 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); 16A 9.1(e); 16A9.1 (f); 16a 9.2(a)(ii) Imigaqo 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1 Umgaqo 31.1.2(c) Imigaqo 33.1.1; 33.1.3
Imithetho yenkonzo karhulumente	Imimiselo yenkonzo karhulumente 18; 18 (1) no (2)
UMthetho 38 ka2000 weBhodi yoPhuhliso lweShishini loKwakha	Icandelo 18(1)
Imigaqo yeBhodi yoPhuhliso lweShishini loKwakha, 2004	Imigaqo 17; 25(7A)
Uhlengahlengiso lwesibini Umyalelo kaNondyebo weSizwe onguNombolo 5 ka202/21	Umhlathi 1
Umyalelo kaNondyebo weSizwe we-Erratum No. 5 ka202/21	Umhlathi 2
Umyalelo kaNondyebo weSizwe onguNombolo 5 ka2020/21	Imihlathi 4.8; 4.9; 5.3
Umyalelo kaNondyebo weSizwe onguNombolo 1 ka2021/22	Umhlathi 4.1
Inqaku loMyalelo likaNondyebo weSizwe SCM 03 2021/22	Imihlathi 4.3; 4.4; 4.4 (a); 4.4(c); 4.4(d)
Inqaku Lemiyalelo YeSCM likaNondyebo Wesizwe 11 2020/21	Umhlathi 3.1 Umhlathi 3.4(b) Umhlathi 3.9
Inqaku loMyalelo likaNondyebo weSizwe SCM 02 ka2021/22	Imihlathi 3.2.1; 3.2.4(a) Umhlathi 3.3.1
Inqaku lokuziqhelanisa 11 lika2008/9	Imihlathi 2.1; 3.1(b)
Inqaku lokuziqhelanisa 5 lika2009/10	Umhlathi 3.3
Inqaku lokuziqhelanisa 7 lika2009/10	Umhlathi 4.1.2
UMthetho weSikhokelo Sepolisi yokuThengwa kweNkcukacha, 5 ka2000	Ngokwecandelo 1 Icandelo 2.1(a); 2.1(f)
Imigaqo Yokuthenga Ekhethiweyo, 2017	Imihlathi 4.1; 4.2 Imihlathi 5.1; 5.3; 5.6; 5.7 Imihlathi 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Imihlathi 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Imihlathi 8.2; 8.5 Imihlathi 9.1; Imihlathi 10.1; 10.2 Imihlathi 11.1; 11.2
Imigaqo Yokuthenga Ekhethiweyo, 2022	Imihlathi 4.1; 4.2; 4.3; 4.4 Imihlathi 5.1; 5.2; 5.3; 5.4
UMthetho wokuThintela nokuThintela imisebenzi eyonakeleyo 12 ka2004	Icandelo 34(1)

INGXELO YESIKHUNDLA SEZEMALI

Amanani eRandi lamawaka	Imali engama-phepha	2024	wango2023
Iiasethi			
Iiasethi Zangoku			
Imali nemali elingana nayo	3	5 880	4 915
Ezifumanekayo kwintengiselwano yokutshintshiselana	4	137	139
Ezifumanekayo kwintengiselwano engeyiyo eyokutshintshiselana	5	1 542	60
		7 559	5 114
Zizonke Iiasethi		7 559	5 114
Amatyala			
Amatyala Angoku			
Iza kubhatalwa ngokutshintshiselana ngemali	6	1 773	1 695
Iyonke Imali Ebhatalelwayo		1 773	1 695
Ii-asethi Ezibonakalayo		5 786	3 419
Intsalela eqokelelweyo		5 786	3 419
Iiasethi Ezipheleleyo		5 786	3 419

IKomishini yeNkcubeko yeNtshona Koloni

Iingxelo Zonyaka Zemali zonyaka ophele ngowama31 kweyoKwindla 2024

INGXELO YENDLELA EQHUBA NGAYO IMALI

Amanani eRandi lamawaka	Imali engama-phepha	2024	wango2023
Ingeniso			
Ingeniso ngokutshintshiselana ngemali			
Iimali ezimele zibhatalwe kwizakhiwo	7	2 842	2,117
Ingeniso yenzala	8	439	241
Enye ingeniso evela kwintengiselwano yokutshintshiselana	9	135	152
Iyonke ingeniso ngokutshintshiselana ngemali		3 416	2 510
Ingeniso ngokungekuko ukutshintshiselana ngemali			
Thumela ingeniso			
Enye ingeniso evela kokungeyontengiselwano yokutshintshiselana	10	5 926	5 946
Ukuthunyelwa kunye nezibonelelo ezifunyenweyo	11	2 155	627
Iyonke ingeniso ngokungekuko ukutshintshiselana ngemali		8 081	6 573
Iyonke ingeniso		11 497	9 083
Inkcitho			
Imali yophicotho	13	(66)	(57)
Iindleko eziqhelekileyo	14	(2 785)	(2 268)
Imali emele ibhatalwe ngamalungu	15	(54)	(61)
Imali ethunyelwayo nezibonelelo ezibhatelweyo	16	(299)	(210)
Iinkonzo ezikhoyo	17	(5 926)	(5 946)
Iyonke inkcitho		(9 130)	(8 542)
Iintsalela yonyaka		2 367	541

IKomishini yeNkcubeko yeNtshona Koloni

Iingxelo Zonyaka Zemali zonyaka ophele ngowama31 kweyoKwindla 2024

INGXELO YOTSHINTSHO KWIIASETHI EZIPHELELEYO

Amanani eRandi lamawaka	Intsalela eqokelelweyo	Iiasethi eziphele-leyo
Ukuvula imali eshiyekileyo njengoko kuchaziwe ngaphambili	2 818	2 818
Uhlengahlengiso lwangaphambi konyaka: jonga kwingcaciso 21	60	60
Imali eseleyo ngoAprili 1, 2022 njengoko iphindaphindwe*	2 878	2 878
Izinto ezitshintshiweyo kwiiiasethi		
Intsalela yonyaka	541	541
Izinto ezitshintshiweyo xa zizonke	541	541
Imali eseleyo nge-01 ka-Epreli 2023	3 419	3 419
Izinto ezitshintshiweyo kwiiiasethi		
Intsalela yonyaka	2 367	2 367
Ibhalansi nge-31 kaMatshi 2024	5 786	5 786

IKomishini yeNkcubeko yeNtshona Koloni

Iingxelo Zonyaka Zemali zonyaka ophele ngowama31 kweyoKwindla 2024

INGXELO YEMALI

Amanani eRandi lamawaka	Imali engama-phepha	2024	wango2023
Imali esuka kwizinto ezenziwayo			
Iirisithi			
Iirisithi eziyimali		3 944	3 341
Ingeniso yenzala		437	239
		<u>4 381</u>	<u>3 580</u>
Iintlawulo			
Imali ebhatelweyo		(3 416)	(2 623)
Inethi yemali esuka kwizinto ezenziwayo	18	<u>965</u>	<u>957</u>
Ukunyuka kwemali nokulingana nemali			
Imali nemali elingana nayo ekuqaleni konyaka		4 915	3 958
Imali nemali elingana nayo ekuqaleni konyaka	3	<u>5 880</u>	<u>4 915</u>

INGXELO YOKUTHELEKISA UHLAHLO-LWABIWO MALI KUNYE NEMALI EYIYO

Uhlahlo lwabiwo-mali Ngokwemali

	Uhlahlo lwabiwomali oluvunyiweyo lbhajethi evunyiweyo	Unyenyiso	Uhlahlo lwabiwo-mali Loku-gqibela	Imali yokwenyani enokuthelekiswa	Uahluko phakathi kohlahlo lwabiwo mali lokugqibela nolokwenyani	I-refereensi
Amanani eRandi lamawaka						

Ingxelo Yendlela Eqhuba Ngayo Imali

Ingeniso

Ingeniso engafakwanga rhafu

Ukuthengiswa kwempahla neenkonzo ngaphandle kwempahla eyinkunzi	1 799	600	2 399	2 977	578	24.1
Ingeniso yeshishini ngaphandle kokuthengisa	295	-	295	437	142	24.2
Ukudluliselwa okufunyenweyo (Ukudluliselwa kweSebe)	655	-	655	655	-	
Iyonke ingeniso	2 749	600	3 349	4 069	720	

Inkcitho

Ukubhatala kwangoku

Izinto neenkonzo	(2 389)	(600)	(2 989)	(2 827)	162	24.3
Imali ethunyelwayo nezibonelelo	(360)	-	(360)	(299)	61	24.4
Iyonke inkcitho	(2 749)	(600)	(3 349)	(3 126)	223	

Intsalela

	-	-		943	943	
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Imali eyiyo ethelekiswayo - Isiseko njengoko sinikezelwe kuhlahlo-lwabiwo mali kunye neNngxelo eyiyo ethelekiswayo

Uxolelwaniso

Uahluko osisiseko

Ingeniso yeshishini ngaphandle kokuthengisa				2		
Udluliselo olufunyenweyo				1 500		
Enye ingeniso engeyiyo yerhafu (linkonzo)				5 926		
Izinto neenkonzo				(78)		
Iimpahla neenkonzo (linkonzo zohlobo)				(5 926)		

Uahluko kumaxesha

Uahluko kwinkampani

					-	
Imali Eyinyani Kwingxelo Yendlela Oqhuba Ngayo Ngezimali				2 367		

Amanani kwiRandi Lamawaka

Imali
engamaphepha

2024

wango2023

1. Ukuboniswa kweNgxelo zezeMali zoNyaka

Imigaqo-nkqubo ebalulekileyo yokubala imali esetyenzisiweyo ekulungiseleleni ezi ngxelo zemali zonyaka ichazwe ngezantsi.

1.1 Isiseko sokulungiselela

lingxelo zemali zonyaka ziye zalungiselelwa ngokuhambelana neMigangatho yokuQhelaniswa kweAkhawunti ngokuBanzi (GRAP), ekhutshwe yiBhodi yeMigangatho yeAkhawunti ngokuhambelana neCandelo 91(1) loMthetho woLawulo lweMali kaRhulumente (uMthetho 1 ka-1999).

Ezi ngxelo zemali zonyaka ziye zalungiswa ngokusekelwe kwezolawulo kwaye zihambelana nendibano yeendleko zembali njengesiseko sokulinganisa, ngaphandle kokuba kuchazwe ngenye indlela. Zivezwa ngeRandi yoMzantsi Afrika.

Onke amanani ajikelezwe afikelela kumawaka akufutshane.

Ushwankathelo lweepolisi ezibalulekileyo zobalo-mali, eziye zasetyenziswa ngokuqhubekayo ekulungiseleleni ezi ngxelo zemali zonyaka, zichazwe ngezantsi.

Le migaqo-nkqubo yobalo-mali iyahambelana nexesha elidlulileyo. Kodwa ke, iipolisi zeNdlu, Izityalo Nezixhobo, Izixhobo Zemali, Neenkonzo zihlaziyiwe ukuze kuqinisekiswa ukuba zihambelana neNkampani.

1.2 Ukuqikelelwa kwenkxalabo

Ezi ngxelo zemali zonyaka ziye zalungiswa ngokusekelwe kulindelo lokuba iZiko liza kuqhubeka lisebenza njengenkxalabo eqhubekayo ubuncinane kwiinyanga ezili-12 ezizayo.

1.3 Izinto ezifumanekayo

Ukushiywa okanye ukungafanelekanga kwezinto kubaluleke kakhulu ukuba, ngabanye okanye ngokudibeneyo, banokuchaphazela izigqibo okanye uvavanyo lwabasebenzisi olwenziwe ngokusekelwe kwiingxelo zemali. Ukuxhomekeka kuxhomekeke kuhlobo okanye ubungakanani bokushiywa okanye inkcazelo ephosakeleyo egwetywe kwiimeko ezijikelezileyo. Uhlobo okanye ubungakanani benkcazelo, okanye indibaniselwano yazo zombini, inokuba yeyona nto ibalulekileyo.

Ukuvavanya ukuba ukushiywa okanye inkcazelo ephosakeleyo inokuchaphazela izigqibo zabasebenzisi, kwaye ngoko kube yinto ebonakalayo, kufuna ukuqwalaselwa kweempawu zabo basebenzisi. Isakhelo sokuLungiswa nokuNikezelwa kweeNgxelo zezeMali sichaza ukuba abasebenzisi bacingelwa ukuba banolwazi olufanelekileyo ngurhulumente, imisebenzi yakhe, ezolawulo nokuzimisela ukufunda ulwazi ngenkuthalo efanelekileyo. Ngoko ke, uvavanyo luthathela ingqalelo indlela abasebenzisi abaneempawu ezinjalo abanokulindelwa ngayo ukuba bachaphazeleke ekwenzeni nasekuvavanyeni izigqibo.

1.4 Izigwebo ezibalulekileyo kunye nemithombo yokungaqiniseki koqikelelo

Iqumrhu lenza uqikelelo noqikelelo malunga nekamva. Uqikelelo lwezolawulo olufunyenweyo alufane lulingane neziphumo ezinxulumene noko. Uqikelelo kunye nezigwebo ziyahlolwa ngokuqhubekayo kwaye zisekelwe kumava embali kunye nezinye izinto, kuquka ukulindelwa kweziganeko ezizayo ezikholelwa ukuba zifanelekile phantsi kweemeko. Uqikelelo nokucingeka okunomngcipheko omkhulu wokubangela uhlehlengiso lwezinto kwiimali ezithwala iiasethi kunye namatyala kunyaka-mali olandelayo zixoxwe ngezantsi.

1.4 Izigwebo ezibalulekileyo kunye nemithombo yokungaqiniseki koqikelelo (iyaqhubeka)

Ezifumanekayo

Iqumrhu livavanya izinto ezifunyenweyo ukuze ziphazamiseke ekupheleni kwexesha ngalinye lokunika ingxelo. Ukugqiba ukuba ingaba ilahleko yokuphazamiseka kufuneka irekhodwe ngokugqithiseleyo okanye ukunqongophala, iqumrhu lenza izigqibo malunga nokuba kukho idatha ebonakalayo ebonisa ukwehla okunokulinganiswa ekuqikelelweni kwemali yexesha elizayo evela kwiasethi yezemali.

Ukuphazamiseka kwezinto ezifumanekayo kubalwa ngokweepotfoliyo, ngokusekelwe kwimilinganiselo yelahleko yembali, ehlehlengiswe kwiimeko zezoqoqosho zelizwe nezoshishino kunye nezinye izikhombisi ezikhoyo ngomhla wokunika ingxelo ezinxulumene nokungaphumeleli kwipotfoliyo. Ezi mali zelahleko zonyaka zisetyenziswa kwiibhalansi zemali-mboleko kwipotfoliyo kwaye zilinganiselwe kwixesha eliqikelelweyo lokulahleka.

Imali emele ibhatalwe yokuphazamiseka

Uqikelelo lokuphazamiseka kwezinto ezifumanekayo lwenziwa xa ukuqokelelwa kwemali epheleleyo kungasenakwenzeka. Ukubonelelwa netyala lokuphazamiseka kuya kubalwa kuphela kwizinto ezifunyenweyo zorhwebo. Ilungiselelo elipheleleyo lokuphazamiseka kwenkampani liya kubalwa nokuba ngumntu onetyala okanye ubuncinci ngokodidi lomngcipheko.

1.5 Indlu, isityalo kunye nezixhobo

Indlu, isityalo kunye nezixhobo zizinto ezibonakalayo ezingezizo ezangoku (kuquka izinto zophuhliso) ezigcinwe ukuze zisetyenziselwe ukuvelisa okanye ukunikezela ngeempahla okanye iinkonzo, ukuqeshisa kwabanye, okanye ngeenjongo zolawulo, kwaye kulindeleke ukuba zisetyenziswe kwixesha elingaphezu kwelinye.

Iindleko zento yendlu, isityalo kunye nezixhobo zibonwa njengempahla xa:

- kunokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye amathuba enkonzo anxulumene nento leyo aya kuqukela kwiqumrhu; kwaye
- iindleko zento zinokulinganiswa ngokuthembekileyo.

Iiasethi ezithengiweyo ebudeni bonyaka-mali zinikelwa kwiSebe leMicimbi yeNkcubeko neMidlalo (DCAS) ukuze kuqinisekiswa ulawulo lweiasethi olusebenzayo. Ekupheleni konyaka ii-iasethi ziyaqatshelwa ukuba zichaze umphumo womnikelo kwixabiso lokuthwala ukususela nge-31 kaMatshi ngonyaka.

1.6 Izixhobo zemali

Izixhobo zemali zequmrhu zihlelwa njengeiasethi zemali okanye amatyala.

Isixhobo semali yiyo nayiphi na ikhontrakthi ebangela iasethi yemali yeshishini elinye kunye netyala lemali okanye inzala eshiyekileyo yenye ishishini.

Iindleko ezilungisiweyo zeiasethi yezemali okanye ityala lemali sisixa apho iiasethi yezemali okanye ityala lemali lilinganiselwa khona ekwamkelweni kokuqala ngaphandle kwembuyekezo eyintloko, kunye okanye ngaphandle kwemali eqokelelweyo kusetyenziswa umahluko osebenzayo phakathi kwaloo mali yokuqala kunye nemali yokuvuthwa, kunye nokususa nasiphi na isaphulelo (ngokuthe ngqo okanye ngokusebenzisa iakhawunti yesibonelelo) ngenxa yokuphazamiseka okanye ukungakwazi ukuqokelelwa.

Umngcipheko wezinga lenzala ngumngcipheko wokuba ixabiso elifanelekileyo okanye ukuhamba kwemali kwixesha elizayo kwesixhobo semali kuza kutshintsha ngenxa yokutshintsha kwamaxabiso enzala emarike.

Imali-mboleko ehlawulwayo ngamatyala emali, ngaphandle kokubhatalwa kwexesha elifutshane ngokwemiqathango eqhelekileyo yemali ongayisebenzisa.

Uhlelo

Eli qumrhu linezi ntlobo zilandelayo zeeiasethi zemali (iiklasi kunye nodidi) njengoko kubonisiwe kwingxelo yemeko yezemali okanye kumanqaku alo:

1.6 Izixhobo zemali (iyaqhubeka)

Iklasi

Imali nemali

Ezifumanekayo kwintengiselwano
yotshintshiselwano

Izinto ezifunyenweyo kwintengiselwano
kwintengiselwano

Udidi

elingana nayo lasethi yemali elinganiswa ngeendleko
ezilungisiweyo

lasethi yemali elinganiswa ngeendleko ezilungisiweyo

engatshintshiyo lasethi yemali elinganiswa ngeendleko
ezilungisiweyo

Eli qumrhu linezi ntlobo zilandelayo zamatyalai zemali (iiklasi kunye nodidi) njengoko kubonisiwe kwingxelo yemeko yezemali okanye kumanqaku alo:

klasi

Iza kubhatalwa ngokutshintshiselana
ngemali

Udidi

Ityala lemali elilinganiswa ngeendleko ezilungisiweyo

Umlinganiselo wokuqala weesethi zemali kunye namatyala emali

Le nkampani ilinganisa iasethi nemali, ngaphandle kwezo emva koko zilinganiswe ngexabiso elifanelekileyo, ekuqaleni ngexabiso layo elifanelekileyo kunye neendleko zentengiselwano ezinokubangelwa ngokuthe ngqo kukuthengwa okanye ukukhutshwa kweesethi yemali okanye imali.

Iqumrhu lilinganisa zonke ezinye iiasethi zemali kunye namatyala emali ekuqaleni ngexabiso elifanelekileyo.

Umlinganiselo olandelayo weesethi zemali kunye namatyala emali

Iqumrhu lilinganisa zonke iiasethi zemali kunye namatyala emali emva kokwamkelwa kokuqala lisebenzisa ezi ndidi zilandelayo:

- Izixhobo zemali ngexabiso elifanelekileyo.
- Izixhobo zemali ngeendleko ezilungisiweyo.

Zonke iiasethi zemali ezilinganiswa ngeendleko ezilungisiweyo ziphantsi kohloko lokuphazamiseka

lindleko ezilungisiweyo zeasethi yezemali okanye ityala lemali sisixa apho iasethi yezemali okanye ityala lemali lilinganiselwa khona ekwamkelweni kokuqala ngaphandle kwembuyekezo eyintloko, kunye okanye ngaphandle kwemali eqokelelweyo kusetyenziswa umahluko osebenzayo phakathi kwaloo mali yokuqala kunye nemali yokuvuthwa, kunye nokususa nasiphi na isaphulelo (ngokuthe ngqo okanye ngokusebenzisa iakhawunti yesibonelelo) ngenxa yokuphazamiseka okanye ukungakwazi ukuqokelelwa kwimeko yeasethi yezemali.

Izinto zokulinganisa ixabiso elifanelekileyo

Ulawulo lubeka ixabiso elifanelekileyo kwizixhobo zemali ngokusebenzisa iindlela ezithile zokuxabisa. Oku kuquka ukusetyenziswa kweentengiselwano zobude beARM zakutshanje, ukubhekisela kwezinye izixhobo ezifanayo, uhlalutyo lwemali olunesaphulelo kwaye luxhomekeke kancinci kangangoko kunokwenzeka kwiingeniso ezithile zequmrhu.

Izinto zemali ezilinganiswa ngeendleko eziqukelelweyo

Ukuba kukho ubungqina obunenjongo bokuba ilahleko yokungalunganga kwiasethi zemali ezilinganiswe ngeendleko ezilungisiweyo iye yenziwa, ixabiso lelahleko lilinganiselwa njengomehluko phakathi kwemali ephathwayo yeasethi nexabiso elikhoyo lokuqikelelwa kwemali eqikelelwayo kwixesha elizayo (ngaphandle kwelahleko yemali ongayisebenzisanga kwixesha elizayo) elinesaphulelo kwixabiso lenzala lokuqala leasethi yemali. Isixa sokuthwala iasethi sincitshiswa ngokusetyenziswa kweakhawunti yesibonelelo. Inani lelahleko liyaqatshelwa kwintsalela okanye ukunqongophala.

Ukuba, kwixesha elilandelayo, inani lelahleko yokuphazamiseka liyanciphakwaye ukwehla kunokunxulunyaniswa nento eyenzekayo emva kokuba ukuphazamiseka kwamkelwe, ilahleko yokuphazamiseka eyaziwayo ngaphambili ibuyiselwa umva ngokulungisa iakhawunti yesibonelelo. Ukubuyiselwa umva akuphumeleli ekubeni kubekho isixa semali esingaphezulu kweendleko ebeziza kuba nazo ukuba ingabonakali ingxaki ngomhla wokubuyiselwa umva kwengxaki. Inani lerivesi liyaqatshelwa kwintsalela okanye ukunqongophala.

1.6 Izixhobo zemali (iyaqhubeka)

Apho iiasethi zemali ziphazamiseka ngokusetyenziswa kweakhawunti yesibonelelo, isixa selahleko siyaqatshelwa kwintsalela okanye intsilelo kwiindleko zokusebenza. Xa ezo asethi zemali zicinyiwe, ukucinywa kwenziwa ngokuchasene neakhawunti yesibonelelo efanelekileyo. Ukufunyanwa kweemali eziye zacinywa emva koko kufakwa kwiindleko zokusebenza.

Ukungaqondi

Iimpahla zemali

Iqumrhu liqaphela iiasethi zemali kusetyenziswa iakhawunti yomhla wokurhweba.

Ngokuphelisa ukuqonda iasethi yezemali iyonke, umahluko phakathi kwenani lokuthwala nesambuku sokuqwalaselwa okufunyenweyo kuyaqatshelwa kwintsalela okanye intsilelo.

Amatyala emali

Iqumrhu lisusa ityala lemali (okanye inxalenye yetyala lemali) kwingxelo yalo yemeko yemali xa icinyiwe – okt xa ityala elichazwe kwisivumelwano likhutshwa, lirhoxiswa, liphelelwa lixesha okanye likhutshiwe.

Umahluko phakathi kwenani lokuthwala ityala lemali (okanye inxalenye yetyala lemali) licinyiwe okanye lidluliselwe kwelinye iqela kunye nokuqwalaselwa okubhatelweyo, kuquka naziphi na ii-asethi ezingezizo iimali ezithunyelweyo okanye amatyala athatyathwayo, ayaqatshelwa ngokugqithiseleyo okanye ukunqongophala. Nawaphi amatyala atsalwayo, axolelwayo okanye athatyathwa yenye inkampani ngokuthengiselana okungatshintshiyo athatyathwa ngokungqinelana noMgangatho weGRAP Wengeniso evela Kwintengiselwano Engatshintshiyo (Irhafu Nokudluliselwa Kwamanye Amazwe).

1.7 Izinto ezifumanekayo ngokusemthethweni

Izinto ezifunyanwa ngokusemthethweni zizinto ezifunyanwa ngumthetho, imigaqo exhasayo, okanye iindlela ezifanayo, ezifuna ukulungiswa yenye inkampani ngemali okanye enye impahla yemali.

Isixa sokuthwala sisixa apho i-asethi ibonwa khona kwingxelo yemeko yezemali.

Iindlela yeendleko yindlela esetyenziselwa ukubala izinto ezifunyenwe ngokusemthethweni ezifuna ukuba ezo zinto zifunyenweyo zilinganiswe ngexabiso lazo lokuthengiselana, kunye nayo nayiphi na inzala eqokelelweyo okanye ezinye iintlawulo (apho kufanelekileyo) kwaye, ingaphantsi kwayo nayiphi na ilahleko eqokelelweyo yokuphazamiseka kunye naziphi na iimali ezingabonakaliyo.

Inzala eqhelekileyo ngumlinganiselo wenzala kunye/okanye isiseko esichazwe kumthetho, imigaqo exhasayo okanye iindlela ezifanayo.

Imali engenayo nephumileyo yemali efunyanwa ngokusemthethweni ithetha imali echazwe, okanye ebaliweyo, etsalwayo okanye etsalwayo ngokomthetho, imigaqo exhasayo, okanye iindlela ezifanayo.

1.8 Ukuzibophelela

Ilzinto zihlelwa njengezibophelelo xa inkampani izibophelele kwintengiselwano yexesha elizayo eqhele ukuphumela ekuphumeni kwemali.

Ukuchazwa kuyafuneka ngokubhekisele kwizibophelelo ezingavunyelwanga zekhontrakthi.

Izibophelelo ekufuneka zichaziwe ngazo ukuze kufikelelwe kwintetho efanelekileyo kufuneka zichazwe kwinqaku kwiingxelo zemali, ukuba zombini ezi zinto zilandelayo ziyafikelelwa:

- Iikhontrakthi kufuneka zingarhoxiswa okanye zirhoxiswe kuphela ngeendleko ezinkulu (ngokomzekelo, izivumelwano zeenkonziso zekhompyutha okanye zokulungisa izakhiwo); kwaye
- Iikhontrakthi kufuneka zinxulumene nanye into ngaphandle kwesiqhelo, esizinzileyo, ishishini likarhulumente lequmrhu – ngoko ke, izibophelelo zomvuzo ezinxulumene nezivumelwano zengqesho okanye izibophelelo zesibonelelo sokhuseleko loluntu aziqukwa.

1.9 Ingeniso evela kwintengiselwano yokutshintshiselana

Ukuncoma

Ingeniso iyaqatshelwa xa kusenokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye iinkonzo ezinokubakho ziza kungena kwishishini kwaye xa inani lengeniso linokulinganiswa ngokuthembekileyo, kwaye imilinganiselo ethile ifikelelwe kwimisebenzi yeshishini. Ingeniso evela ekunikezelweni kweenkonzo ibonwa intsalela okanye intsilelo ngokumalunga nenqanaba lokugqitywa kwentengiselwano ngomhla wokunika ingxelo.

Ingeniso kukungena ngokupheleleyo kweenzuzo zoqoqosho okanye amathuba enkonzo ngexesha lokunika ingxelo xa ezo ngeniso zikhokelela ekunyukeni kwee-asethi, ngaphandle kokunyuka okunxulumene nemirhumo evela kubanikazi.

Intengiselwano yokutshintshiselana yile nto apho ishishini lifumana iiasethi okanye iinkonzo, okanye linamatyala acinyiweyo, kwaye linika ngokuthe ngqo malunga nexabiso elilinganayo (ikakhulu ngendlela yeempahla, iinkonzo okanye ukusetyenziswa kweeasethi) kwelinye iqela endaweni yalo.

Ixabiso elifanelekileyo yimali enokutshintshwa ngayo iasethi, okanye ityala elilungisiweyo, phakathi kwabantu abanolwazi, abazimiseleyo kwintengiselwano yobude bengalo.

Umlinganiselo

Ingeniso ilinganiswa ngexabiso elifanelekileyo lokuqwalaselwa okufunyenweyo okanye okufumanekayo. Isixa asijongwa njengento enokuthenjwa de zonke iimeko ezinxulumene nentengiselwano zisonjululwe.

Inzala, imali ebhatalelwayo kunye nezahlulo

Inzala iyaqatshelwa kwintsalela okanye ukunqongophala, kusetyenziswa indlela esebenzayo yomlinganiselo wenzala.

1.10 Ingeniso ngokungekuko ukutshintshiselana ngemal

Ukuncoma

Ingeniso evela kwintengiselwano engatshintshiyo ilinganiswa kwisixa sokunyuka kweeasethi ezamkelwe liqumrhu.

Xa, ngenxa yokuthengiselana okungatshintshiyo, iqumrhu liyiqonda iasethi, likwayiqonda ingeniso elingana nemali yeasethi elinganiswa ngexabiso layo elifanelekileyo ukususela ngomhla wokufunyanwa, ngaphandle kokuba ikwafuneka ukuba iqaphele ityala. Apho kufuneka ityala liqatshelwe liya kulinganiswa njengolona qikelelo lubalaseleyo lwemali efunekayo ukulungisa isibophelelo ngomhla wokunika ingxelo, kunye nesixa sokunyuka kweeasethi, ukuba sikhona, esaziwa njengengeniso. Xa emva koko ityala lincitshisiwe, ngenxa yokuba isiganeko sokurhafiswa sisenzeka okanye imeko ethile yanelisekile, ixabiso lokuncitshiswa kwetyala libonwa njengengeniso.

Umlinganiselo

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.

Izibonelelo neerisithi ezinemiqathango

Ingeniso efunyenwe kwizibonelelo ezinemiqathango, iminikelo nenkxaso-mali ibonwa njengengeniso kangokuba iqumrhu lithobele naziphi na izinto ezifunekayo, imiqathango okanye izibophelelo ezifakwe kwisivumelwano. Kwinqanaba lokuba imilinganiselo, imiqathango okanye izibophelelo azifikelelwanga, ityala liyaqatshelwa.

1.10 Ingeniso ngokungekuko ukutshintshiselana ngemal (iyaqhubeka)

Inzala efunyenwe kutyalo-mali iphathwa ngokwemiqathango yesibonelelo. Ukuba ibhatalwa kumniki-mali ibhalwa njengenxalenye yetyala kwaye ukuba akunjalo, ibonwa njengenzala efunyenwe kwingxelo yokusebenza kwemali.

Izibonelelo ezibuyisela iqumru kwiindleko ezenziweyo ziqatshelwa kwintsalela okanye ukusilela ngokwenkqubo ngamaxesha afanayo apho iindleko ziqatshelwa khona.

Izipho neminikelo, kuquka izinto

Izipho kunye neminikelo, kuquka iimpahla, zibonwa njengeeasethi kunye nengeniso xa kusenokwenzeka ukuba izibonelelo zoqoqosho okanye iinkonzo ezinokubakho kwixesha elizayo ziza kufikelela kwinkampani kwaye ixabiso elifanelekileyo leeasethi linokulinganiswa ngokuthembekileyo.

Iinkonzo ezikhoyo

Iqumru liqaphela iinkonzo ezibalulekileyo kwimisebenzi yalo kunye/okanye iinjongo zokunikezelwa kweenkonzo. Ingeniso enxulumene noko iyaqatshelwa xa kusenokwenzeka ukuba izibonelelo zoqoqosho okanye iinkonzo ezinokubakho kwixesha elizayo ziya kuqukuqela kwaye zinokulinganiswa ngokuthembekileyo. Inkcitho enxabiso elilinganayo iyaqatshelwa ngoko nangoko ngokusetyenziswa kweenkonzo.

Apho iinkonzo zingabalulekanga kwimisebenzi yequmru kunye/okanye iinjongo zokunikezelwa kweenkonzo zingayifikeleli imilinganiselo yokwamkelwa, iqumru lichaza uhlobo kunye nodidi lweenkonzo ezifunyenweyo ngexesha lokunika ingxelo.

Iinkonzo ezikhoyo ziinkonzo ezinikezelwa ngabantu kumaqumru, ngaphandle kokubhataliswa, kodwa zinokuxhomekeka kwimimiselo.

1.11 Ukuguqulelwa kweemali zamanye amazwe

Imali yamanye amazwe

Imali yelinye ilizwe ibhalwa ekwamkelweni kokuqala ngeeRandi, ngokufaka kwimali yelinye ilizwe ixabiso lokutshintshiselana phakathi kwemali esebenzayo nemali yelinye ilizwe ngomhla wentengiselwano.

Ukuthengiselana okubizwa ngeemali zamanye amazwe kuguqulelwa kumlinganiselo wokuthengiselana ngomhla wokuthengiselana. Izinto zemali ezidityaniswe ngeemali zakwamanye amazwe ziguqulelwa kumlinganiselo wokutshintshiselana ngomhla wokunika ingxelo. Ingeniso okanye ilahleko ebangelwe kukuguqulela ihlawuliswa kwintsalela/intsilole.

1.12 Amanani athelekiswayo

Apho kuyimfuneko, amanani athelekiswayo ahlaziyiwe ukuze ahambelane notshintsho kwintetho kulo nyaka ukhoyo.

1.13 Inkcitho

Intengiselwano yezemali kwiasethi nakumatyala

Amatyala ayacinywa xa echongwa njengangenakubuyiswa. Amatyala acinyiweyo aphelela kwisixa semali egciniweyo kunye/okanye phantsi kwenkcitho yemali efakiweyo. Ukuvalwa kuvela ekupheleni konyaka okanye xa imali ifumaneka. Akukho malungiselelo enziwe kwiimali ezingenakubuyiswa kodwa iimali zichazwa njengencwadi yokuyichaza. Zonke ezinye ilahleko ziyaqatshelwa xa kugunyazisiwe ukuba ziqatshelwe.

Inkcitho engenasiqhamo neyenkunkuma

Inkcitho engenasiqhamo neyenkcitho yamkelwa njengempahla kwingxelo yemeko yezemali de kube lixesha apho inkcitho ifunyanwa kumntu onoxanduva okanye ibhalwa njengengenakubuyiselwa kwingxelo yokusebenza kwemali.

Inkcitho engaqhelekanga

Inkcitho engaqhelekanga ibonwa njengenkcitho kwingxelo yokusebenza kwemali. Ukuba inkcitho ayivunyelwanga ligunya elichaphazelekayo iphathwa njengeasethi de ifunyanwe okanye ibhalwe njengengenakubuyiselwa.

1.13 Inkcitho (iyaqhubeka)

Imali ethunyelwayo nezibonelelo

Ukudluliselwa kunye nezibonelelo zibonwa njengeendleko xa kugunyaziswa okokugqibela ukubhatala kwinkqubo (ungadlulanga owe-31 Matshi wonyaka ngamnye).

1.14 Intsalela Eqokelelweyo

Intsalela eqokelelweyo imele umahluko ophelaeyo phakathi kweeasethi zizonke kunye namatyala apheleleyo eziko. Naziphi na izinto ezongezelekileyo kunye nokusilela okufunyenweyo ebudeni bonyaka-mali othile kufunyanwa/kubhatalwa ngokumalunga nezinto ezongezelekileyo/ukusilela. Uhlengahlengiso lwangaphambi konyaka, olunxulumene nengeniso nenkcitho, lubhatalwa/lufakwa kwintsalela eqokelelweyo xa kwenziwa uhlengahlengiso.

1.15 Ulwazi lohlahlo-lwabiwo mali

Uhlahlo-lwabiwo mali oluvunyiweyo lulungiselelwa ngokwemali kwaye luboniswa ngokuhlelwa koqoqosho okunxulumene neenjongo zesiphumo sokusebenza. I-GRAP 24 ifuna ukuba ingxelo yohlahlo-lwabiwo mali ichazwe ngokufanayo neBhajethi Evunyiweyo equka ulwahlulo lohlahlo-lwabiwo mali njengoko lupapashiwe.

Uhlahlo-lwabiwo mali oluvunyiweyo luquka ixesha lemali ukusuka nge-4/1/2023 ukuya nge-3/31/2024.

Iingxelo zemali zonyaka kunye nohlahlo-lwabiwo mali azikho kwisiseko esifanayo sokubala ngoko ke ukuthelekiswa nezixa zohlahlo-lwabiwo mali zexesha lokunika ingxelo kuye kwaqukwa kwiNngxelo yoThelekiso loHlahlo-lwabiwo mali kunye nezixa zoqobo.

Abalawuli bajonga ukungafani kwemathiriyeli njengokungafani kuhlahlo-lwabiwo mali lwe-5% nangaphezulu. Izizathu zokwahluka kwemathiriyeli zichazwe kwiiNqaku kwiiNngxelo zeMali zoNyaka.

1.16 Amatheko anxulumene noko

Iqela elinxulumene noko ngumntu okanye iqumrhu elinokukwazi ukulawula okanye ukulawula elinye iqumrhu ngokudibeneyo, okanye libe nefuthe elikhulu kwelinye iqumrhu, okanye ngokuchaseneyo, okanye iqumrhu eliphantsi kolawulo oluqhelekileyo, okanye ulawulo oludibeneyo.

Ulawulo ligunya lokulawula imigaqo-nkqubo yezemali neyokusebenza yeshishini ukuze lifumane izibonelelo kwimisebenzi yalo.

Ulawulo oludibeneyo kukwabelana ngolawulo kwinto eyenziwayo ngelungiselelo elibophelelayo, kwaye lukhona kuphela xa izigqibo zemali nezokusebenza ezinxulumene nomsebenzi zifuna imvume ngaxeshanye yamaqela abelana ngolawulo (oosomashishini).

Ukuthengiselana kweqela okunxulumene noko kukudluliselwa kwezinto eziluncedo, iinkonzo okanye izibophelelo phakathi kwenkampani echazayo kunye neqela elinxulumene noko, kungakhathaliseki ukuba ixabiso liyabhataliswa.

Impembelelo ebalulekileyo ligunya lokuthatha inxaxheba kwizigqibo zepolisi zezemali nezokusebenza zenkampani, kodwa ayilawuli ezo polisi.

Ulawulo ngabo bantu banoxanduva lokucwangcisa, ukwalathisa nokulawula imisebenzi yequmrhu, kubandakanya nezo zityholwa ngolawulo lwequmrhu ngokomthetho, kwiimeko apho kufuneka zenze imisebenzi enjalo.

Amalungu asondeleyo osapho lomntu athathwa njengala malungu osapho anokulindeleka ukuba aphembelele, okanye aphenjelwe nguloo mntu ekusebenzisaneni kwakhe neli qumrhu.

Eli qumrhu likhululwe kwiifundo zokuchazwa ngokunxulumene nentengiselwano enxulumene neqela ukuba loo ntengiselwano yenzeka kumnikezeli oqhelekileyo kunye/okanye kubudlelwane bomthengi/kumamkeli ngokwemigaqo nemiqathango engekho ngaphezulu okanye engaphantsi kwezo zifanelekileyo ukulindela ukuba iqumrhu lamkele ukuba ukujongana nelo qumrhu lomntu okanye umntu okwiimeko ezifanayo kunye nemimiselo nemiqathango imiqathango yokusebenza eqhelekileyo emiselwe ligunyaziso lomthetho lelo qumrhu.

1.16 Amatheko anxulumene noko (iyaqhubeka)

Apho iqumrhu likhululwe ekuchazeni ngokuhambelana noku kungasentla, iqumrhu lichaza inkcazelo ebalisayo malunga nohlobo lwentengiselwano kunye nemali eshiyekileyo enxulumene nayo, ukuze abasebenzisi beengxelo zemali zequmrhu baqonde impembelelo yentengiselwano enxulumene nayo kwiiNngxelo zeMali zonyaka.

1.17 Iziganeko emva komhla wokunika ingxelo

Iziganeko emva komhla wokunika ingxelo zezo ziganeko, ezithandekayo nezingathandekiyo, ezenzeka phakathi komhla wokunika ingxelo nomhla apho iingxelo zemali zigunyaziswe ukuba zikhutshwe. Iindidi ezimbini zeziganeko zinokuchongwa:

- ezo zinika ubungqina beemeko ezazikho ngomhla wokunika ingxelo (ukuhlengahlengisa iziganeko emva komhla wokunika ingxelo); kwaye
- ezo zibonisa iimeko ezavela emva komhla wokunika ingxelo (ukungahlengahlengisi iziganeko emva komhla wokunika ingxelo).

Iqumrhu liza kulungisa imali eqatshelwe kwiingxelo zemali ukuze ibonise ukutshintsha iziganeko emva komhla wokunika ingxelo emva kokuba isiganeko senzekile.

Eli qumrhu liza kuchaza uhlobo lwesiganeko kunye noqikelelo lwempembelelo yaso yezemali okanye ingxelo yokuba olu qikelelo alunakwenziwa ngenxa yazo zonke iziganeko eziphathekayo ezingalungisiyo, apho ukungachazi kunokuchaphazela izigqibo zoqoqosho zabasebenzisi ezithathwe ngokweengxelo zemali

1.18 Irhafu Yexabiso Elongeziweyo (i-VAT)

Le nkampani ikhululwe ekubhaliseni iVAT. Nangona kunjalo, ukuba kukho nayiphi na imali efunyenweyo efuna ukuba iqumrhu libhalise njengoMthengisi weVAT, eso sicelo siza kufakwa.

Amanani kwiRandi Lamawaka

2024

wango2023

2. Imigangatho emitsha kunye nokutolika

2.1 Imigangatho kunye nokutolika kuyasebenza kwaye kwamkelwa kulo nyaka ukhoyo

Eli qumrhu alikhange lisebenzise le migangatho ilandelayo kunye nokutolika, okupapashiweyo kwaye kunyanzelekile kumaxesha okubalwa kwemali equmrhu aqala ngo-Epreli 1, 2024 okanye emva koko

Umgangatho/ Ukutolika:	Umhla osebenza ngawo: Iminyaka eqala ngomhla okanye emva koko	Ifuthe elilindelekileyo
<ul style="list-style-type: none"> I-GRAP 1 (ilungisiwe): Ukuboniswa kwee-Ngxelo zezeMali (Ukuya Kwinkxalabo) 	Ayikasebenzi okwangoku	Akunakwenzeka ukuba kuya kubakho impembelelo yezinto eziphathekayo
<ul style="list-style-type: none"> I-GRAP 104 (njengoko ihlaziyiwe): Izixhobo Zemali 	Epreli 1, 2025	Akunakwenzeka ukuba kuya kubakho impembelelo yezinto eziphathekayo

AMANQAKU KWINGXELO ZONYAKA ZEMALI

Amanani kwiRandi Lamawaka	2024	wango2023
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3. Imali nemali elingana nayo

Imali nokulingana nemali kuquka:

Imali eshiyekileyo yebhanki	5 880	4 915
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Umgangatho wemali ongayisebenzisa ebhankini nakwiidiphozithi zexesha elifutshane, ngaphandle kwemali ekhoyo

Imali nemali elingana nayo iquka imali kunye notyalo-mali lwexesha elifutshane nolungamanzi oluphezulu oluqhutywa namaziko ebhanki abhalisiweyo aneenyanga ezintathu nangaphantsi kwaye axhomekeke kumngcipheko omkhulu womlinganiselo wenzala, inani lezi asetshi lihambelana nexabiso lazo elifanelekileyo.

4. Ezifumanekayo kwintengiselwano yokutshintshiselana

Ezifumanekayo	224	253
Inzala enyukileyo	6	4
Imali emele ibhatalwe ngetyala elingathandabuzekiyo	(93)	(118)
	137	139

Izinto ezifunyenweyo zihlelwa ngeendleko ezilungisiweyo. Ixabiso lentengiselwano efunyenweyo lifikelela kwixabiso layo elifanelekileyo.

Uxolelwaniso lwamalungiselelo okuphazamisa urhwebo nezinye izinto ezifumanekayo

Ibhalansi yokuvula	118	124
Ilungiselelo lokuphazamiseka	-	(6)
Iimali ezibhaliweyo zikhutshiwe ¹	(25)	-
	93	118

¹ Amatyala angathandabuzekiyo aye avavanywa njengangenalo uqoqosho lokulandela aye acinywa ebudeni bonyaka ophononongwayo.

5. Ezifumanekayo kwintengiselwano engeyiyo eyokutshintshiselana

Ezinye izinto ezifunyenweyo ezingatshintshiyo: Ukudluliselwa kweSebe ¹	1 500	-
Ezinye izinto ezifunyenweyo ezingatshintshiyo: iBhunga leNkcubeko ²	42	60
	1 542	60

¹ Ngonyaka ophantsi kohlolo iqumrhu lifumene intlawulo eyongezelelweyo ye-R1,5 yezigidi kwiSebe leMicimbi yeNkcubeko neMidlalo ukunceda ekunciphiseni umthwalo kumaziko enkcubeko ahlukeneyo.

² Ityala elonyusiweyo le-R60 000 kunyaka odlulileyo linxulumene nemali edluliselwe kwiiBhunga ezimbini zeNkcubeko ezingazange ziyisebenzise le mali ngenjongo ekujoliswe kuyo. Iinkcukacha zokuhlengahlengiswa konyaka odlulileyo zichazwe kwinqaku 21.

IKomishini yeNkcubeko yeNtshona Koloni

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6. Iza kubhatalwa ngokutshintshiselana ngemali

lidipozithi ezinokubuyiselwa ngumthengi	422	324
Ingeniso efunyenwe kwangaphambili	1 347	1 320
lintlawulo zorhwebo	4	51
	<u>1 773</u>	<u>1 695</u>

Imali ebhatalwayo ihlelwa ngeendleko ezilungisiweyo. Ixabiso lentengiselwano efunyenweyo lifikelela kwixabiso layo elifanelekileyo.

7. Iimali ezimele zibhatalwe kwizakhiwo

Iimali ezimele zibhatalwe kwizakhiwo	<u>2 842</u>	<u>2 117</u>
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Eli qumrhu linika ukusetyenziswa kwamaziko enkcubeko kumasebe amaphondo ngeendleko. Ingeniso evela kwezi ntengiselwano iqukiwe kwiimali ezimele zibhatalwe kwizakhiwo.

Ukusetyenziswa kwezibonelelo kunyukile nto leyo ebangele ukwanda kwengeniso efunyenwe unyaka nonyaka.

8. Ingeniso yenzala

Inzala efunyenweyo	<u>439</u>	<u>241</u>
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Oku kunyuka kubangelwe kukutshintsha kwexabiso lenzala nokunyuka kokusetyenziswa kwendawo, nto leyo ekhokelela ekubeni kubalwe imali engakumbi xa kuthelekiswa nonyaka odlulileyo.

9. Enye ingeniso evela kwintengiselwano yokutshintshiselana

Umonakalo wengeniso eqeshisayo ¹	4	1
Ukulungisa amatyala angathandabuzekiyo ²	-	6
Ingeniso yokuqeshisa: Indawo yokuhlala yabasebenzi ³	131	145
	<u>135</u>	<u>152</u>

¹ Ukunyuka kubangelwe kukwenzeka komonakalo kumaziko enkcubeko.

² Kulo nyaka ukhoyo akukho luhlengahlengiso olwenziweyo kumalungiselelo amatyala angathandabuzekiyo.

³ Ukwehla kungenxa yabasebenzi abangasasebenziyo.

10. Enye ingeniso evela kokungeyontengiselwano yokutshintshiselana

Umnikelo: linkonzo ezikhoyo	<u>5 926</u>	<u>5 946</u>
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Ukuze ufumane iinkcukacha zomnikelo: linkonzo, jonga ibali elikwinqaku 17.

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11. Ukuthunyelwa kunye nezibonelelo ezifunyenweyo

Udluliselo lweSebe lufunyenwe	2 155	627
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Intlawulo eyongezelelweyo eyi-R1,5 yezigidi ifunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo ukunceda ekunciphiseni imithwalo kumaziko enkcubeko ahlukeneyo.

12. Indlu, Isityalo kunye Nezixhobo

Izinto ezifakiweyo	201	144
Izinto ezilahlwayo	(201)	(144)
	-	-

Ebudeni bonyaka ekuhlolwa ngawo, izixhobo ezahlukeneyo zathengwa ngenxa yamaziko enkcubeko. Ukuqinisekisa ulawulo lweeasethi olusebenzayo, lo msebenzi uphakathi kwisebe (DCAS). Umzobo 17, Indlu, isityalo kunye nezixhobo (ukulahlwa kweeasethi), kufakwe kwi-akhawunti yesiphumo somnikelo lamaxabiso athweleyo ukususela nge-31 kaMatshi 2024.

13. Imali yophicotho

Uphicotho lwangaphandle	66	57
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Imali yophicotho inyukile ngenxa yokunyuka kwemali yophicotho yonyaka.

14. Iindleko eziqhelekileyo

Imali ebhatalelwa yibhanki	-	3
Ukutya ¹	18	21
Ukubonisana kunye neenkonzozangaphandle ²	59	-
Iivenkile ezinokusetyenziswa ³	137	108
Iminikelo (Ukudluliselwa kweeasethi kwiDCAS) ⁴	201	144
Izinto zebhedhi nefenitshala ethambileyo ⁵	298	142
Ukulondolozwa, ukulungiswa kunye neendleko zokuqhuba	554	551
Ukuprintwa, izinto zokubhala kunye nokupapashwa	56	46
Iindleko zendlu ⁶	1 362	1 178
Ukuhlaziywa kwelayisensi yesoftware	28	25
Ukuhamba nokuziphilisa ⁷	64	50
Iiyunifomu	8	-
	2 785	2 268

¹ Zimbalwa iintlanganiso ekuyiwa ubuqu kuzo ebeziqhutywa kunyaka ophononongwayo nto leyo eyabangela ukwehla kweendleko zokutya unyaka nonyaka.

² Ukuguqulelwa kwamaxwebhu asemthethweni kwenziwe ngaphandle awayedla ngokuguqulelwa ngaphakathi.

³ Ebudeni bonyaka ophantsi kohlolo bekufuneka igesi namafutha angakumbi kumaziko enkcubeko, ngenxa yokwanda kokusetyenziswa kwamaziko enkcubeko.

⁴ Ebudeni bonyaka ophononongwayo iiasethi zinikelwe kwiSebe leMicimbi yeNkcubeko neMidlalo ukulawula iiasethi zequmrhu.

⁵ Oku kwanda kungenxa yelinen eyongezelelekileyo nefenitshala ethambileyo ethengelwe amaziko enkcubeko ukuze agcine amaziko akumgangatho owamkelekileyo.

⁶ Ebudeni bonyaka ophononongwayo iinkonzozikamasipala zanda ngenxa yokwanda kokusetyenziswa kwamaziko enkcubeko.

⁷ Ebudeni bonyaka ekuhlolwa ngawo kuye kwanda ukuhamba ngenqwelo-moya xa kuthelekiswa nonyaka odlulileyo.

IKomishini yeNkcubeko yeNtshona Koloni

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15. Imali emele ibhatalwe ngamalungu

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
	54	61

Oku kwehla kubangelwa ikakhulu ziintlanganiso ezimbalwa ebeziqhutywa kunyaka ophononongwayo.

16. Imali ethunyelwayo nezibonelelo

Amabhunga Enkcubeko	299	210
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Oku kunyuka kubangelwa ngamabhunga enkcubeko amaninzi afumana inkxaso mali xa kuthelekiswa nonyaka odlulileyo.

17. Iinkonzo ezikhoyo

Iindleko zabasebenzi: Iinkonzo ezikhoyo	5 926	5 926
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Amagosa aqeshwe liSebe leMicimbi yeNkcubeko neMidlalo (DCAS) azalisekisa imisebenzi yesigqeba neyolawulo enxulumene neKhomishini yeNkcubeko yeNtshona Koloni (WCCC). Amagosa anikezelwe kwiQumrhu likaRhulumente aquka amagosa enza imisebenzi yolawulo neyolawulo kwizibonelelo zenkcubeko ezisixhenxe (7) kunye neQumrhu loLawulo lwezeMali elixhasa iGosa eliyiNtloko lezeMali (CFO) elijongene noLawulo lwezeMali lweDCAS kunye neWCCC. Iinkonzo ezinikezelwa ngala magosa zibalulekile kwimisebenzi kunye neenjongo zokunikezelwa kweenkonzo zeWCCC ngoko ke umvuzo wazo uyaqatshelwa kwiNgxelo yokuSebenza kwezeMali yeWCCC njengoko kufunwa yiGRAP 23.

Umlawuli: Iinkonzo zoBugcisa, iNkcubeko kunye neeLwimi, iGosa eliyiNtloko lezeMali, kunye namagosa athile kwiCandelo: Ubugcisa, iNkcubeko kunye neeNkonzo zeeLwimi zenza iindima ezimbini kuba zinikezela ngeenkonzo kuzo zombini i-DCAS kunye ne-WCCC. Ixesha elichithwe kwi-WCCC ngala magosa kunzima ukulahlwa. Ngenxa yoko, iinkonzo ezifunyenweyo kula magosa azinakulinganiswa ngokuthembekileyo kwaye azifakwanga kwiinkonzo ezivunyiweyo kwiNgxelo yokuSebenza kwezeMali yeWCCC njengoko kufunwa yiGRAP 23 kuba iinkonzo ezinikezelwa yiWCCC ngala magosa aziyifikeleli imilinganiselo yokwamkelwa.

Iinkonzo enikezelwa ngamagosa anoxanduva lolawulo kunye nemisebenzi yolawulo kumaZiko eNkcubeko iphinde yahlolwa kwakhona kunyaka-mali ka-2023/24 kwaye iqukiwe njengenxalenye yeenkonzo ezivunyiweyo kwiNgxelo yokuSebenza kwezeMali. Ngokwe-GRAP 3, ukuhlolwa kwakhona kweenkonzo ezihambelana namanani athelekiswayo kwaphinda kwahlolwa. Iinkcukacha zokuhlolwa kwakhona zichazwe kwinqaku 21.

AMANQAKU KWINGXELO ZONYAKA ZEMALI

Amanani kwiRandi Lamawaka	2024	wango2023
18 Imali eyenziwe ngokusebenza		
Intsalela	2 367	541
Iintshukumo ezingenayo imali:		
Ingeniso: linkonzo ezikhoyo	5 926	5 946
Inkcitho: linkonzo ezikhoyo	(5 926)	(5 946)
Ezonyukileyo	(2)	(2)
Utshintsho kwimali eyinkunzi esebenzayo:		
Ezifumanekayo kwintengiselwano yokutshintshiselana	29	31
Ezinye ezifumanekayo kwintengiselwano engeyiyo eyokutshintshiselana	(1 482)	-
Iza kubhatalwa ngokutshintshiselana ngemali	78	393
Izinto ezifunyenweyo kwintengiselwano yokutshintshiselana (ukuphazamiseka)	(25)	(6)
	965	957

19. Ukuzibophelela

Inkcitho yokusebenza egunyazisiweyo

Ivunyiwe kwaye inesivumelwano

• I-Bien Donne Manor House: linkonzo Zokukhusela I-Princeton	46	5
• IGroot Drakenstein: linkonzo Zokukhusela I-Princeton	45	5
• Iziko Lenkcubeko laseMelkbos: linkonzo Zokukhusela I-Princeton	35	5
• UMelkbos Oppiesee: linkonzo Zokukhusela I-Princeton	35	4
• UOkkie Jooste: linkonzo Zokukhusela I-Princeton	35	4
	196	23

Ikhontrakthi entsha yokuphendula ngezixhobo iqalile ukusebenza nge-1 ka-Epreli 2024

Zizonke izibophelelo zokusebenza

Ivunyiwe kwaye inesivumelwano	196	23
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Le nkcitho iza kuxhaswa ngemali evela

Zizonke izibophelelo

Inkcitho yokusebenza egunyazisiweyo	196	23
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20. Ipati enxulumene noko

Ubudlelwane

Umxhasi Oyintloko ISebe Lemicimbi Yenkcubeko Nemidlalo (DCAS)
 Inkampani Esebenzisana Neqhinga ILifa leMveli leNtshona Koloni
 Inkampani Esebenzisana Neqhinga IKomiti yeeLwimi yeNtshona Koloni

I-DCAS inikezela ngendawo yokuhlala kwi-WCCC ukuze yenze imisebenzi yayo yolawulo neyemali ibe liqela elinxulumene nayo ngokwe-GRAP 20.

UMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo njengeGunya eliLawulayo ngumntu onxulumene neWCCC ngokwe-GRAP 20.

Amalungu eWCCC kunye neziko njengoko kuchaziwe kwinqaku 15 ngamaqela anxulumene noko ngokwe-GRAP 20.

Onke amaSebe kunye namaQumrhu oLuntu eNtshona Koloni athathwa njengamaqela anxulumene noko njengoko ephantsi kolawulo oluqhelekileyo lwendlu yowiso-mthetho yePhondo.

Imali engenayo nephumileyo

Ingeniso efunyenwe kwipati enxulumene noko

ISebe Lemicimbi Yenkcubeko Nemidlalo	2 155	627
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Iinkonzo ezivela kwipati enxulumene noko

ISebe Lemicimbi Yenkcubeko Nemidlalo	5 926	5 946
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Iinkonzo azizange zichazwe ngaphambili phantsi kwencwadi yemali engenileyo nephumileyo Yenkampani Ehlobene Nayo. Le nto ilungisiwe kunyaka ekuhlolwa ngawo.

21. Izinto ezitshintshiweyo ngaphambi konyaka

21.1 Ezifumanekayo

Ngonyaka ophononongwayo, kwafunyaniswa ukuba intlawulo yokudluliselwa eyenziwe kunyaka odlulileyo eyi-R60 000 ayizange isetyenziselwe injongo ekujoliswe kuyo ngamabhunga amabini enkcubeko. Oku kubangele ukwanda kwezinto ezifumanekayo kunyaka odlulileyo ekubeni ityala kwafuneka linyuswe njengoko kuchaziwe kwiNqaku 5.

Isiphumo sohlengahlengiso lonyaka odlulileyo sichazwe ngezantsi:

2022/23	Njengoko kuchaziwe ngaphambili	Uhlenga-hlengiso	Iphinde yahlaziywa
Ingxelo Yotshintsho Kwiasethi Ezipheleleyo			
Intsalela eqokelelweyo	3 359	60	3 419
Ingxelo Yesikhundla Sezemali			
Ezifumanekayo kwintengiselwano engeyiyo eyokutshintshiselana	-	60	60

21.2 Iinkonzo ezikhoyo

Ebudeni bonyaka ophononongwayo, inkonzo enikezelwa ngamagosa anoxanduva lolawulo kunye nemisebenzi yolawulo kumaZiko eNkcubeko yahlolwa kwakhona njengeenkonzo ezinikezelwa kwiQumrhu. Ekubeni le meko ibikho kunyaka odlulileyo, kuye kwahlengahlengiswa ukuze kuqinisekiswa ukuba iingxelo zemali zichazwe ngendlela efanelekileyo.

21. Utshintsho lwangaphambi konyaka (luyaqhubeka)

21.2 Iinkonzo ezikhoyo (ziyaqhubeka)

Isiphumo sohlengahlengiso lonyaka odlulileyo sichazwe ngezantsi:

2022/23	Njengoko kuchaziwe ngaphambili	Uhlenga-hlengiso	Iphinde yahlaziywa
Ingxelo Yotshintsho Kwiasethi Ezipheleleyo			
Intsalela eqokelelweyo	-	5,272	5 272
Intsalela eqokelelweyo	-	(5 272)	(5 272)
Ingxelo Yesikhundla Sezemali			
Ingeniso: Iinkonzo ezikhoyo	674	5 272	5 946
Inkcitho: Iinkonzo ezikhoyo	(674)	(5 272)	(5 946)

22. Ukulawulwa komngcipheko

Izinto ezenziwa liqumrhu ziyibeka kwimngcipheko eyahlukeneyo yezemali: umngcipheko wentengiso, umngcipheko wenzala yexabiso elifanelekileyo, umngcipheko wenzala yemali, umngcipheko wemali ongayisebenzisa kunye nomngcipheko wokubhatalwa kwemali.

Umngcipheko wokungabi namali

Umngcipheko wokungabi namali ngumngcipheko wokuba inkampani ingakwazi ukufikelela kwiimfanelo zayo zemali njengoko zifuneka. Ngokumalunga neemfuno zayo zokuboleka, inkampani iqinisekisa ukuba imali eyaneleyo iyafumaneka ukuze ifikelele kwizibophelelo zayo zemali ezilindelekileyo nezingalindelekanga. Zonke iakhawunti eziseleyo ezifanele zibhatalwe zifuneka zingekapheli iintsuku eziyi-30 emva kosuku lokunika ingxelo.

Uhlalutyo lovakalelo

Nge-31 kaMatshi 2024, ukuba amanqanaba enzala kwizixhobo zemali ezitshintshatshintshayo ebeyi-1% ngaphezulu/ngaphantsi nazo zonke ezinye izinto ezitshintshatshintshayo ezihlala zihleli, intsalela yonyaka wonke ibe yi-R58 795 ngaphezulu/ngaphantsi.

Umngcipheko wokungabhatalwa kwetyala

Umngcipheko wokuthenga ngetyala ubhekisela kumngcipheko wokuba elinye iqumrhu liya kusilela kwizibophelelo zalo zekhontrakthi ezikhokelela ekulahlekelweni yimali kwinkampani. Eli qumrhu lamkele ipolisi yokujongana kuphela namaqela afanelekayo okuthenga ngetyala.

Umngcipheko wekhredithi ubukhulu becala uqulethe iidipozithi zemali, imali elingana nayo, izixhobo zemali ezicatshulwayo nabantu abanamatyala okurhweba. Le nkampani ifaka imali kuphela kwiibhanki ezinkulu ezinemali ongayisebenzisa ekumgangatho ophezulu ize inciphise ukubhengezwa kwayo nayiphi na inkampani.

Akukho mida yemali ongayisebenzisa egqithileyo ngexesha lokunika ingxelo, kwaye abalawuli abalindelanga nayiphi na intsalela (intsilelo) yokungaqhubi kwaba bantu.

Elona xabiso liphezulu kumngcipheko wemali ongaphezulu

Ukuchanabeka kwenkampani kumngcipheko wemali ongayisebenzisa xa kuthelekiswa nemali-mboleko nefunyenweyo kuphela kwizixa ezikwiphepha lemali eshiyekileyo.

Umngcipheko wemarike

Le nkampani ayikho semngciphekweni wokurhweba, ngenxa yokuba kufuneka ibhatalwe abo bathenga ngetyala kwiintsuku eziyi-30 emva kokuba ifumene i-invoysi njengoko kufunwa yimigaqo yengxowa-mali kunye ne-PFMA.

Umngcipheko wexabiso lenzala

Iprofayile yomngcipheko wequmrhu inemali-mboleko yexabiso eliqingqiweyo nelidadayo kunye nemali eshiyekileyo yebhanki ebeka iqumrhu kumngcipheko wexabiso elifanelekileyo kunye nomngcipheko wexabiso lenzala yemali kwaye inokushwankathelwa ngolu hlobo lulandelayo:

IKomishini yeNkcubeko yeNtshona Koloni

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22. Ulawulo lomngcipheko (luyaqhubeka)

Iimpahla zemali

Urhwebo nezinye izinto ezifumanekayo zikwizinga elingaguqukiyo. Abalawuli balawula umngcipheko wezinga lenzala ngokuthetha-thethana ngamaxabiso anenzuzo kwimali-mboleko ezidadayo kwaye apho kunokwenzeka kusetyenziswa imali-mboleko zamaxabiso aqingqiweyo.

Abalawuli banomgaqo-nkqubo olinganisela inzala kwimali-mboleko yeeasethi kunye nenzala ehlawulwayo kumatyala.

Umngcipheko wezinga lenzala yemali

Isixhobo semali	Kufuneka ibhatalwe kwisi- thuba esinga- phantsi konyaka omnye	Kufuneka ibekho kunyaka omnye ukuya kwimibini	Kufuneka ibekho kwimi- nyaka emibini ukuya kwemi- thathu	Kufuneka ibekho kwimi- nyaka emitha- thu ukuya kwemine	Ilindeleke emva kwemi- nyaka emihlanu
Imimiselo eqhelekileyo yemali ongayisebenzisa Imali ekhoyo kumaziko ebhanki akhoyo	5 880	-	-	-	-
Iza kubhatalwa - Imimiselo eyandisiweyo yemali ongayisebenzisa	(4)	-	-	-	-
Imali equkiweyo	5 876	-	-	-	-
Ixesha elidlulileyo lifikile kodwa alilungiselelwanga	-	-	-	-	-

Isixhobo semali 032024	Yangoku	Kufuneka ifike kwii- ntsuku eziyi-1 ukuya kwe- ziyi-30	Ilindeleke nge-31- lintsuku eziyi-60	Ilindeleke kwi-61- lintsuku eziyi-90	Ilindeleke kwii-ntsuku eziyi-90 nanga- phezulu	Iyonke
Ezifumanekayo kwintengiselwano yokutshintshiselana	27	24	29	9	135	224
Ezinye izinto ezifumanekayo kwintengiselwano engeyiyo yokutshintshiselana	1500				42	1 542
Imali Equkiweyo	1 527	24	29	9	177	1 766
Ixesha elidlulileyo kodwa aliphazamisanga	-	(24)	(29)	(9)	(43)	(105)

Ezibandakanyiweyo kwiiMbuyekezo zoRhwebo yimali eyi-R98 000 efuneka kumaSebe aseNtshona Koloni.

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Amanani kwiRandi Lamawaka	2024	wango2023
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22. Ulawulo lomngcipheko (luyaqhubeka)

Isixhobo semali 032023	Yangoku	Kufuneka ifike kwii-ntsuku eziyi-1 ukuya kweziyi-30	Ilindeleke nge-31-lintsuku eziyi-60	Ilindeleke kwi-61-lintsuku eziyi-90	Ilindeleke kwii-ntsuku eziyi-90 nanga-phezulu	Iyonke
Urhwebo nezinye izinto ezifumanekayo	35	19	8	28	163	253
Enye ingeniso evela kokungeyontengiselwano yokutshintshiselana	-	-	-	-	60	60
Imali Equkiweyo	35	19	8	28	223	313
Ixesha elidlulileyo kodwa aliphazamisanga	-	(19)	(8)	(28)	(45)	(100)

Ezibandakanyiweyo kwiiMbuyekezo zoRhwebo yimali eyi-R90 000 efuneka kumaSebe aseNtshona Koloni.

23. Iziganeko emva kosuku lokunika ingxelo

Kwakungekho ziganeko eziphathekayo zokungahlengahlengisi ezenzeke emva kwexesha lokunika ingxelo.

24. Ukwahluka kohlahlo-lwabiwo mali

Uhlengahlengiso Lwebhajethi:

Ngexesha lonyaka-mali ka-2023/24 uhlahlo lwabiwo-mali lonyuswe nge-R600 000, ukusuka kuhlahlo-lwabiwo-mali lokuqala lwe-R2,749m ukuya kuhlahlo-lwabiwo-mali oluhlengahlengisiweyo lwe-R3,349m. Kwakufuneka imali eyongezelelekileyo ukuze kuqinisekiswa ukuba izibonelelo zenkcubeko zigcinwa kakuhle xa kuthathelwa ingqalelo ukwanda kokusetyenziswa kwezi zibonelelo.

24.1 Ukuthengiswa kwempahla neenkonzo ngaphandle kwempahla eyinkunzi

Ingeniso inyuka unyaka nonyaka ngenxa yokunyuka kokusetyenziswa kwamaziko enkubeko.

24.2 Ingeniso yeshishini ngaphandle kokuthengisa

Ukwahluka kubangelwe kukunyuka kwexabiso lenzala lonyaka ophononongwayo.

24.3 Izinto neenkonzo

Ukwahluka kubangelwa ikakhulu kukulibaziseka kwinkqubo yokuthenga, njengoko abathengisi bengazange bacaphune ngokweenkcukacha ezibhengeziweyo.

24.4 Imali Ethunyelwayo Nezibonelelo

Ukwahluka kubangelwa ikakhulu yimali encinci enikezelwa kwimibutho yenkcubeko kunokuba bekucetywe ekuqaleni, kuba ezinye zeeprojekthi azizange zifanelekele imali ebekucetywe ekuqaleni.

25. Ukusebenza kweBBBEE

Inkcazelo yokuthobela uMthetho weB-BBEE iqukiwe kwingxelo yonyaka phantsi kwecandelo elinesihloko esithi Inkcazelo Ngentsebenzo Yokuthotyelwa kweB-BBEE.

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