



Wes-Kaapse Regering



Western Cape Language Committee  
Wes-Kaapse Taalkomitee  
IKomiti yeelWimi yeNtshona Koloni



Wes-Kaapse Taalkomitee

Jaarverslag 2023/24



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# DEEL A: ALGEMENE INLIGTING

## 1. ALGEMENE INLIGTING VAN OPENBARE ENTITEIT

<b>GEREGISTREERDE NAAM:</b>	Wes-Kaapse Taalkomitee
<b>REGISTRASIENOMMER:</b>	Nie van toepassing nie
<b>STRAATADRES:</b>	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
<b>POSADRES:</b>	Privaat Sak X9067 Kaapstad 8000
<b>TELEFOONNOMMER/S:</b>	+27 21 483 3889
<b>E-POSADRES:</b>	DCAS.Language@westerncape.gov.za
<b>WEBWERFADRES:</b>	<a href="http://www.westerncape.gov.za/dept/cas">www.westerncape.gov.za/dept/cas</a>
<b>EKSTERNE OUDITEURE:</b>	Ouditeur-generaal van Suid-Afrika Parklaan 19 Milnerton Kaapstad 7441
<b>BANKIERE:</b>	Nedbank 5de Verdieping Nedbank-kloktoring V&A Waterfront Kaapstad 8001
<b>SEKRETARIS VAN MAATSKAPPY/ RAAD</b>	Nie van toepassing nie

## 2. LYS VAN AFKORTINGS/AKRONIEME

<b>AERP</b>	Algemeen Erkende Rekeningkundige Praktyk
<b>BBSEB</b>	Breedgebaseerde Swart Ekonomiese Bemagtiging
<b>DKD</b>	Departement van Korrektiewe Dienste
<b>DKES</b>	Die Departement van Kultuursake en Sport
<b>DotP</b>	Die Departement van die Premier
<b>FJS</b>	Finansiële Jaarstate
<b>HD</b>	Hoofdirekteur
<b>HFB</b>	Hoof- Finansiële Beampte
<b>IESR</b>	Internasionale Etiekstandaarderaad vir Rekenmeesters
<b>IMTD</b>	Internasionale Moedertaaldag
<b>ISA</b>	Internasionale Standaard oor Ouditkunde
<b>KSUT</b>	Kaapse Skiereiland Universiteit van Tegnologie
<b>LUR</b>	Lid van die Uitvoerende Raad
<b>MTSR</b>	Mediumtermyn Strategiese Raamwerk
<b>OGSA</b>	Die Ouditeur-generaal van Suid-Afrika
<b>OIB</b>	Ondernemingsinhoudbestuur
<b>ORB</b>	Ondernemingsrisikobestuur
<b>ORBEKOM</b>	Ondernemingsrisikobestuur-en-etiekkomitee
<b>PanSAT</b>	Die Pan-Suid-Afrikaanse Taalraad
<b>POPIA</b>	Wet op die Beskerming van Persoonlike Inligting, 2013
<b>PORBBS</b>	Provinsiale Ondernemingsrisikobestuurbeleid en -strategie
<b>PSP</b>	Provinsiale Strategiese Plan
<b>PTK</b>	Provinsiale Taalkomitee
<b>RB</b>	Rekenpligtige Beampte
<b>RG</b>	Rekenpligtige Gesag
<b>SAGT</b>	Suid-Afrikaanse Gebaretaal
<b>SKOOR</b>	Staande Komitee oor Openbare Rekeninge
<b>VGP</b>	Visie-geïnspireerde prioriteite
<b>VKB</b>	Voorsieningskettingbestuur
<b>WOFB</b>	Wet op Openbare Finansiële Bestuur, 1999
<b>WOO</b>	Wet op Openbare Oudit
<b>WKR</b>	Wes-Kaapse regering
<b>WKTK</b>	Wes-Kaapse Taalkomitee
<b>WOO</b>	Wet op Openbare Oudit

### 3. VOORWOORD DEUR DIE VOORSITTER

Die Wes-Kaapse Taalkomitee (WKTK) bevorder die gebruik van die drie amptelike tale en Suid-Afrikaanse Gebaretaal aktief om billike toegang tot inligting en kennis in die Provinsie te verseker. Nuwe strategieë is gedurende die oorsigjaar deur die WKTK en vennote, insluitend die Pan-Suid-Afrikaanse Taalraad (PanSAT), gevolg en deurgaans toegepas om individue wat ons in die Wes-Kaap bedien, se lewens doeltreffend te beïnvloed.

Die WKTK het in 2023/24 die volgende belangrike projekte in werking gestel:

Ons het saam met die Departement van Korrektiewe Dienste (DKD) en die Nasionale Biblioteek van Suid-Afrika aan die Provinsiale Funda Mzantsi Streekskompetisie vir Geletterdheid gewerk. Aangesien die DKD gretig was om Nama-taalonderrig aan gevangenes bekend te stel, het die Komitee 'n honderd Nama-boekies met oudiolêers, wat op USB-stokkies gestoor is, aan hulle voorsien. Die Komitee was deel van die 200-jarige viering in Langa Dorpsgebied om die bestaan van isiXhosa as 'n geskrewe en gepubliseerde taal te herdenk.

Internasionale Moedertaaldag is met 'n isiXhosa Spelwedstryd gevier wat in vennootskap met die PanSAT en die Kaapse Skiereiland Universiteit van Tegnologie (KSUT) by die Iziko Museums van Suid-Afrika aangebied is. Hierdie kompetisie is vir graad 4-laerskoolleerders gehou. Die WKTK het ook Suid-Afrikaanse speelkaarte vir Gebaretaal (SAGT) aangeskaf om Suid-Afrikaanse Gebaretaal sowel as ander amptelike tale te bevorder.

Die Komitee en sy vennote het met hierdie programme veeltaligheid bevorder en daarmee inwoners van die Wes-Kaap deur middel van taal bemagtig. Hierdie programme dra daartoe by om menswaardigheid te verhef deur wedersydse respek vir taal te kweek.

Die Komitee sal voortgaan om die belangrike rol van taal te bevorder deur bewustheid te verhoog, die Wes-Kaapse Taalbeleid in te stel en om inheemse tale en die SAGT aan te moedig.



**Genevieve Lentz**  
**Voorsitter**  
**31 Augustus 2024**



## 4. OORSIG DEUR DIE REKENPLIGTIGE GESAG (RG)

Die Wes-Kaapse Taalkomitee se Jaarverslag vir 2023/24 is in ooreenstemming met artikel 55 (1)(d) van die Wet op Openbare Finansiële Bestuur (WOFB), Wet 1 van 1999, opgestel.

### Algemene finansiële oorsig

Die Komitee het ten spyte van 'n klein bedryfsbegroting sy hulpbronne doeltreffend bestuur en deur middel van 'n Bestuurde Netwerkmodel, saamgestel uit vennootskappe met organisasies soos die Departement van Kultuursake en Sport, die PanSAT, en ander entiteite wat die bevordering en ontwikkeling van taal nastreef, sy doelwitte oorskrei. Dit het die Komitee en vennote 'n geleentheid gegee om menslike en finansiële hulpbronne saam te voeg en het die Komitee gehelp om sy verpligtinge, soos uiteengesit in die Wes-Kaapse Provinsiale Talewet, Wet 13 van 1998, na te kom. Geen belangrike finansiële kwessies is gedurende die jaar onder oorsig bepaal nie en finansiële onderhandelinge is in ooreenstemming met gevestigde beleide en prosedures uitgevoer.

### Bestedingstendense

Program/ aktiwiteit/ doelwit	2023/24			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	321	309	*12	454	427	27
<b>Totale besteding</b>	<b>321</b>	<b>309</b>	<b>12</b>	<b>454</b>	<b>427</b>	<b>27</b>

\*Die Entiteit het saam met die Departement van Kultuursake en Sport en ander organisasies taalprojekte aangepak wat tot besparings gedurende die jaar onder oorsig gelei het.

### Kapasiteitsbeperkings

Die Komitee het geen kapasiteitsbeperkings gehad nie.

### Belangrike aktiwiteite wat beëindig is/aktiwiteite wat gestaak moet word

Die Komitee het nie enige belangrike aktiwiteite gestaak nie en beplan ook nie om enige in die toekoms te staak nie.

### Nuwe of voorgestelde belangrike aktiwiteite

Geen

### Fondsoordragte

Geen

### Ongevraagde bodvoorstelle

Die Komitee het nie ongevraagde bodvoorstelle afgehandel nie.

### Voorsieningskettingbestuur en of prosesse en stelsels beskikbaar is

Die Komitee het, met die ondersteuning van die DKES, gesonde en deeglike Voorsieningskettingbestuur-prosesse en -stelsels ingestel wat aan die vereiste wetgewende en regulatoriese raamwerke voldoen. Derhalwe het die Komitee geen ongemagtigde, vrugtelose, onreëlmatige of verkwistende uitgawes gedurende die oorsigtydperk aangegaan nie. Die Komitee se hulpbronne word doeltreffend bestuur. Gereelde oudits en deurlopende verbeterings van die VKB-prosesse verseker dat risiko's verlaag word.



**Uitdagings en hoe dit opgelos is**

'n Dowe lid se bedanking in die vorige boekjaar het 'n leemte gelaat om ondersteuningsadvies aan dowes en hul behoeftes te verleen. Samewerking tussen die Komitee en organisasies soos PanSAT asook vennootskapalliansies wat toegang tot eksterne kundigheid het, het verligting gebring.

**Ouditverslagsake in die vorige jaar en hoe dit hanteer sou word**

Geen. Die Komitee het 'n skoon oudit vir die vorige finansiële jaar ontvang.

**Vooruitsigte/Planne vir die toekoms om finansiële uitdagings op te los**

Die Komitee sal voortgaan om die Bestuurde Netwerkmodel in te stel en saam met ander vennote te werk om seker te maak dat 'n samehangende strategie ingestel word om taalaangeleenthede in die Wes-Kaap te hanteer.

**Gebeurtenisse ná die verslagdoeningsdatum**

Geen

**Ekonomiese lewensvatbaarheid**

Die ekonomiese lewensvatbaarheid van die Wes-Kaapse Taalkomitee word daarin saamgevat dat dit deur die PanSAT as 'n provinsiale taalkomitee vir die Wes-Kaap erken word. Dit werk saam en voorsien die PanSAT van advies oor taalaangeleenthede in die provinsie.

**Erkennings en waardering**

Ek wil graag my opregte dank uitspreek teenoor Anroux Marais, die Minister gedurende die verslagtydperk, en die amptenare in die Departement van Kultuursake en Sport wie se ondersteuning daartoe bygedra het dat die Komitee sy jaarlikse bepaalde doelwitte bereik het. Ek wil graag die Komitee lede bedank vir hul ondersteuning van die Batho Pele-beginsels in hul diens aan die Wes-Kaap.



**Genevieve Lentz**

**Namens die Rekenpligtige Gesag**

**31 Augustus 2024**

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

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

Alle inligting en bedrae wat in die Jaarverslag bekendgemaak word, stem ooreen met die Finansiële Jaarstate wat deur die Ouditeur-generaal geoudit is. Die Jaarverslag is volledig, akkuraat en bevat geen weglating van inligting nie. Die Jaarverslag is voorberei volgens die riglyne vir 'n Jaarverslag soos deur die Nasionale Tesourie uitgereik.

Die Finansiële Jaarstate (Deel F) is opgestel in ooreenstemming met die Algemeen Erkende Rekeningkundige Praktykstandaarde (AERP) wat van toepassing op die Openbare Entiteit is. Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding van die Finansiële Jaarstate en vir die bevindings wat in hierdie inligting gemaak word.

Die Rekenpligtige Gesag is verantwoordelik vir die bepaling en instelling van 'n interne beheerstelsel, wat ontwerp is om redelike versekering te gee oor die integriteit en betroubaarheid van die prestasie- en menslike hulpbronne-inligting en die finansiële jaarstate.

Eksterne ouditeure word aangestel om 'n onafhanklike mening oor die Finansiële Jaarstate te gee.

Na ons mening is die Jaarverslag vir die finansiële jaar, geëindig 31 Maart 2024, 'n regverdige weerspieëling van die bedrywighede, prestasie- en menslike hulpbronne-inligting en die finansiële sake van die Openbare Entiteit.

Die uwe



**Genevieve Lentz**  
**Namens die Rekenpligtige Gesag**  
**31 Augustus 2024**

## 6. STRATEGIESE OORSIG

### 6.1. Visie

Die bemagtiging van alle inwoners van die Wes-Kaap deur taal; die opheffing van menswaardigheid deur wedersydse respek vir taal en die bevordering van veeltaligheid.

### 6.2. Missie

Om die gebruik van die drie amptelike tale van die Wes-Kaap en die instelling van die Wes-Kaapse Taalbeleid te monitor; en om die Minister verantwoordelik vir taalaangeleenthede asook die PanSAT oor taalkwessies in die Provinsie of wat die Provinsie raak, te adviseer.

### 6.3. Waardes

Sorg, Bekwaamheid, Aanspreeklikheid, Integriteit, Innovering en Responsiwiteit.

## 7. WETGEWENDE EN ANDER MANDATE

Die WKTK is ingevolge die Wet op Openbare Finansiële Bestuur, 1999 'n skedule 3C-entiteit.

### 7.1 Grondwetlike mandate

Artikel	Beskrywing
<b>Grondwet van die Republiek van Suid-Afrika, 1996</b>	
Artikel 6(3), (4) en (5): Taal	Die Wes-Kaapse Regering moet deur wetgewende en ander maatreëls sy gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelyke aansien geniet en moet ewewigtig behandel word. Die WKTK werk saam met die PanSAT om die drie amptelike tale van die provinsie te bevorder en om geleenthede te skep om die Khoi-, Nama- en San-tale en die SAGT te ontwikkel en te gebruik.  Die WKTK, in samewerking met die DKES, is verantwoordelik om die instelling van die Wes-Kaapse Taalbeleid, wat in 2001 aanvaar is, te monitor en evalueer en moet minstens een keer per jaar aan die Wes-Kaapse Provinsiale Parlement verslag doen oor hierdie mandaat. Die DKES het toesig oor die WKTK en bied administratiewe en finansiële ondersteuning aan die Komitee.
Artikel 30: Taal en kultuur	Die WKTK bemiddel geleenthede vir die mense van die Wes-Kaap om hul taal- en kulturele regte uit te oefen, met die hulp van programme en projekte wat deur die WKTK aangebied word.
Artikel 31: Kulturele, godsdienstige en linguïstiese gemeenskappe	Die WKTK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap met respek hanteer.
Artikel 41: Beginsels van samewerkende regering en interregeringsverhoudinge	Die WKTK werk met alle regeringsfere saam om sy mandaat na te kom.
Bylae 4: Funksionele areas van konkurrente nasionale en provinsiale wetgewende bevoegdheid	Volgens die bepalinge van artikel 6 verleen die Grondwet uitdruklik wetgewende bevoegdheid aan die Wes-Kaapse Provinsiale Parlement oor die taalbeleid en regulering van amptelike tale. Die WKTK werk nou saam met die nasionale Departement van Sport, Kuns en Kultuur en verwante staatsorgane oor taalbeleidsake.

Artikel	Beskrywing
<b>Grondwet van die Republiek van Suid-Afrika, 1996</b>	
Artikel 195: Basiese waardes en beginsels wat openbare administrasie bestuur	Die DKES-amptenare wat vir ondersteuning in die uitvoering van die WKTK se mandaat verantwoordelik is, moet die doeltreffende, ekonomiese en effektiewe gebruik van hulpbronne verseker. Programme wat in die openbare sektor aangebied word, behoort maksimum voordele teen die laagste moontlike koste te lewer.
<b>Grondwet van die Wes-Kaap, 1997 (Wet 1 van 1998)</b>	
Artikel 5	Vir die doeleindes van die Wes-Kaapse Regering: a. die amptelike tale, naamlik Engels, isiXhosa en Afrikaans van die provinsie moet gebruik word; en b. die tale moet gelyke status geniet.  Die WKTK moet die gebruik van isiXhosa, Afrikaans en Engels in die Wes-Kaap monitor.  Die WKTK moet ook praktiese en positiewe maatreëls instel om die daardie inheemse tale van Wes-Kaap wie se status verlaag en gebruik histories verminder is, te bevorder.
Artikel 81(d)	Die Wes-Kaapse Regering moet beleide aanvaar en instel om Wes-Kaapse inwoners se welsyn wesenlik te bevorder en te handhaaf. Dit moet beleide insluit wat daarop gemik is om respek vir die regte van kulturele, godsdienstige en taalgemeenskappe in die Wes-Kaap te bevorder.

## 7.2 Wetgewende mandate

Wetgewing	Verwysing	Beskrywing
Grondwet Agtiende Wysigingswet	Wet 3 van 2023	Die Wet wysig artikel 6 van die Grondwet van die Republiek van Suid-Afrika, 1996, deur die toevoeging van Suid-Afrikaanse Gebaretaal as een van die amptelike tale van Suid-Afrika.
Wet op die Pan-Suid-Afrikaanse Taalraad	Wet 59 van 1995	Die WKTK word deur die PanSAT erken. Hierdie Wet vereis, onder meer, dat die PanSAT 'n Provinsiale Taalkomitee (PTK) in elke provinsie moet stig. 'n PanSAT Wes-Kaap PTK is in Augustus 2019 gestig.
Wet op die Beskerming van Persoonlike Inligting (POPIA)	Wet 4 van 2013	Die Wet bevorder die beskerming van persoonlike inligting wat deur openbare en private instansies verwerk word; en om sekere voorwaardes in te stel vir minimum vereistes vir die verwerking van persoonlike inligting. Daarbenewens maak die Wet voorsiening vir die daarstelling van 'n Inligtingsreguleerder om sekere bevoegdhede uit te oefen en sekere pligte en funksies uit te voer ingevolge hierdie Wet en die Wet op die Bevordering van Toegang tot Inligting, 2000.  Die Wet maak verder voorsiening vir die uitreiking van gedragskodes; die regte van persone met betrekking tot ongevraagde elektroniese kommunikasie en outomatiese besluitneming; om die vloei van persoonlike inligting buite die grense van die Republiek te reguleer; en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.
Wet op Openbare Finansiële Bestuur (WOFB)	Wet 1 van 1999	Die WKTK moet kwartaallikse en jaarlikse prestasieverslae en geouditeerde finansiële state indien, wat op die strategiese doelwit vir jaarlikse doelwitte vir elke finansiële jaar gegrond is.

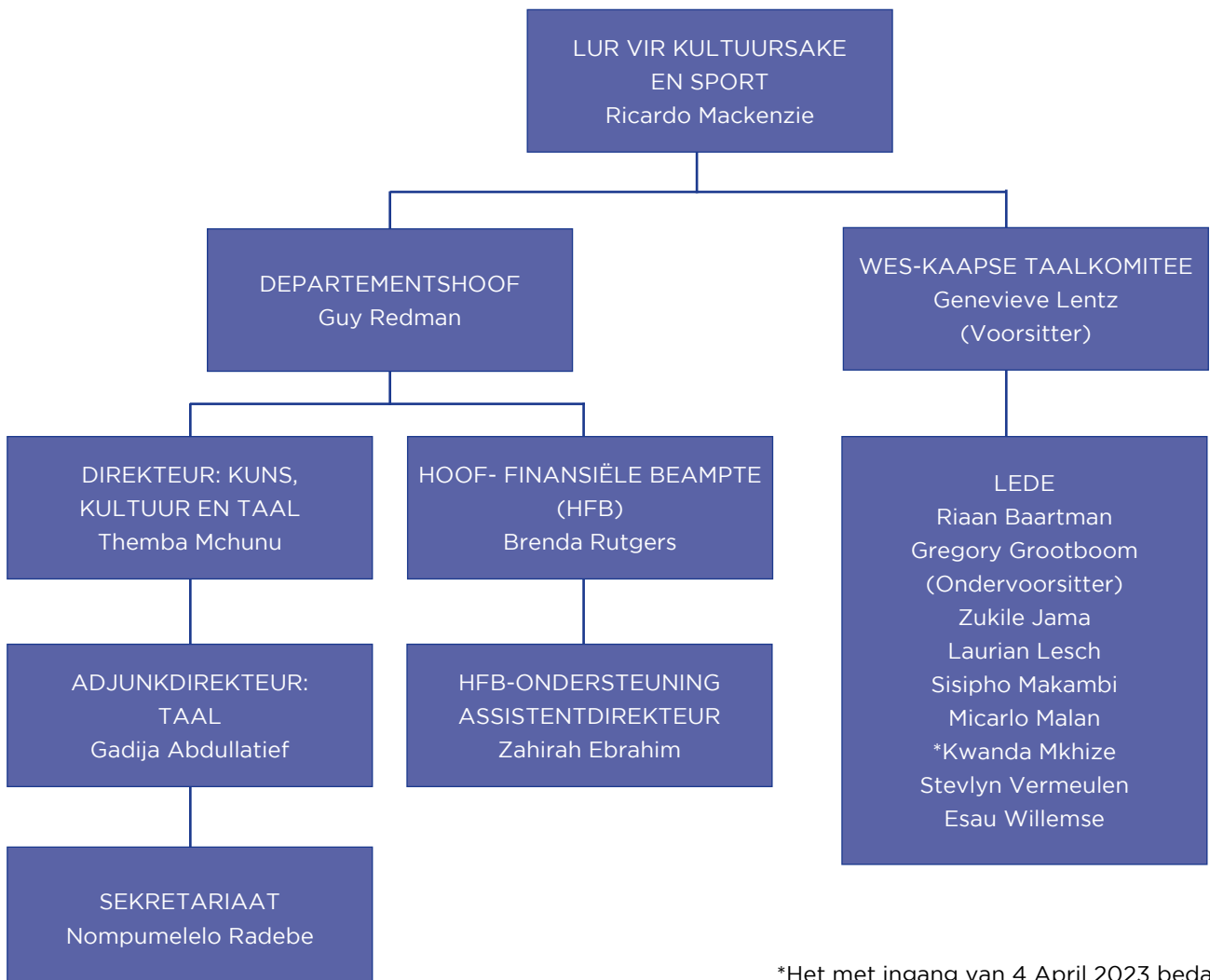
Wetgewing	Verwysing	Beskrywing
Wet op die Raad vir Suid-Afrikaanse Taalpraktisyns, 2014	Wet 8 van 2014	Wanneer die Suid-Afrikaanse Taalpraktisynsraad tot stand kom, sal dit die bevoegdheid hê om, onder meer, taalpraktisyns te registreer en akkrediteer, 'n gedragskode in te stel, en taalpraktyke te reguleer.
Wet op tradisionele en Khoi-San-leierskap	Wet 3 van 2019	Die Wet maak voorsiening vir: <ul style="list-style-type: none"> <li>• die erkenning van tradisionele en Khoi-San gemeenskappe, leiersposisies en vir die terugtrekking van sodanige erkenning;</li> <li>• die funksies en rolle van tradisionele en Khoi-San-leiers;</li> <li>• die erkenning, instelling, funksies, rolle en administrasie van koning- of koninginskapsrade, tradisionele hoofrade, tradisionele rade, Khoi-San-rade en tradisionele sub-rade, asook ondersteuning aan sulke rade;</li> <li>• die stigting, samestelling en funksionering van die Nasionale Kantoor van Tradisionele en Khoi-San-leiers;</li> <li>• die stigting van provinsiale kantore van tradisionele en Khoi-San leiers;</li> <li>• die stigting en samestelling van plaaslike kantore vir Tradisionele en Khoi-San Leiers;</li> <li>• die instelling en bestuur van die Kommissie oor Khoi-San-aangeleenthede;</li> <li>• 'n gedragskode vir lede van die Nasionale Kantoor, provinsiale kantore, plaaslike kantore en alle tradisionele en Khoi-San-rade; en</li> <li>• Wetlike bevoegdhede van die Minister en Premiers.</li> </ul>
Wet op die gebruik van amptelike tale	Wet 12 van 2012	Hierdie Wet is spesifiek van toepassing op nasionale departemente, nasionale openbare entiteite en nasionale openbare ondernemings. Indien aspekte van die Wet 'n uitwerking op taalbeleid en -praktyke in die Wes-Kaap sou hê, sou dit aan die WKTK 'n mandaat gee om 'n rol te speel.
Wet op Wes-Kaapse Provinsiale Tale	Wet 13 van 1998	Die WKTK moet, onder andere: <ul style="list-style-type: none"> <li>• die gebruik van Afrikaans, Engels en isiXhosa deur die Wes-Kaapse regering kontroleer;</li> <li>• aanbevelings aan die LUR (Lid van die Uitvoerende Raad) en die Provinsiale Parlement maak oor enige voorgestelde of bestaande wetgewing, praktyk en beleid wat taal in die Wes-Kaap raak;</li> <li>• die beginsel van veeltaligheid aktief bevorder;</li> <li>• die ontwikkeling van voorheen gemarginaliseerde inheemse tale aktief bevorder;</li> <li>• die LUR en die Wes-Kaapse Kultuurkommissie oor taalaangeleenthede in die Provinsie adviseer; en</li> <li>• Die PanSAT oor taalaangeleenthede in die Wes-Kaap adviseer.</li> </ul>

### 7.3 Beleidsmandate

Beleid	Beskrywing
Nasionale Taalbeleids-raamwerk (2003)	Hierdie beleid verskaf 'n nasionale raamwerk vir die toepassing van die bepalinge van die Grondwet en wetgewende mandate aan alle staatsorgane, insluitend die WKTK. Dit sit ook beginsels en instellingstrategieë wat gevolg moet word uiteen.
Wes-Kaapse Taalbeleid (gepubliseer in die Provinsiale Koerant as P.K. 369/2001 van 27 November 2001)	Die WKTK is verplig om die instelling van hierdie beleid te monitor.
Gedragskode vir lede van die WKTK	Die hoofdoel van die Kode is om voorbeeldige gedrag onder lede te bevorder en om aan die WKTK institusionele geloofwaardigheid te gee.

Beleid	Beskrywing
Finansiële Delegasies	Delegasies van bevoegdheid uitgereik deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
VKB-delegasies	Delegasies van bevoegdheid deur die Rekenpligtige Gesag uitgereik ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
Wesentlikheidsraamwerk	Daar word van die Rekenpligtige Gesag verwag om in oorleg met eksterne ouditeure 'n raamwerk te ontwikkel van aanvaarbare wesentlikheids- en beduidendheidsvlakke wat met die Uitvoerende Gesag ooreenkom.
Bedrogvoorkomingsplan	Die beleid verskaf reaksiemeganismes om insidente van bedrog wat 'n uitwerking op die Entiteit het, te ondersoek en op te los.
Ondernemingsrisiko-bestuurstrategie en Instellingsplan	Om uitvoering te gee aan die vereistes van die WOFB, Wet 1 van 1999, artikel 51(1) (a)(i) wat bepaal dat die rekenpligtige gesag moet verseker dat die Entiteit 'n effektiewe, doeltreffende en deursigtige stelsel van finansiële en risikobestuur en interne beheer het.
Vergoeding van Lede	Om betaling aan genomineerde lede van die WKTK te bemiddel om konferensies, projekte, vergaderings en werksinkels namens die Entiteit by te woon.
Voorsieningskettering-bestuurbeleid	Om voorsieningsketteringbestuur binne die Entiteit te reguleer.

## 8. ORGANISATORIESE STRUKTUUR



\*Het met ingang van 4 April 2023 bedank

## DEEL B: PRESTASIE-INLIGTING

### 1. OUDITEUR-GENERAAL SE VERSLAG: VOORAFBEPAALTE DOELWITTE

Die Ouditeur-generaal Suid-Afrika (OGSA) volg tans die nodige ouditprosedures vir prestasie-inligting om beperkte gerusstelling in die vorm van 'n ouditgevolgtrekking te verskaf. Die ouditgevolgtrekking van die prestasie teenoor voorafbepaalde doelwitte is vervat in die verslag aan bestuur, onder die opskrif, Voorafbepaalde Doelwitte, in die Verslag oor ander wetlike en regulatoriese vereistes-afdeling van die Ouditeursverslag.

Verwys na bladsy 37 van die Ouditeursverslag, gepubliseer as Deel F: Finansiële Inligting.

### 2. OORSIG VAN PRESTASIE

#### 2.1. Diensleweringomgewing

Die Komitee het volhoudend taal se status as 'n noodsaaklike instrument vir menslike kommunikasie en uitdrukking bevorder deur die instelling van die Wes-Kaapse Taalbeleid aan te moedig en inheemse tale en die SAGT se belangrike rol te bepleit. Sy verbintenisse en samewerking met ander organisasies in die taalbevorderingsfeer is op 'n Bestuurde Netwerkmodel gegrond, wat die gebruik van gekombineerde hulpbronne en kundigheid moontlik gemaak het om aandag aan 'n meer volhoubare en verenigde invloed op die taallandskap van die provinsie te gee.

Die Komitee het ses vergaderings belê en drie bewusmakingsveldtogte aangebied wat die instelling van die Wes-Kaapse Taalbeleid bevorder het, asook drie projekte vir die bevordering van inheemse tale. Die projekteikens is as gevolg van die toepassing van die bogenoemde Bestuurde Netwerkmodel oorskrei.

Die Komitee en die PanSAT het 'n goeie werksverhouding gehandhaaf wat samewerking oor taalaangeleenthede in die Provinsie verseker het.

#### 2.2. Organisatoriese omgewing

Die Komitee word ingevolge artikel 6 van die Wes-Kaapse Provinsiale Talewet, Nr. 13, 1998 gestig. Volgens die Wet word Lede van die Komitee vir 'n termyn van drie jaar aangestel. 'n Maksimum van 11 lede mag op die Komitee aangestel word. Lede van die Komitee word deur 'n openbare nominasie- en kortlysproses aangestel, wat deur die betrokke Komitee in die Wetgewer bemiddel word, en daarna deur die Provinsiale Minister aangestel word. Die huidige Komitee is op 1 Februarie 2022 gestig en sy termyn eindig op 31 Januarie 2025.

Die Komitee is die Rekenpligtige Gesag van die Entiteit en is, ingevolge artikels 49 tot 57 van die Wet op Openbare Finansiële Bestuur, 1999, vir alle bestuursverwante aangeleenthede verantwoordelik. Op 10 Februarie 2022 is daar besluit dat die Voorsitter, ingevolge artikels 56 van die WOFB, namens die Openbare Entiteit die verantwoordelikheid van die Rekenpligtige Gesag nakom. Indien die voorsitter nie beskikbaar is nie, vervul die ondervoorsitter, namens die Openbare Entiteit, die verantwoordelikheid van die Rekenpligtige Gesag.

Ingevolge artikel 17 van die Wes-Kaapse Provinsiale Talewet, 1998, verskaf die DKES-amptenare in die Taaldienste-komponent administratiewe ondersteuning aan die WKTK. Die administratiewe werk behels prosedurele ondersteuning en om inligting te voorsien asook om alle reëlins wat nodig is vir die doeltreffende funksionering van die Komitee te bestuur. Personeel in die DKES Finansiële Openbare Entiteit Ondersteuningskomponent is verantwoordelik vir ondersteuning van finansiële bestuur.

Al die WKTK se administratief-verwante dokumente word by die Taaldienste-eenheid gehou en verwante finansiële dokumente by die Ondersteuningskomponent van die Finansiële Openbare Entiteit. Dokumente word in die aanlyn Ondernemingsinhoudbestuurstelsel (OIBS) vir veilige bewaring, maklike herwinning en institusionele geheue gestoor.

Komiteeledede is nie voltydse ampsdraers nie en, tesame met die Komitee se klein bedryfsbegroting, het dit die aantal projekte waarop die Komitee kon fokus en voltooi beperk. 'n Verdere leemte was die vorige bedanking van die dowe

komiteelid. Samewerking met en ondersteuning van die Taaldienste-eenheid en ander taalorganisasies het verligting vir hierdie uitdagings gebied en die Komitee dus in staat gestel om sy mandaat te bereik.

### 2.3. Belangrike beleidontwikkelings en wetgewende veranderinge

Die Agtiende Wysigingswet op die Grondwet is in 2023 aanvaar. Die Wet het artikel 6(1) van die Grondwet van Suid-Afrika, 1996, wat voorsiening maak vir die erkenning van die SAGT as een van die amptelike tale van die land, gewysig. Die Wet skep standaardtoestande vir die bevordering van die SAGT en bewusmaking rondom dowes se behoeftes. Hierdie belangrike besluit strook met die Komitee se aktiewe bevordering van die SAGT en dowes se behoeftes in sy bestaande programme.

### 2.4. Vordering om institusionele impakte en uitkomst te bereik

Die Komitee se beplande uitkomst volgens sy Strategiese Plan word hieronder weerspieël, en dui die vordering aan wat gemaak is om die Komitee se impakverklaring na te kom.

**Impakverklaring: Die Wes-Kaapse Taalkomitee poog om deur sy aktiwiteite individue deur taal te bemagtig en inklusiewe en samehangende gemeenskappe te skep.**

<b>Uitkoms 1</b>	Bemagtigde burgers en inklusiewe en samehangende gemeenskappe
<b>Uitkomsaanwyser</b>	Bevordering en ontwikkeling van die tale van die Wes-Kaap en gemarginaliseerde inheemse tale

Gedurende 2023/24 het die Komitee soos volg tot die Nasionale Uitkomst van die Mediumtermyn Strategiese Raamwerk (MTSR) 2019-2024 bygedra:

MTSR Prioriteit	Bydrae deur Komitee
Prioriteit 3: Onderwys, vaardighede en gesondheid	Bevordering van die beginsel van veeltaligheid in die Wes-Kaap deur vennootskappe aangegaan. Die werksverhouding met die PanSAT en ander taalinstansies en instellings is verbeter. Voorheen gemarginaliseerde inheemse tale en Suid-Afrikaanse Gebaretaal is ontwikkel en bevorder ten einde bewustheid te verhoog en kommunikasie in hierdie tale onder die inwoners van die Wes-Kaap aan te moedig. Die Minister en die PanSAT is geadviseer oor taalaangeleenthede wat die Wes-Kaap raak. Relevante belanghebbendes is geraadpleeg en die Komitee het op hoogte gebly van relevante navorsing oor taalaangeleenthede wat die provinsie raak.
Prioriteit 6: Sosiale kohesie en veilige gemeenskappe	Ten einde bewustheid en die gebruik van die drie amptelike tale en Suid-Afrikaanse Gebaretaal onder inwoners te verhoog, het die Komitee sosiale samehorigheid en veilige gemeenskappe aangemoedig deur meertaligheid, gemarginaliseerde inheemse tale en Suid-Afrikaanse Gebaretaal te bevorder.
Prioriteit 7: 'n Beter Afrika en wêreld	Ter ondersteuning van streek- en kontinentale integrasie het die Komitee belangrike nasionale en internasionale datums gevier en bevorder om sosiale inklusiwiteit aan te moedig.

Die uitkomsaanwyser van die Komitee is aan die dienste en programme van die Departement van Kultuursake en Sport gekoppel wat weer op sy beurt aan die Wes-Kaapse Regering se Provinsiale Strategiese Plan (PSP) Visie-geïnspireerde Prioriteite (VGP's) gekoppel is, veral met betrekking tot die VGP 1: Veilige en samehangende gemeenskappe en die VGP 3: Bemagtiging van mense.

Die Wes-Kaapse Regering se Herstelplan is op werk, veiligheid en welstand toegespits. Veiligheid en welstand veral is van belang vir die Komitee se werksaamhede. Deur die bevordering en bemagtiging van moedertaalonderrig het die Komitee geleenthede vir inwoners van die Wes-Kaap geskep om hul lewens en die lewens van ander te verryk, en om 'n sinvolle en waardige lewe te verseker, wat op sy beurt tot sosiaal-samehorige gemeenskappe sal lei.



### 3. INSTITUSIONELE PROGRAM PRESTASIE INLIGTING

#### 3.1 Program: Wes-Kaapse Taalkomitee

Die doel van die WKTK is om die gebruik van die drie amptelike tale van die Wes-Kaap en die instelling van die Wes-Kaapse Taalbeleid te monitor en om die Minister getaak met taalaangeleenthede en die PanSAT oor taalkwessies wat die Provinsie raak, te adviseer.

Die Komitee werk sedert 2022 saam met die DKD en die Nasionale Biblioteek van Suid-Afrika aan die Funda Mzantsi Kampioenskapprogram wat aan die Veiligheidsprioriteit gekoppel is, en het in 2023 met hierdie vennootskap voortgegaan. Genevieve Lentz, Stevlyn Vermeulen, Zukile Jama en Laurian Lesch was verantwoordelik vir die koördinerende van ander beoordelaars se deelname en was ook beoordelaars by die geleentheid wat op 16 en 17 Augustus 2023 by die Pollsmoor-gevangenis plaasgevind het. Hierdie program bevorder veeltaligheid, en moedig oortreders aan om die idees en gedagtes van ander te lees, skryf en waardeer. Programme soos hierdie beklemtoon die rol van lees om oortreders te rehabiliteer en versag hervoorkoming van kriminele aktiwiteite. Die Komitee het ook 'n honderd Nama-boekies met oudiolêers wat op USB gestoor is, aan die DKD voorsien aangesien hulle gretig was om Namataalonderrig aan gevangenes bekend te stel.

Die eerste isiXhosa-gedrukte werke dateer terug na 1823. isiXhosa het sedertdien as 'n mondelinge, geskrewe en literêre taal ontwikkel wat romans, kortverhale, volksverhale en baie ander merkwaardige werke opgelewer het. Die Komitee het die 200-jarige herdenking van isiXhosa as 'n gepubliseerde en geskrewe taal gevier deur op onderskeidelik 9 en 10 November 2023 aan 'n gemeenskapsuitreikprogram en kollokwium by die Kultuursentrum Guga S'thebe in Langa deel te neem. Die geleentheid is in samewerking met Stad Kaapstad, KPUT, Departement van Kultuursake en Sport, Iziko Museums van Suid-Afrika, die PanSAT en die Universiteit van Wes-Kaapland aangebied. Stevlyn Vermeulen en Laurian Lesch was deel van die beplanningskomitee vir die geleentheid.

Deel van die uitreikprogram was besprekings oor die rol van museums om die kulturele en linguïstiese diversiteit vir volhoubare samelewings en die leeskultuur in isiXhosa-gemeenskappe te bevorder. Micallo Malan was die programdirekteur vir die geleentheid.

Die simposium het klem gelê op die invloed van isiXhosa literêre werke om die taal te bevorder en te behou, en hoe nuwe era-skrywers bydra tot die behoud van klassieke skrywers se nalatenskap. Die geleentheid is, onder andere, deur die publiek, akademiese skoliere sowel as onderwysers en studente van KwaLanga High, Leap High, Mokone Primêr, Moshesh Primêr, Noluthando Skool vir Dowes en Khulane Sekondêr bygewoon. Zukile Jama, Laurian Lesch en Stevlyn Vermeulen het die geleentheid saam met Sisipho Makambi, wat die slotopmerkings namens die Komitee gelewer het, bygewoon.

Die Komitee het op 24 Februarie 2024 Internasionale Moedertaaldag (IMTD) met 'n isiXhosa Spelwedstryd vir graad 4-leerders gevier. Die tema van die geleentheid was "Meertalige onderwys is grondliggend tot intergenerasie-opvoeding". Die IMTD word elke jaar gevier om linguïstiese en kulturele diversiteit en veeltaligheid te bevorder. Ander vennote wat deel van die projek gevorm het, was die KPUT, Departement van Kultuursake en Sport, Iziko Museums van Suid-Afrika, PanSAT en die Wes-Kaapse Departement van Onderwys. Die geleentheid is by Iziko Museums van Suid-Afrika aangebied en is deur Stevlyn Vermeulen en Laurian Lesch bygewoon. Genevieve Lentz het haar steun aan die geleentheid gegee.

In 2015 het die Departement van Kultuursake en Sport begin om die Reëlboeke van verskeie sportkodes in isiXhosa te vertaal om toeganklikheid tot en voldoening aan die reëls te verbeter. Reëlboeke vir Skaak, Krieket, Netbal en Boks is voorheen vir die Departement vertaal en bekendgestel. Hierdie ontwikkeling van vertaalde Reëlboeke verseker die bevordering van veeltaligheid in die sportomgewing. Minister Marais en Departementshoof, Guy Redman, het op 7 Maart 2024 kopieë van die eerste vertaalde isiXhosa-fietsreëlboeke aan fietsryinstansies in die Wes-Kaap Provinsie bekendgestel en oorhandig. Die Reëlboeke is deur die Taaldienste-eenheid vertaal en deur die Provinsiale Taalforum, die PanSALB en ander kundige belanghebbendes vir terminologieontwikkeling goedgekeur om te verseker dat die vertalings volledig en korrek is. Benewens die voorwoord deur Minister Marais, het die Wes-Kaapse Taal die inleiding vir die Reëlboeke verskaf.

As deel van hul verbintenis om Suid-Afrikaanse Gebaretaal te bevorder het die Komitee Suid-Afrikaanse Gebaretaal-speelkaarte van die Nasionale Instituut vir Dowes verkry. Die kaarte dien as 'n opvoedkundige hulpmiddel om die publiek te help om 54 basiese Suid-Afrikaanse Gebaretaaltekens aan te leer, wat sal help om met dowes te kan kommunikeer. Die kaarte bevat ook die isiXhosa, isiZulu, Afrikaanse en Engelse woorde.

### 3.2 Uitkomst, uitsette, uitsetaanwysers, teikens en werklike prestasie

Uitkoms	Uitset	Uitset aanwyser	Geouditeerde werklike prestasie	Geouditeerde werklike prestasie	Beplande jaarlikse doelwit	Werklike prestasie	Afwyking van beplande teiken tot werklike prestasie vir	Redes vir afwykings
			2021/22	2022/23	2023/24	2023/24	2023/24	
Bemagtigde burgers en inklusiewe en verenigde gemeenskappe	Instelling van die Taalbeleid-opnames of vraelyste of bewustheidsveldtogte of voltooide opvolgprojekte	Aantal aktiwiteite wat die instelling van die Wes-Kaapse Taalbeleid bevorder	2	2	1	3	+2	Bykomende projekte was moontlik as gevolg van samewerkende strategieë met ander organisasies, wat die samevoeging van hulpbronne behels het.
	Projekte voltooi om inheemse tale te bevorder	Aantal projekte wat inheemse tale bevorder	2	3	1	3	+2	Bykomende projekte was moontlik as gevolg van samewerkende strategieë met ander organisasies, wat die samevoeging van hulpbronne behels het.
	Amptelike onderhandelinge om die Wes-Kaapse Taalbeleid in te stel	Aantal amptelike onderhandelinge om die Wes-Kaapse Taalbeleid in te stel	6	6	6	6	-	

#### Koppeling van prestasie met begrotings

Die WKLK het sy begroting in ooreenstemming gebring met sy belangrike prestasie-areas soos uiteengesit in sy Jaarlikse Prestasieplan vir die finansiële jaar onder oorsig.

Program/ aktiwiteit/ doelwit	2023/24			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	321	309	*12	454	427	27
<b>Totale besteding</b>	<b>321</b>	<b>309</b>	<b>12</b>	<b>454</b>	<b>427</b>	<b>27</b>

\*Die Entiteit het saam met die Departement van Kultuursake en Sport en ander organisasies taalprojekte aangepak wat tot besparings gedurende die jaar onder oorsig gelei het.

#### Strategie om areas van onderprestasie te verbeter

Alle beplande teikens soos weerspieël in die 2023/24 Jaarlikse Prestasieplan is bereik.

## 4. INVORDERING VAN INKOMSTE

Bron van inkomste	2023/24			2022/23		
	Beraming	Werklike bedrag	(Oor-)/Onder- besteding	Beraming	Werklike bedrag	(Oor-)/Onder- besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Oordrag-betaling	303	303	-	439	439	0
Rente-inkomste	18	42	*(24)	15	28	(13)
<b>Totaal</b>	<b>321</b>	<b>345</b>	<b>(24)</b>	<b>454</b>	<b>467</b>	<b>(13)</b>

\*Die verandering is as gevolg van verhoging van die rentekoers, asook die tydsberekeningbedeling vir die oorsigjaar.

## 5. KAPITAALBELEGGING

Nie van toepassing nie

## DEEL C: BESTUUR

### 1. INLEIDING

Die drie pilare wat verseker dat die Entiteit sy doelwitte bereik is bestuur, risikobestuur en voldoening. Voldoening aan beleide en prosedures, wette en regulasies wat lei tot sterk en doeltreffende bestuur, word as belangrik vir die Entiteit se sukses beskou. Hierdie verslag verskaf 'n oorsig van die grondliggende bestuursbeginsels van die Entiteit.

### 2. PORTEFEULJE-KOMITEES

Die Staande Komitee vir Polisie-toesig, Gemeenskapsveiligheid, Kultuursake en Sport en die Staande Komitee vir Openbare Rekeninge (SKOPA) het 'n toesighoudende verantwoordelikheid oor die Komitee se werksaamhede. Die volgende verhore het in 2023/24 plaasgevind:

Staande Komitee oor Polisie Toesig, Gemeenskapsveiligheid en Kultuursake en Sport	
Datum van vergadering	Sake onder oorweging
31 Oktober 2023	Bespreking van die 2022/23 Jaarverslae van die DKES en sy Entiteite
29 November 2023	Beraadslaging oor Begrotingspos 13 van die Wes-Kaapse Aansuiweringsbegroting 2023
13 Maart 2024	Beraadslaging oor Begrotingspos 13 van die Wes-Kaapse Bewilliging 2024

Staande Komitee oor Openbare Rekeninge (SKOOR)	
Datum van vergadering	Sake onder oorweging
31 Oktober 2023	Beraadslaging oor die 2022/23 Jaarverslag vir die Departement van Kultuursake en Sport en sy Entiteite, Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie en Erfenis Wes-Kaap.

#### SKOOR-resolusies

Geen besluite is vir die Wes-Kaapse Taalkomitee gepubliseer nie.

### 3. UITVOERENDE GESAG

Die Uitvoerende Gesag het sy toesighoudende verantwoordelikheid uitgevoer deur finansiële en nie-finansiële inligting vir die tydperk onder oorsig te monitor. Die volgende verslae is vir moniteringsdoeleindes ingedien:

<b>Kwartaalike Prestasieverslag</b>	31 Julie 2023; 31 Oktober 2023; 31 Januarie 2024; 30 April 2024
<b>Tussentydse Moniteringsverslag</b>	31 Julie 2023; 31 Oktober 2023; 31 Januarie 2024; 30 April 2024

## 4. DIE WES-KAAPSE TAALKOMITEE

### 4.1 Inleiding

Die WKTK is ingevolge die Wes-Kaapse Provinsiale Talewet, 1998, gestig.

### 4.2 Die rol van die Komitee

Die Wes-Kaapse Provinsiale Talewet, 1998, bepaal dat die WKTK, onder andere:

- die gebruik van Afrikaans, Engels en isiXhosa deur die Wes-Kaapse regering moet monitor;
- aanbevelings aan die Provinsiale Minister en die Provinsiale Parlement maak oor voorgestelde of bestaande wetgewing, praktyk en beleid wat direk of indirek met taal in die Wes-Kaap verband hou;
- die beginsel van veeltaligheid aktief bevorder;
- die ontwikkeling van voorheen gemarginaliseerde inheemse tale aktief bevorder;
- die Provinsiale Minister en die Wes-Kaapse Kultuurkommissie oor taalaangeleenthede in die Provinsie adviseer; en
- die PanSAT oor taalaangeleenthede in die Wes-Kaap adviseer.

### 4.3 Komiteehandves

Die Wes-Kaapse Taalkomitee het nie 'n formele handves nie, maar word deur die Wes-Kaapse Provinsiale Talewet gelei.

## Samestelling van die Komitee vir die tydperk 1 April 2023 tot 31 Maart 2024

Naam	Benoeming (volgens die Openbare Entiteitstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad Direkteur-skappe (Lys van entiteite)	Ander komitees of taakspanne (bv. Oudit-/ Ministeriële Komitee)	Aantal vergaderings bygewoon
Riaan Shane Baartman	Lid	1 Februarie 2022	NVT	Instrukteur van instruktors (verskeie ETD-opleidingsprogramme); Vaardighedsfasiliteerder; ETD-Assessor; Moderator; en Ontwikkeling van Leerprogramme	Khoekhoegowab	NVT	NVT	2
Gregory Allen Grootboom	Ondervoorsitter (Soos op 10 Februarie 2022)	1 Februarie 2022	NVT	BA (Afrikaans en Sielkunde); HOD; B Ed (Psig); M Ed (Psig); en PhD in Opvoedkundige Sielkunde	Taalonderrig; Vorige lid van Parlementêre Komitee vir Kuns en Kultuur	NVT	NVT	4
Zukile Jama	Lid	1 Februarie 2022	NVT	BA (Geskiënis, Engels en isiXhosa); BA Honneurs (Afrikatale); en MA in Afrikatale (met spesialisering in isiXhosa)	Taalafriqter; Vertaling en proeflees isiZulu, isiXhosa; en Kiswahili tegniese/ regsdokumente	NVT	NVT	4
Genevieve Suzann Lentz	Voorsitter (Soos op 10 Februarie 2022)	1 Februarie 2022	NVT	BA Taal en Kommunikasie; BA Hons (Engels); Nagraadse Onderwysertifikaat B-Tech Openbare Betrekkings; en MEd Onderwys	Taalonderrig; beplanning, organisering en instelling van 'n toepaslike taal-onderrigprogram in 'n leeromgewing	NVT	NVT	5
Laurian Teslyne Lesch	Lid	1 Februarie 2022	NVT	BA Taal en Kultuur; BA(Hons) Afrikatale; en Meesters in Afrikatale	Taalbeplanning en -beleid; Tweedetaal-verwerwing; Redigering en leksikografie	NVT	NVT	6

Naam	Benoeming (volgens die Openbare Entiteitstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad Direkteur-skappe (Lys van entiteite)	Ander komitees of taakspanne (bv. Oudit-/ Ministeriële Komitee)	Aantal vergaderings bygewoon
Sisipho Makambi	Lid	1 Augustus 2022	NVT	BA Sosiale Wetenskappe; BA (Hons) Afrikatale	Bevordering van gemarginaliseerde tale			1
Micarilo Malan	Lid	1 Februarie 2022	NVT	Praktiese arbeidsregkursus; Diploma in Kantoor-administrasie	Bevordering van gemarginaliseerde tale	NVT	NVT	3
Kwanda Regent Mkhize	Lid	1 Februarie 2022	4 April 2023	Kursusse vir 'n Baccalaureusgraad in Administrasie	Parlementêre monitor en Eenheid vir Geslagsgelykheid	NVT	NVT	0
Stevlyn Diane Vermeulen	Lid	1 Februarie 2022	NVT	BA Taal en Kultuur; en Nagraadse kortkursus in redigeringsmetodologie	Taalontwikkeling; en Redakteur	NVT	NVT	6
Esau Willemse	Lid	1 Februarie 2022	NVT	Dip. Teologie; Honneurs Teologie; Meesters in Teologie; Doktor in die Filosofie	Engelse en Afrikaanse skrywer	NVT	NVT	5

### Vergoeding van Komiteelede

Die diensvoordeelpakkette vir ampsdraers van sekere statutêre en ander instellings word deur die Minister van Finansies omskryf en in 'n Provinsiale Tesourie-omsendbrief beskryf. Die Voorsitter se tarief is R475,00 per uur en die tarief vir lede is R272,00 per uur.

Naam	Voorletter	Vergoeding R`000	Ander toelae R`000*	Totaal R`000
Baartman	R	1	1	2
Grootboom	G (Ondervoorsitter)	3	** 17	20
Jama	Z	4	1	5
Lentz	G (Voorsitter)	8	1	9
Lesch	L	6	2	8
Makambi	S	2	0	2
Vermeulen	S	6	2	8
Willemse	E	3	1	4
<b>Totaal</b>		<b>33</b>	<b>25</b>	<b>58</b>

\*Ander vergoeding sluit in waar van toepassing, bywoning van komiteevergaderings, byeenkomste, vervoer en verblyf.

\*\* Die lid woon in Kleinbrak en kon eise indien vir kilometers na en van vergaderings.

## 5. RISIKOBESTUUR

Die Wes-Kaapse Taalkomitee is deel van die Ondernemingsrisikobestuur-en-etiekkomitee (ORBekom) van die Departement van Kultuursake en Sport om bystand aan die RG te verleen ter voldoening aan sy verantwoordelikhede met betrekking tot risikobestuur.

### Bestuursbeleid en Strategie van Ondernemingsrisiko

Die Departement het op 12 April 2021 'n Ondernemingsrisikobestuursbeleid vir die 2021/22-2024/25-boekjare aanvaar. Hierdie beleid weerspieël die filosofie van risikobestuur en dui op 'n hoë vlak die rolle en verantwoordelikhede van die verskillende rolspelers aan. Dit is grondliggend tot die risikobestuursproses en die detail word in die strategie vervang.

Die Ondernemingsrisikobestuurstrategie- (ORB) en instellingsplan gee 'n uiteensetting van hoe die Openbare Entiteit te werk sal gaan om die ORB-beleid, soos deur die RG aanvaar, in te stel. Hierdie ORB-strategie word, spesifiek volgens behoeftes, deur die Provinsiale Ondernemingsrisikobestuursbeleid en -strategie (PORBBS), sowel as sy eie ORB-beleid en risikoprofiel gelei.

### Verantwoordelikheid van die ORBekom

Die ORBekom doen verslag dat hy aan sy verantwoordelikhede wat voortspruit uit artikel 51 (1)(a)(i) van die Wet op Openbare Finansiële Bestuur, Tesourieregulasie 3.2.1 en Staatsdiensregulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3 voldoen het. Die ORBekom doen verder verslag dat hy die toepaslike formele opdrag (soos op 24 Mei 2022 deur die voorsitter van die ORBekom goedgekeur) aanvaar het en sy sake in ooreenstemming met hierdie opdrag gereguleer het en al sy verantwoordelikhede soos daarin vervat, nagekom het.



## Lede van die ORBEKOM

Die ORBEKOM bestaan uit die Rekenpligtige Beampte (RB) en gekose lede van die Departement van Kultuursake en Sport se bestuurspan onder voorsitterskap van die Rekenpligtige Beampte. Die Direkteur: Kuns, Kultuur en Taaldienste verteenwoordig die entiteit op die Departement se ORBEKOM. Die ORBEKOM het, volgens sy opdrag (kwartaallikse toesig en verslagdoening), vier keer gedurende die jaar onder oorsig vergader. Die meeste van die vergaderings is deur al die lede of sy/haar verteenwoordiger bygewoon.

Die tabel hieronder verskaf relevante inligting oor lede van die ORBEKOM:

Naam	Posisie	Bywoon
Guy Redman	Rekenpligtige Beampte (Voorsitter)	3
Brenda Rutgers	Direkteur: Finansiële Bestuur (HFB)	4
Carol van Wyk	Hoofdirekteur: Kultuursake	4
Lyndon Bouah	Hoofdirekteur: Sport en Ontspanning	4
Shaun Julie	Direkteur: Strategiese en Operasionele Bestuursondersteuning	4
Michael Janse van Rensburg	Direkteur: Museums, Erfenis en Geografiese Name-dienste	3
Themba Mchunu	Direkteur: Kuns, Kultuur en Taaldienste	1
Cecilia Sani	Direkteur: Biblioteekdiens	4
Nomaza Dingayo	Direkteur: Provinsiale Argiefdiens	4
Thabo Tutu	Direkteur: Bevordering van Sport	3
Danielle Manuel	Direkteur: Ontwikkeling van Sport	3
David Esau	Adjunkdirekteur: Interne Beheer (Risikokampioen)	3
Devero Flandorp	Adjunkdirekteur: Eenheid van Korporatiewe Betrekkinge (Etiese Beampte)	3

*\*Die eenheid was te alle tye verteenwoordig wanneer lede nie die vergadering kon bywoon nie.*

Ander amptenare wat die ORBEKOM-vergaderings vir die oorsigjaar bygewoon het word hieronder aangedui:

Naam	Posisie	Bywoon
Liezl Africa	Sekretariaat van die ORBEKOM	4
Neil Payne	Waarnemende Direkteur: Inhoudbestuur van Ondernemings	1
Gadija Abdullatief	Waarnemende Direkteur: Kuns, Taal en Kultuurdienste	2
Colette Scheermeyer	Waarnemende Direkteur: Museums-, Erfenis- en Geografiese Naamdienste	1
Nicolette Pietersen	Waarnemende Direkteur: Sportbevordering	1
Aaqelah Haq	Direkteur: Ondernemingsrisikobestuur, DoTP	4
Christell Cochrane	Hoofrisiko-adviseur, DoTP	4
Khile Abelse	Ondernemingsrisikobestuur, DoTP	4
Vedra Simpson-Murray	Direkteur: Interne Oudit, DoTP	3
Paul De Villiers	Adjunkdirekteur: Interne Oudit, DoTP	4
Michelle Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste, DoTP	4
Anthea Snyder	Adjunkdirekteur: Provinsiale Forensiese Dienste, DoTP	3
Jacqueline Boulle	Hoof: Jeug- en Naskoolseprogram	4

### Sleutelaktiwiteite van die ORBEKOM

Die Rekenpligtige Beampte van die Departement is die voorsitter van die ORBEKOM en die Adjunkdirekteur: Interne Beheer is die Departement se Risikokampioen ontleder. Die ORBEKOM het ter uitvoering van sy funksie die volgende gedurende die jaar verrig:

- Die ORB-strategie en -instellingsplan is hersien voor die aanbeveling deur die Ouditkomitee en goedkeuring deur die RB en RG;
- Risiko's in bepaalde gegroepeerde kategorieë van behoeftes is gemonitor en hersien, en onder leiding van die PORBBS is toepaslike risiko-behoeftes en -toleransies hersien en toegepas en deur Provinsiale Topbestuur aanvaar;
- Verslag is aan die RB gedoen van enige wesenlike veranderinge aan die risikoprofiel;
- Burger-sentriese strategiese risiko's is bevestig. Dit dui pogings aan om aandag te gee aan die bydraende faktore en impakte wat direk met die burger verband hou;
- Risiko-intelligensie en tendensverslae is ontvang en oorweeg;
- Moontlike risiko's is bepaal en oorweeg;
- Risiko's buite die toleransievlakke is vir verdere optrede/aandag oorweeg;
- Die instelling van die Bedrog- en Korrupsievoorkoming-instellingsplan is gemonitor;
- Die ORB-beleid, -strategie en -instellingsplan is gemonitor;
- Die doeltreffendheid en versagtende strategieë om die wesenlike, etiese en ekonomiese misdadrisiko's op te los is beoordeel;
- Toesig is oor etiekbestuur in die Departement gehou.

### Belangrike strategiese risiko gedurende die jaar oorweeg en ondersoek

**“Die Wes-Kaapse Taalbeleid word nie ten volle deur sekere provinsiale departemente toegepas nie”**, is as 'n risiko bepaal omdat die Komitee nie beheer oor die uitvoering van die taalbeleid in ander Wes-Kaapse Staatsdepartemente het nie. Die Departement van Kultuursake en Sport het 'n tweejaarlikse projek aangepak om departementele WKR-verslae en voldoening aan die Taalbeleid te vergelyk.

As gevolg van besuinigingsmaatreëls beskik die Komitee nie tans oor voldoende fisiese en finansiële hulpbronne om die WKTK-mandaat na te kom nie en sal daarom met entiteite met soortgelyke mandate saamwerk om die risiko te versag, bv. die PanSAT, wat sal sorg dat kundigheid gedeel en duplisering van projekte voorkom word.

### Risikobestuur

Risiko-evaluerings word gedoen om die doeltreffendheid van die Departement se risikobestuurstrategie te bepaal en om nuwe en moontlike risiko's as gevolg van veranderinge in die interne en/of eksterne omgewing te bepaal. Daar is oor elke risiko gedurende die jaar beraadslaag en gedebatteer en by die kwartaallikse ORBEKOM-vergaderings voorgelê. Senior bestuurders moes terugvoer gee oor die vordering om aksieplanne in te stel sou die risiko's realiseer en/of om die uitwerking te verminder indien dit sou. Die ORBEKOM het ook risiko's terugverwys na die Entiteit wat meer omvattend ontleed moes word en bykomende versagtings of aksies aanbeveel om risiko's te bestuur. Bestuur neem eienaarskap van risiko's en bespreek dikwels risiko-aangeleenthede op verskeie platforms as deel van sy kultuur in 'n poging om risiko's op 'n samewerkende en vernuwende manier te beperk.

Die ORB-beleid en -strategie word jaarliks aan alle amptenare gesirkuleer sodat personeel op alle vlakke op hoogte bly van verbeterings wat aangebring is en as 'n manier om risikobestuur vas te lê. Pasgemaakte en generiese risiko-bewusmakingsessies is ook gehou om te sorg dat alle standaardaspekte vir volwasse risikobestuur bevorder word. Aktiwiteite wat in die instellingsplan uiteengesit word, word deurlopend op dieselfde manier as die Jaarlikse Prestasieplanuitkomstes gemonitor om potensiële risiko's en afwykings van die aanwysers te bepaal asook die nie-voldoening aan die uitkomstes en wetgewende en beleidsmandate.

Die Maatskaplike Groeperings-ouditkomitee het onafhanklike toesig oor die stelsel van risikobestuur verskaf. Die Ouditkomitee het kwartaallikse ORB-vorderingsverslae en risikoregisters ontvang om hul onafhanklike toesigrol uit te voer.

### Belangrike opkomende risiko's vir die volgende finansiële jaar

Die Entiteit is deeglik bewus van die ekonomiese realiteite en krimpemde begroting om aan maatskaplike behoeftes te voldoen. Hierdie potensiële risiko's word deurlopend gemonitor, bespreek en bestuur.

### Opsommend

Aansienlike vordering is gemaak om risiko gedurende die 2023/24 finansiële jaar te bestuur. Goeie vordering is gemaak om risikobestuur vas te lê en om die risiko-volwassenheidsvlak van die Openbare Entiteit, wat gunstig tot die Openbare Entiteit se prestasie bygedra het, te verbeter.

Die verbetering kan aan volgehoue risikobewustheids- en opleidingsprogramme vir amptenare in die Openbare Entiteit toegeskryf word. Die verhoogde risiko-volwassenheid binne die Openbare Entiteit het tot verbeterde risiko-reaksiestrategieë vir bepaalde risiko's gelei.

## 6. INTERNE BEHEERENHEID

Dit is die Rekenpligtige Gesag se verantwoordelikheid om interne beheermaatreëls voortdurend te evalueer en om te verseker dat beheeraksies wat ingestel is doeltreffend en deursigtig is en dat, wanneer nodig, dit verbeter word.

'n Kwartaallikse finansiële bestuurverbeteringsplan en belangrike beheervergaderings met die Ouditeur-generaal, programbestuurders van die Openbare Entiteit en die Minister word vir die doel gehou. Dit is 'n deurlopende proses om seker te maak dat die Komitee sy skoon oudituitkomste handhaaf.

'n Interne Beheerstrategie en -plan is ontwerp wat 'n hoëvlakplan uiteensit oor die instelling van interne beheer binne sy kernfunksies en wat ook op die Openbare Entiteit van toepassing is.

## 7. INTERNE OUDIT EN OUDITKOMITEES

Interne Oudit voorsien bestuur van onafhanklike, objektiewe versekering en konsultasiedienste wat ontwerp is om waarde toe te voeg en om die bedrywigheid van die Entiteit voortdurend te verbeter. Dit moet die Entiteit help om sy doelwitte te bereik deur 'n stelselmatige, gedissiplineerde benadering ten op sigte van evaluering en verbetering van doeltreffende Bestuur, Risikobestuur en Beheerprosesse. Die volgende belangrike stappe word dus geneem:

- Evalueer en maak toepaslike aanbevelings ter verbetering van die bestuursprosesse om die Entiteit se doelwitte te bereik;
- Evalueer die geskiktheid en doeltreffendheid van die risikobestuursproses en dra by tot die verbetering daarvan;
- Bystand aan die Rekenpligtige Gesag om doeltreffende en effektiewe beheermaatreëls te handhaaf deur daardie beheermaatreëls se doeltreffendheid te bepaal, en deur aanbevelings vir verbetering of opheffing te ontwikkel.

Interne ouditwerk wat gedurende die jaar onder oorsig vir die Departement en Openbare Entiteit voltooi is, het vier geleenthede van versekering, een transversale geleentheid en ses opvolgoudits ingesluit. Besonderhede van hierdie geleenthede word in die Ouditkomiteeverslag ingesluit.

Die Ouditkomitee is as 'n oorsiginstantie gestig met onafhanklike toesig oor bestuur, risikobestuur en beheerprosesse in die Entiteit. Dit sluit toesig en hersiening van die volgende in:

- Interne Ouditfunksie;
- Eksterne Ouditfunksie (Ouditeur-generaal van Suid-Afrika – OGSA);

- Boekhouding en verslagdoening van die Entiteit;
- Rekeningkundige Beleide;
- OGSA bestuurs- en auditverslag;
- Tussentydse Monitoring van die Entiteit;
- Risikobestuur van die Entiteit;
- Interne beheer;
- Voorafbepaalde doelwitte;
- Etiek, Bedrog en Korrupsie

Die tabel hieronder openbaar relevante 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 Honneurs; CA (SA)	Ekstern	NVT	1 Januarie 2022 (2 <sup>de</sup> termyn)	NVT	7
Ebrahim Abrahams	BCom Rekeningkunde Honneurs	Ekstern	NVT	1 Januarie 2022 (2 <sup>de</sup> termyn)	NVT	7
Annelise Cilliers	BCompt Honneurs; CA (SA)	Ekstern	NVT	1 Januarie 2022 (2 <sup>de</sup> termyn)	NVT	7
Fayruz Mohamed	BCompt Honneurs; CA (SA)	Ekstern	NVT	1 Januarie 2022 (1 <sup>ste</sup> termyn)	NVT	7

Op 1 November 2023 het die Kabinet die herstrukturering van die Wes-Kaapse Regering se ouditkomitees goedgekeur om by die WKR se prioriteite in te pas. Dit het die aantal ouditkomitees van ses na drie verminder en het daartoe gelei dat die Welstandsgroepering-ouditkomitee vanaf 1 April 2024 toesig aan die Entiteit verskaf het.

## 8. VOLDOENING AAN WETTE EN REGULASIES

Die entiteit beskik oor stelsels, beleide en prosesse om voldoening aan wette en regulasies te verseker. Indien bedrog, diefstal of korrupsie na 'n ondersoek bevestig word, is die werknemer wat daarvan beskuldig word aan 'n dissiplinêre verhoor onderworpe. Die WKR-vertegenwoordiger wat die dissiplinêre verrigtinge inisieer, moet ontslag van die betrokke werknemer aanbeveel.

Waar prima facie bewyse van kriminele optrede verkry word, word 'n kriminele aangeleentheid by die Suid-Afrikaanse Polisiediens aangemeld.

## 9. BEDROG EN KORRUPSIE

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

Die WKR het 'n strategie teen bedrog- en korrupsie aanvaar wat die Provinsie se houding van geen-verdraagsaamheid teenoor bedrog, diefstal en korrupsie bevestig. In ooreenstemming met hierdie strategie is die Entiteit verbind tot nul-verdraagsaamheid met betrekking tot korrupte, bedrieglike of enige ander kriminele aktiwiteite, hetsy intern of ekstern, en vervolg met alle strewende en beskikbare regsmeddele, enige partye wat betrokke is by sulke praktyke of pogings daarvan.

Die Entiteit het 'n goedgekeurde Bedrog- en Korrupsievoorkomingsplan en 'n Instellingsplan wat daarby aansluit wat uitvoering gee aan die Voorkomingsplan.

Daar is verskeie kanale waar bewerings van bedrog, diefstal en korrupsie aangemeld kan word wat in detail in die Provinsiale Teen-Bedrog en Korrupsietrategie, die WKR Fluitjieblaasbeleid en die Departementele Bedrog en Korrupsie Voorkomingsplan beskryf word. Elke bewering wat deur die Provinsiale Forensiese Dienste-eenheid (PFD) ontvang word, word in 'n Gevallebestuurstelsel aangeteken. Dit word as 'n bestuursinstrument gebruik om verslag te doen oor vordering wat gemaak is met sake wat met die Departement verband hou en om statistieke vir die WKR en die Entiteit op te stel.

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. voldoen aan statutêre vereistes van die Wet op Beskermde Bekendmakings, No. 26 van 2000, bv. as die openbaarmaking ter goeder trou gemaak is). Die WKR-fluitjieblaasbeleid verskaf riglyne aan werknemers en werkers oor hoe om, indien hulle redelike gronde het om te glo dat oortredings of ongerymdhede gepleeg is of gepleeg word hul bekommernisse by die toepaslike lynbestuur, spesifieke aangewese persone in die WKR of eksterne instellings aan te meld. Enige persoon wat dade van bedrog, diefstal en korrupsie wil aanmeld het die geleentheid om anoniem te bly en, sou hulle dit persoonlik doen, word hul identiteite vertroulik gehou deur die persoon aan wie hulle dit aanmeld.

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

## 10. MINIMALISERING VAN KONFLIK VAN BELANGE

Alle komiteede moet 'n verklaring van belange-vorm onderteken om seker te maak dat daar geen botsing van belange ten opsigte van Komiteede is nie. Dit is 'n staande punt op die agenda by alle Komiteevergaderings dat lede enige konflik moet verklaar. Indien 'n botsing van belange vir 'n lid sou ontstaan, moet hy of sy aan die proses onttrek.

## 11. GEDRAGSKODE

Lede word voorsien van 'n gedragskode wat op voorbeeldige gedrag gerig is.

## 12. GESONDHEIDSVEILIGHEID EN OMGEWINGSKWESSIES

Die DKES verskaf kantoorryimte aan die Wes-Kaapse Taalkomitee.

## 13. MAATSKAPPY/RAADSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing nie

## 14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing nie

## 15. VERSLAG VAN DIE OUDITKOMITEE

Dit is aangenaam vir ons om die verslag vir die finansiële jaar geëindig 31 Maart 2024 voor te lê.

### Verantwoordelikheid van die Ouditkomitee

Die Ouditkomitee doen verslag dat dit sy verantwoordelikhede wat voortspruit uit artikel 38 (1) (a) (ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 3.1. nagekom het. Die Ouditkomitee rapporteer ook dat dit die toepaslike formele opdragte as sy Ouditkomiteehandves aanvaar het, sy sake in ooreenstemming met hierdie handves gereguleer het en al sy verantwoordelikhede soos daarin vervat, nagekom het.

### Die doeltreffendheid van Interne Beheer

Daar word van die entiteit verwag om interne beheerstelsels te ontwikkel en in stand te hou wat die bereiking van sy doelwitte waarskynlik sal verbeter, om by veranderinge in die omgewing waarin dit werksaam is aan te pas, om doeltreffendheid en effektiwiteit van bedrywighede te bevorder, en om betroubare verslagdoening en voldoening aan wette en regulasies te ondersteun. Die WKR het 'n Saamgestelde Versekeringsraamwerk aanvaar wat versekeringsverskaffers bepaal en integreer. Die eerste gerusstellingsvlak is bestuursversekering, wat vereis dat lynbestuur doeltreffende interne beheermaatreëls handhaaf en om daardie prosedures op 'n dag-tot-dag-basis uit te voer deur middel van toesighoudende beheermaatreëls en om regstellende stappe te neem waar nodig. Die tweede vlak van gerusstelling is interne gerusstelling wat deur verskaf word deur funksies wat nie aan direkte lynbestuur gekoppel is nie, en wat toevertrou is met die beoordeling van voldoening aan beleide, prosedures, norme, standaarde en raamwerke. Die derde vlak van versekering is leiding deur onafhanklike versekeringsverskaffers met professionele standaarde wat die hoogste vlakke van onafhanklikheid vereis.

'n Risikogebaseerde Gekombineerde Versekeringsplan is vir die Entiteit ontwikkel, wat deur Interne Oudit wat gelei word, en wat ook 'n onafhanklike gerusstellingverskaffer is. Interne Oudit gee aan die Ouditkomitee en Bestuur redelike versekering dat die interne beheermaatreëls voldoende en doeltreffend is. Dit word deur 'n goedgekeurde risiko-gebaseerde interne ouditplan gedoen, Interne Oudit wat die toereikendheid van beheermaatreëls wat die risiko's versag beoordeel, en die Ouditkomitee wat regstellende aksies instel en monitor.

Die volgende interne ouditaanstellings is deur die Ouditkomitee goedgekeur en deur Interne Oudit gedurende die oorsigjaar voltooi:

- Bestuur van Openbare Entiteite
- Massadeelname; Geleentheid en toegang; Ontwikkeling- en groeiprogram (die MOD-program)
- Biblioteekdienste
- Oordragbetalings – Kulturele organisasies
- Departementele Monitering van die IT-prestasie (Transversale oudit).

Bestuur het die areas vir verbetering, soos deur Interne Oudit tydens die uitvoering van hul pligte waargeneem, aanvaar. Die Ouditkomitee monitor instelling van die ooreengekome 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 wat ingevolge die Nasionale Tesourieregulasies en die Wet op Verdeling van Inkomste deur die Rekenpligtige Gesag van die Entiteit gedurende die jaar onder oorsig uitgereik is.

### Evaluering van Finansiële State

Die Ouditkomitee het:

- Die Geouditeerde Finansiële Jaarstate wat in die Jaarverslag ingesluit moet word, nagegaan en bespreek;
- Die OGSA se Bestuursverslag en bestuur se reaksie daarop nagegaan;

- Veranderinge aan rekeningkundige beleid en praktyke soos aangedui in die Finansiële Jaarstate hersien
- Wesenlike aanpassings wat uit die oudit van die Entiteit voortspruit hersien.

## Voldoening

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

## Prestasie-inligting

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

## Ouditeur-generaal se verslag

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

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

**Mnr. Pieter Strauss**

**Voorsitter van die Maatskaplike Kluster Ouditkomitee**

**Datum: 8 Augustus 2024**

## 16. INLIGTING OOR BREEDGEBASEERDE SWART EKONOMIESE BEMAGTIGING (BBSEB)-VOLDOENINGSPRESTASIE

Die onderstaande tabel is voltooï in ooreenstemming met die voldoening aan die BBSEB-vereistes van die Wet op die BBSEB van 2013 en soos deur die Departement van Handel en Nywerheid bepaal.

Het die Departement / Openbare Entiteit enige toepaslike Goeie Praktykkode (BBSEB Sertifikaat Vlakke 1-8) met betrekking tot die volgende toegepas:		
Kriteria	Reaksie Ja / Nee	Bespreking <i>(sluit 'n bespreking oor jou antwoord in en dui aan watter maatreëls ingestel is om daaraan te voldoen)</i>
Bepaling van kriteria om vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet te kwalifiseer?	Geen	Die Entiteit reik nie, ingevolge enige wet, lisensies, toegewings of ander magtigings ten opsigte van ekonomiese aktiwiteit uit nie.
Ontwikkeling en instelling van 'n voorsieningskettingbestuurbeleid?	Ja	Die VKB-beleid van die Entiteit maak voorsiening vir die instelling van voorsieningskettingbestuur.
Bepaling van kwalifiseringskriteria ondernemings in staatsbesit te verkoop?	Geen	Die Entiteit is nie by die verkoop van ondernemings in staatsbesit betrokke nie.
Ontwikkel kriteria om in vennootskappe met die privaatsektor te tree?	Geen	Die Entiteit tree nie in vennootskappe met die privaatsektor nie.
Bepaling van kriteria vir toekenning van aansporings, toekennings en beleggingskemas ter ondersteuning van Breedgebaseerde Swart Ekonomiese Bemagtiging?	Geen	Die Entiteit is nie betrokke by die toekenning van aansporings, toekennings en beleggingskemas ter ondersteuning van Breedgebaseerde Swart Ekonomiese Bemagtiging nie.



## DEEL D: MENSLIKE HULPBRONBESTUUR

### 1. OORSIGSTATISTIEKE VAN MENSLIKE HULPBRONNE

#### 1. INLEIDING

Personeel is in diens van die Departement van Kultuursake en Sport.

#### 2. OORSIGSTATISTIEKE VAN MENSLIKE HULPBRONNE

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

## DEEL E: VOLDOENINGSVERSLAG VAN DIE WOFB

### 1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE UITGAWES EN WESENLIKE VERLIESE

#### 1.1. Onreëlmatige uitgawes

##### a) Rekonsiliasie van onreëlmatige uitgawes

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Openingsaldo	-	-
Aanpassing van openingsaldo	-	-
Openingsaldo soos heraaangedui	-	-
Voeg by: Onreëlmatige uitgawes bevestig	-	-
Minder: Onreëlmatige uitgawes gekondoneer	-	-
Minder: Onreëlmatige uitgawes nie gekondoneer en afgeskryf nie	-	-
Minder: Onreëlmatige uitgawes verhaalbaar	-	-
Minder: Onreëlmatige uitgawes nie verhaalbaar nie en afgeskryf	-	-
<b>Eindsaldo</b>	<b>0</b>	<b>0</b>

##### Rekonsiliasienotas

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Onreëlmatige uitgawes wat onder assessering was	-	-
Onreëlmatige uitgawes wat verband hou met die vorige jaar en wat in die huidige jaar bepaal is	-	-
Onreëlmatige uitgawes vir die huidige jaar	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

##### b) Besonderhede van onreëlmatige uitgawes (onder assessering, vasstelling en ondersoek)

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Onreëlmatige uitgawes onder assessering	-	-
Onreëlmatige uitgawes onder bepaling	-	-
Onreëlmatige uitgawes wat ondersoek word	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

##### c) Besonderhede van onreëlmatige uitgawes gekondoneer

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Onreëlmatige uitgawes gekondoneer	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

## d) Besonderhede van onreëlmatige uitgawes verwyder - (nie gekondoneer nie)

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Onreëlmatige uitgawes NIE gekondoneer en verwyder nie	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

## e) Besonderhede van onreëlmatige uitgawes verhaalbaar

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Onreëlmatige uitgawes verhaalbaar	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

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

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Onreëlmatige uitgawes afgeskryf	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

*Bykomende openbaarmaking met betrekking tot Interinstusionele Reëlings*

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

Beskrywing
<b>Totaal:</b> Nie van toepassing

## h) Besonderhede van onreëlmatige uitgawes waar 'n instelling betrokke is by 'n interinstusionele reëling (waar sodanige instelling verantwoordelik is vir nie-voldoening)

Beskrywing	2023/2024	2022/2023
	R'000	R'000
<b>Totaal</b>	<b>0</b>	<b>0</b>

## i) Besonderhede van dissiplinêre of kriminele stappe wat geneem is as gevolg van onreëlmatige uitgawes

Dissiplinêre stappe geneem
Geen

## 1.2. Vructelose en verkwistende uitgawes

### a) Rekonsiliasie van vructelose en verkwistende uitgawes

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Openingsaldo	-	-
Aanpassing aan openingsaldo	-	-
Openingsaldo soos herangedui	-	-
Voeg by: Vructelose en verkwistende uitgawes is bevestig	-	-
Minder: Vructelose en verkwistende uitgawes verhaalbaar	-	-
Minder: Vructelose en verkwistende uitgawes nie verhaalbaar nie en afgeskryf	-	-
<b>Eindsaldo</b>	<b>0</b>	<b>0</b>

### Rekonsiliasie notas

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Vructelose en verkwistende uitgawes wat onder assessering was	-	-
Vructelose en verkwistende uitgawes wat verband hou met die vorige jaar en wat in die huidige jaar bepaal is	-	-
Vructelose en verkwistende uitgawes vir die huidige jaar	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

### b) Besonderhede van vructelose en verkwistende uitgawes (onder assessering, vasstelling en ondersoek)

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Vructelose en verkwistende uitgawes onder assessering	-	-
Vructelose en verkwistende uitgawes onder vasstelling	-	-
Vructelose en verkwistende uitgawes word ondersoek	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

### c) Besonderhede van vructelose en verkwistende uitgawes herwinbaar

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Vructelose en verkwistende uitgawes herwinbaar	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

## d) Besonderhede van vrugtelose en verkwistende uitgawes nie gekondoneer nie en afgeskryf

Beskrywing	2023/2024	2022/2023
	R'000	R'000
Vrugtelose en verkwistende uitgawes afgeskryf	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

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

Dissiplinêre stappe geneem
Geen

## 1.3. Bykomende openbaarmaking met betrekking tot wesentliche verliese ingevolge die WOFB artikel 55(2)(b)(i) &amp; (iii)

## a) Besonderhede van wesentliche verliese as gevolg van kriminele gedrag

Materiële verliese deur kriminele optrede	2023/2024	2022/2023
	R'000	R'000
Diefstal	-	-
Ander wesentliche verliese	-	-
Minder: Verhaalbaar	-	-
Minder: Nie verhaalbaar nie en afgeskryf	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

## b) Besonderhede van ander wesentliche verliese

Aard van ander materiële verliese	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

## c) Ander wesentliche verliese verhaalbaar

Aard van verliese	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

## d) Ander wesentliche verliese nie verhaalbaar nie en afgeskryf

Aard van verliese	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

## 2. LAAT EN/OF NIE-BETALING VAN VERSKAFFERS

Beskrywing	Aantal fakture	Gekonsolideerde waarde
		R'000
Geldige fakture ontvang	17	245
Fakture <b>binne</b> 30 dae of ooreengekome tydperk betaal	17	245
Fakture <b>na</b> 30 dae of ooreengekome tydperk betaal	0	0
Fakture ouer as 30 dae of ooreengekome tydperk ( <b>onbetaald en sonder dispuut</b> )	0	0
Fakture ouer as 30 dae of ooreengekome tydperk ( <b>onbetaald en in dispuut</b> )	0	0

## 3. VOORSIENINGSKETTINGBESTUUR

### 3.1. Verkryging deur ander middele

Projek Beskrywing	Naam van verskaffer	Tipe verkryging op ander wyse	Kontrak-nommer	Waarde van kontrak
				R'000
Verkryging van die SAGT-speelkaarte	* Nasionale Instituut vir Dowes	Beperkte bod	POA40803	R71
Hernuwing van Caseware Lisensie	** Aanpassing van IT	Beperkte bod	POA40775	R28
<b>Totaal</b>				<b>R99</b>

\* Die verskaffer is die enigste verskaffer wat Gebaretaal-speelkaarte druk.

\*\*Die verskaffer is die enigste verskaffer van die Caseware-sagteware wat gebruik word om die Finansiële Jaarstate saam te stel.

### 3.2 Kontrakvariasies en uitbreidings

Projek-beskrywing	Naam van verskaffer	Soort kontrak-wysiging (Uitbreiding of Variasie)	Kontrak-nommer	Oorspronklike kontrak-waarde	Waarde van vorige kontrak-uitbreiding/s of variasie(s) (indien van toepassing)	Waarde van huidige kontrak-uitbreiding of -variasie
				R'000	R'000	R'000
NVT	NVT	NVT	NVT	0	0	0
<b>Totaal</b>				<b>0</b>	<b>0</b>	<b>0</b>

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

#### Verslag oor die finansiële state

1. Ek het die finansiële state van die Wes-Kaapse Taalkomitee, soos uiteengesit op bladsye 3 tot 19, wat die staat van die finansiële posisie soos op 31 Maart 2024, asook die staat van finansiële prestasie, die staat van veranderinge in netto bates, die kontantvloei staat en staat van vergelyking van die begroting met werklike bedrae vir die jaar wat toe geëindig het, sowel as aantekeninge by die finansiële state, insluitend 'n opsomming van beduidende rekeningkundige beleide insluit, nagegaan.

#### Gevolgtrekking

2. Gegrand op my oorsig, het niks onder my aandag gekom wat vir my daartoe aanleiding gee dat die finansiële state nie, in alle wesenlike opsigte, die finansiële posisie van die Wes-Kaapse Taalkomitee soos op 31 Maart 2024 en sy finansiële prestasie en kontantvloeï vir die jaar wat toe geëindig het, in ooreenstemming met die Standaarde van Algemeen Erkende Rekeningkundige Praktyk (ERB) en die vereistes van die Wet op Openbare Finansiële Bestuur 1 van 1999 (PFMA), weerspieël nie.

#### Verantwoordelikhede van die rekenpligtige gesag vir die finansiële state

3. Die rekenpligtige gesag is verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state in ooreenstemming met die AERP en die WOFB en vir sodanige interne beheer as wat die rekenpligtige gesag bepaal nodig is om die finansiële state voor te berei wat vry is van wesenlike wanvoorstelling, hetsy deur bedrog of foute.
4. Die rekenpligtige gesag is met die opstel van die finansiële state verantwoordelik daarvoor om die entiteit se vermoë om voort te gaan as 'n lopende saak te beoordeel; om aangeleenthede, soos van toepassing, met betrekking tot die lopende saak openbaar te maak; en om die lopende saak-grondslag van rekeningkunde na te volg tensy die toepaslike bestuurstruktuur óf van voorneme is om die entiteit te likwedeer óf om bedrywighede te staak, óf geen realistiese alternatief het as om dit te doen nie.

#### Verantwoordelikhede van die Ouditeur-generaal vir die hersiening van die finansiële state

5. My verantwoordelikheid is om 'n gevolgtrekking oor die meegaande finansiële state te maak. Ek het my hersiening in ooreenstemming met die Internasionale Standaard vir Oorsigopdragte (ISRE) 2400 (Hersien), Opdragte om historiese finansiële state te hersien, uitgevoer. Die standaard vereis dat, indien enigiets onder my aandag gekom het wat my laat glo dat die finansiële state, as 'n geheel, nie in alle wesenlike opsigte in ooreenstemming met die toepaslike finansiële verslagdoeningsraamwerk opgestel is nie, ek tot daardie gevolgtrekking moet kom. Hierdie standaard vereis ook van my om aan relevante etiese vereistes te voldoen.
6. 'n Hersiening van finansiële state in ooreenstemming met die ISRE 2400 (Hersien) is 'n beperkte gerusstellingonderhandeling. Daar word van my verwag om prosedures uit te voer wat, waar van toepassing, hoofsaaklik bestaan uit navrae oor bestuur en ander in die geouditeerde milieu, die toepassing van analitiese prosedures, en die evaluering van die bewyse wat verkry is.
7. Die prosedures wat in 'n hersieningsaanstelling gevolg word, is aansienlik minder as dié wat uitgevoer is in 'n audit wat ooreenkomstig Internasionale Ouditstandaarde gedoen is. Gevolglik spreek ek nie 'n ouditmening oor hierdie finansiële state uit nie.

## Verlag van die eksterne ouditeur

### Verlag oor die jaarlikse prestasieverlag

8. In ooreenstemming met die Wet op Openbare Oudit 25 van 2004 (PAA) en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek oudit en verslag doen oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir die geselekteerde wesenlike prestasie-aanwysers wat in die jaarlikse prestasieverlag aangedui word. Die rekenpligtige gesag is verantwoordelik vir die voorbereiding van die jaarlikse prestasieverlag.
9. Ek het die volgende wesenlike prestasie-aanwysers gekies wat met die program: Wes-Kaapse Taalkomitee aangebied in die jaarlikse prestasieverlag vir die jaar geëindig 31 Maart 2024, verband hou. Ek het daardie aanwysers gekies wat die entiteit se prestasie teen sy primêre mandaatfunksies meet en wat van beduidende nasionale, gemeenskaps- of openbare belang.
  - Aantal aktiwiteite wat die instelling van die Wes-Kaapse Taalbeleid bevorder
  - Aantal projekte wat inheemse tale bevorder
  - Aantal formele gesprekvoeringsgeleenthede om die Wes-Kaapse Taalbeleid in te stel.
10. Ek het die gerapporteerde prestasie-inligting vir die geselekteerde wesenlike prestasie-aanwysers teen die kriteria wat uit die prestasiebestuur- en verslagdoeningsraamwerk ontwikkel is, soos omskryf in die algemene kennisgewing, beoordeel. Wanneer 'n jaarlikse prestasieverlag met behulp van hierdie kriteria opgestel word, verskaf dit nuttige en betroubare inligting en insigte aan gebruikers oor die entiteit se beplanning en lewering van sy mandaat en doelwitte.
11. Ek het die prosedures gevolg om te toets of:
  - die aanwysers wat gebruik word vir beplanning en verslagdoening oor prestasie direk gekoppel kan word aan die entiteit se mandaat en die bereiking van sy beplande doelwitte
  - die aanwysers goed gedefinieer en verifieerbaar is om te verseker dat dit maklik is om te verstaan en konsekwent toegepas kan word en dat ek die metodes en prosesse wat gebruik moet word om prestasies te meet kan bevestig
  - die teikens direk gekoppel kan word om aanwysers te bereik en dat dit spesifiek, tydgebonde en meetbaar is om te verseker dat dit maklik is om te verstaan wat gelewer moet word en wanneer, die prestasievlak soos vereis asook hoe prestasie beoordeel sal word
  - die aanwysers en teikens waaroor in die jaarlikse prestasieverlag verslag gedoen word dieselfde is as wat in die goedgekeurde aanvanklike of hersiene beplanningsdokumente aanvaar is
  - die prestasie-inligting waarvoor verslag gedoen is op die voorgeskrewe wyse in die jaarlikse prestasieverlag aangebied word
  - daar staving is van voldoende bewyse vir die prestasies waarvoor verslag gedoen is en redes verskaf word vir enige oor- of onderbereiking van teikens.
12. Ek het die prosedures uitgevoer met die doel om slegs wesenlike bevindings aan te meld; en om nie 'n mening van gerusstelling of gevolgtrekking uit te spreek nie.
13. Ek het geen wesenlike bevindinge oor die prestasie-inligting waarvoor verslag gedoen is, bepaal nie.

### Verlag oor voldoening van wetgewing

14. In ooreenstemming met die WOO en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek die voldoening aan toepaslike wetgewing met betrekking tot finansiële aangeleenthede, finansiële bestuur en ander verwante aangeleenthede oudit en daarvoor verslag doen. Die rekenpligtige gesag is verantwoordelik vir die entiteit se voldoening aan wetgewing.



## Verslag van die eksterne ouditeur

15. In ooreenstemming met die Ouditeur-generaal van Suid-Afrika (OGSA) se metodologie vir bevindings het ek prosedures gevolg om voldoening aan geselekteerde vereistes van belangrike wetgewing te toets. Hierdie aanstelling is nie 'n gerusstellingsaanstelling nie. Gevolglik spreek ek nie 'n gerusstellingsmening of gevolgtrekking uit nie.
16. Deur 'n gevestigde OGSA-proses het ek vereistes vir voldoening aan belangrike wetgewing gekies wat relevant is om die finansiële en prestasiebestuur van die entiteit te toets, en om konsekwente meting en evaluering moontlik te maak, terwyl dit ook voldoende detail bevat en geredelik beskikbaar is om 'n verstaanbare verslag in te dien. Die gekose wetgewende vereistes is in die bylae tot hierdie ouditeur se verslag ingesluit.
17. Ek het geen wesentliche nie-voldoening aan die geselekteerde wetlike vereistes bepaal nie.

### Tekortkominge by Interne beheer

18. Ek het interne beheer relevant tot my betrokkenheid by die finansiële state, jaarlikse prestasieverslag en voldoening aan toepaslike wetgewing oorweeg; my doel was egter nie om enige vorm van versekering daarvoor uit te spreek nie.
19. Ek het geen beduidende tekortkominge in interne beheer bepaal nie.

### Professionele etiek en gehaltebeheer

20. Ek is onafhanklik van die entiteit in ooreenstemming met die Internasionale Etiekstandaarderaad vir Rekenmeesters se *Internasionale etiese kode vir professionele rekenmeesters (insluitend Internasionale Onafhanklikheidsstandaarde)* (IESRR-kode) sowel as ander etiese vereistes wat relevant is vir my aanstellings in Suid. Afrika. Ek het my ander etiese verantwoordelikhede in ooreenstemming met hierdie vereistes en die IESRR-kode nagekom.
21. In ooreenstemming met die Internasionale Standaard oor Gehaltebestuur 1, handhaaf die OGSA 'n omvattende stelsel van gehaltebestuur wat gedokumenteerde beleide en prosedures oor voldoening aan etiese vereistes en professionele standaarde insluit.

Kaapstad  
31 Julie 2024

## Bylaag tot die ouditeursverslag

## Voldoening aan wetgewing- gekose wetgewende vereistes

Die gekose wetgewende vereistes is as volg:

Wetgewing	Artikels of regulasies
Wet op Openbare Finansiële Bestuur Wet 1 van 1999 (WOFB)	Artikels 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) Artikels 56(1); 56(2) Artikel 57(b)
Tesourieregulasies, 2005	Regulasies 8.2.1; 8.2.2 Regulasies 16A 3.2; 16A 3.2(a) Regulasies 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) Regulasies 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1 Regulasie 31.1.2(c) Regulasies 33.1.1; 33.1.3
Staatsdiensregulasie	Staatsdiensregulasies 18; 18 (1) and (2)
Wet op die Ontwikkelingsraad vir die konstruksiebedryf Wet 38 van 2000	Artikel 18(1)
Konstruksie-industrie Ontwikkelingsraad Regulasies, 2004	Regulasies 17; 25(7A)
Tweede wysiging Nasionale Tesourie-instruksie Nr. 5 van 2020/21	Paragraaf 1
Erratum Nasionale Tesourie-instruksie Nr. 5 van 2020/21	Paragraaf 2
Nasionale Tesourie-instruksie Nr. 5 van 2020/21	Paragrafe 4.8; 4.9; 5.3
Nasionale Tesourie-instruksie Nr. 1 van 2021/22	Paragraaf 4.1
Nasionale Tesourie VKB-instruksie Nota 03 van 2021/22	Paragrafe 4.3; 4.4; 4.4 (a); 4.4(c); 4.4(d)
Nasionale Tesourie VKB-instruksie Nota 11 van 2020/21	Paragraaf 3.1 Paragraaf 3.4(b) Paragraaf 3.9
Nasionale Tesourie VKB-instruksie Nota 2 van 2021/22	Paragrafe 3.2.1; 3.2.4(a) Paragrafe 3.3.1
Praktyknota 5 of 2009/10	Paragraaf 3.3
Praktyknota 7 of 2009/10	Paragraaf 4.1.2
Voorkeurvoorsieningsbestuur-raamwerk Wet 5 van 2000	Artikel 1 Artikels 2.1(a); 2.1(f)
Voorkeurvoorsieningsregulasies, 2017	Paragrafe 4.1; 4.2 Paragrafe 5.1; 5.3; 5.6; 5.7 Paragrafe 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Paragrafe 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragrafe 8.2; 8.5 Paragraaf 9.1 Paragrafe 10.1; 10.2 Paragrafe 11.1; 11.2
Voorkeurvoorsieningsregulasies, 2022	Paragrafe 4.1; 4.2; 4.3; 4.4 Paragrafe 5.1; 5.2; 5.3; 5.4
Wet op die Voorkoming en Bekamping van Korrupte Aktiwiteite Wet 12 van 2004 artikel 34(1)	Artikel 34(1)

## Staat van Finansiële Posisie

Syfers in Rand Duisend	Nota(s)	2024 R'000	2023 R'000
<b>Bates</b>			
<b>Bedryfsbates</b>			
Kontant en kontantekwivalente	3	482	446
<b>Totale bates</b>		<b>482</b>	<b>446</b>
<b>Netto bates</b>		<b>482</b>	<b>446</b>
Opgehoopte oorskot		482	446
<b>Totale netto bates</b>		<b>482</b>	<b>446</b>

## Staat van Finansiële Prestasie

Syfers in Rand Duisend	Nota(s)	2024 R'000	2023 R'000
<b>Inkomste</b>			
<b>Inkomste uit ruiltransaksies</b>			
Rente-inkomste	4	42	28
<b>Inkomste uit nie-ruiltransaksies</b>			
<b>Oordraginkomste</b>			
Ander inkomste uit nie-ruiltransaksies	5	705	674
Oordragte en subsidies ontvang	6	303	439
<b>Totale inkomste uit nie-ruiltransaksies</b>		<b>1 008</b>	<b>1 113</b>
<b>Totale inkomste</b>		<b>1 050</b>	<b>1 141</b>
<b>Uitgawes</b>			
Ouditfooie	7	(63)	(49)
Algemene uitgawes	8	(213)	(352)
Ledegelde	9	(33)	(35)
Vrywillige dienste	10	(705)	(674)
<b>Totale uitgawes</b>		<b>(1 014)</b>	<b>(1 110)</b>
<b>Surplus vir die jaar</b>		<b>36</b>	<b>31</b>

## Staat van Veranderinge in Netto Bates

Syfers in Rand Duisend	Opgehoopte oorskot R '000	Totale netto bates R '000
<b>Saldo op 1 April 2022</b>	<b>415</b>	<b>415</b>
Veranderinge in netto bates Surplus	31	31
<b>Totale veranderinge</b>	<b>31</b>	<b>31</b>
<b>Saldo op 1 April 2023</b>	<b>446</b>	<b>446</b>
Veranderinge in netto bates Surplus vir die jaar	36	36
<b>Totale veranderinge</b>	<b>36</b>	<b>36</b>
<b>Saldo op 31 Maart 2024</b>	<b>482</b>	<b>482</b>

## Kontantvloeistaat

Syfers in Rand Duisend	Nota(s)	2024 R'000	2023 R'000
<b>Kontantvloei uit bedryfsaktiwiteite</b>			
<b>Ontvangste</b>			
Kontantontvangste		303	439
Rente-inkomste		42	28
		345	467
<b>Betalings</b>			
Kontant betaal		(309)	(445)
<b>Netto kontantvloei uit bedryfsaktiwiteite</b>	<b>11</b>	<b>36</b>	<b>22</b>
<b>Netto toename in kontant en kontantekwivalente</b>			
Kontant en kontantekwivalente aan die begin van die jaar		446	424
<b>Kontant en kontantekwivalente aan die einde van die jaar</b>	<b>3</b>	<b>482</b>	<b>446</b>

## Verklaring van Vergelyking van Begroting en Werklike Bedrae

## Begroting op kontantbasis

Syfers in Rand Duisend	Goed-gekeurde begroting	Aan-passings	Finale begroting	Werklike bedrae op vergelykbare basis	Verskil tussen finale en werklike begroting	Verwysing
<b>Staat van Finansiële Prestasie</b>						
<b>Inkomste</b>						
<b>Nie-belasbare inkomste</b>						
Entiteitsinkomste anders as verkope	18	-	18	42	(24)	15.1
Oordragte en Subsidies ontvang	303	-	303	303	-	
<b>Totale inkomste</b>	<b>321</b>	<b>-</b>	<b>321</b>	<b>345</b>	<b>(24)</b>	
<b>Uitgawes</b>						
Goedere en dienste	321	-	321	(309)	12	
<b>Totale uitgawes</b>	<b>321</b>	<b>-</b>	<b>321</b>	<b>(309)</b>	<b>12</b>	
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>36</b>	
<b>Werklike bedrag op vergelykbare basis soos aangebied in die begroting en Werklik Vergelykende verklaring</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>36</b>	
<b>Rekonsiliasie (Bedryf)</b>						
<b>Basis verskil (Bedryf)</b>						
Ander nie-belasbare inkomste (Vrywillige Dienste)				705		
Goedere en dienste (Vrywillige Dienste)				(705)		
<b>Tydsberekening verskil (Bedryf)</b>				-		
<b>Entiteitsverskil (Bedryf)</b>						
<b>Werklike bedrag in die Staat van Finansiële Prestasie</b>				<b>36</b>		

## Rekeningkundige Beleide

### 1. Aanbieding van Finansiële Jaarstate

Die belangrike rekeningkundige beleide wat in die voorbereiding van hierdie finansiële jaarstate toegepas is, word hieronder uiteengesit.

#### 1.1 Grondslag van voorbereiding

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

Hierdie finansiële jaarstate is op 'n rekenkundige aanwasgrondslag opgestel en meting is, tensy anders gespesifiseer, in ooreenstemming met historiese koste-konvensie as die grondslag. Die state word in Suid-Afrikaanse Rand aangebied.

Alle bedrae is tot die naaste duisend afgerond.

'n Opsomming van die beduidende rekeningkundige beleid, wat met die voorbereiding van hierdie finansiële jaarstate konsekwent toegepas is, word hieronder verklaar.

Hierdie rekeningkundige beleide stem met die vorige tydperk ooreen. Die Finansiële Instrumente en Vrywillige Dienste-beleide is egter hersien om dit meer van toepassing op die Entiteit te maak.

#### 1.2 Lopende saak-aanname

Hierdie finansiële jaarstate is opgestel op grond van die verwagting dat die entiteit vir ten minste die volgende 12 maande as 'n lopende saak bedryf sal word.

#### 1.3 Wesenlikheid

Weglatings of wanvoorstellings is belangrik indien dit, individueel of gesamentlik, gebruikers se besluite wat op grond van die finansiële state gemaak is, beïnvloed. Wesenlikheid hang af van die aard of grootte van die weglating of wanvoorstelling wat in die betrokke omstandighede beoordeel word. Die aard of grootte van die inligtingitem, of 'n samevoeging van beide, kan die deurslaggewende faktor wees.

Om te bepaal of 'n weglating of wanvoorstelling besluite van gebruikers kan beïnvloed, en dus wesenlik is, vereis oorweging van daardie gebruikers se eienskappe. Die Raamwerk vir die Opstel en Aanbieding van Finansiële State bepaal dat daar aanvaar word dat gebruikers 'n redelike kennis van die regering, sy aktiwiteite en boekhouding het, en dus gewillig is om die inligting met redelike ywer te bestudeer. Daarom neem beoordeling in ag hoe daar redelikerwys van gebruikers met sulke eienskappe verwag kan word om tydens besluitneming en beoordeling beïnvloed te word.

#### 1.4 Beduidende beoordeling en bronne van beraamingsonsekerheid

Die entiteit doen ramings en aannames oor die toekoms. Die rekeningkundige ramings wat hieruit voortspruit sal per definisie selde ooreenstem met die verwante werklike resultate. Ramings en oordeel word deurlopend beoordeel en is op historiese ervaring en ander faktore gegrond, wat verwagtinge van toekomstige gebeure wat, onder die omstandighede, as redelik beskou word, insluit. Die ramings en aannames wat 'n aansienlike risiko vir 'n wesenlike aanpassing aan die drabedrae van bates en laste in die volgende finansiële jaar inhou, word hieronder bespreek.

##### Debiteure

Handelsdebiteure word aan die einde van elke verslagdoeningstydperk vir waardedaling beoordeel. Om te bepaal of 'n waardedalingsverlies as 'n surplus of tekort aangeteken moet word, beoordeel die entiteit of daar waarneembare data is wat 'n meetbare afname in die geraamde toekomstige kontantvloei vanaf 'n finansiële bate aandui.



#### 1.4 Beduidende beoordeling en bronne van beramingsonsekerheid (vervolg)

Die waardedaling vir handelsdebiteure word op 'n portefeuljegrondslag bereken wat op historiese verliesverhoudings gegrond is en vir nasionale en industrie-spesifieke ekonomiese toestande en ander aanwysers wat op die verslagdoeningsdatum aangedui word, aangepas is en wat met wanbetalings op die portefeulje korreleer. Hierdie jaarlikse verliesverhoudings word op leningsaldo's in die portefeulje toegepas en na die geraamde verliestydperk geskaal.

##### Vergunning vir waardedaling

'n Raming vir die waardedaling van debiteure word gemaak wanneer dit waarskynlik is dat die volle bedrag nie meer ingevorder sal word nie. Die voorsiening vir waardedalingskuld sal slegs op handelsdebiteure bereken word. Die totale waardedalings van die entiteit sal óf deur individuele debiteure óf ten minste per risikokategorie bereken word.

#### 1.5 Finansiële instrumente

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

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

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las teen die aanvanklike bedrag minus die oorspronklike terugbetalings gemeet word, die kumulatiewe afskrwywings deur van die effektiewe rente-metode van enige verskil tussen daardie aanvanklike bedrag en die vervalbedrag gebruik te maak afgetrek word, en minus enige vermindering (direk of deur die gebruik van 'n toelaagrekening) vir waardedaling of nie-invorderbaarheid.

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

Betaalbare lenings is finansiële verpligtinge, maar normale kredietvoorwaardes geld vir korttermynverpligtinge.

##### Klassifikasie

Die volgende soorte finansiële bates (klasse en kategorie), soos weerspieël op die staat van finansiële posisie of in die aantekeninge daarby, is op die entiteit van toepassing:

Klas	Kategorie
Kontant en kontantekwivalente	Finansiële bate gemeet teen geamortiseerde koste

##### Aanvanklike meting van finansiële bates en finansiële laste

Die entiteit meet alle finansiële bates en finansiële laste, anders as dié wat daarna teen billike waarde bepaal word, aanvanklik teen sy billike waarde plus transaksiekoste wat direk aan die verkryging of uitreiking van die finansiële bate of finansiële las toegeskryf kan word.

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

##### Daaropvolgende meting van finansiële bates en finansiële laste

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

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

Alle finansiële bates gemeet teen geamortiseerde koste is onderhewig aan 'n waardedalingsoorsig.

## 1.5 Finansiële instrumente (vervolg)

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las by aanvanklike erkenning gemeet word minus hoofbetalings, plus of minus die kumulatiewe amortisasie deur die effektiewe rentemetode van enige verskil tussen daardie aanvanklike bedrag en die uitkeerbedrag te gebruik, en minus enige vermindering (direk of deur die gebruik van 'n toelaagrekening) vir waardedaling of oninvorderbaarheid in die geval van 'n finansiële bate.

### Oorwegings by meting van billike waarde

Bestuur bepaal billike waarde vir finansiële instrumente deur sekere waardasietegnieke te gebruik. Dit sluit in die gebruik van onlangse transaksies tussen partye wat nie aan mekaar bekend is nie, verwysing na ander metodes wat wesenlik dieselfde is, verdiskonteerde kontantvloei-analise en deur so min as moontlik op insette van spesifieke entiteite staat te maak.

### Finansiële bates teen geamortiseerde koste gemeet

Indien daar objektiewe bewyse is dat 'n waardedalingsverlies op finansiële bates gemeet teen geamortiseerde koste aangegaan is, word die bedrag gemeet as die verskil tussen die bate se werklike waarde en die huidige waarde van geraamde toekomstige kontantvloei (uitgesluit toekomstige kredietverliese wat nie aangegaan is nie) en wat teen die finansiële bate se oorspronklike effektiewe rentekoers verdiskonteer is. Die werklike bedrag van die bate word verminder deur 'n toelaagrekening te gebruik. Die bedrag van die verlies word as 'n surplus of tekort aangedui.

Indien die bedrag van die waardedalingsverlies in 'n daaropvolgende tydperk afneem en die afname objektief in verband gebring kan word met 'n gebeurtenis wat plaasgevind het nadat die waardedaling erken is, word die voorheen-erkende waardedalingsverlies teruggeskryf deur 'n toelaagrekening 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 was op die datum waarop die waardedaling teruggeskryf is nie. Die bedrag van die terugskrywing word in surplus of tekort erken.

Waar finansiële bates as gevolg van die gebruik van 'n toelaagrekening gedaal het, word die bedrag van die verlies as surplus of tekort binne bedryfsuitgawes erken. Wanneer sulke finansiële bates afgeskryf word, word die afskrywing teen die betrokke toelaagrekening gemaak. Daaropvolgende verhalings van bedrae wat voorheen afgeskryf is, word teen bedryfsuitgawes gekrediteer.

### Onttrekking van erkenning

#### Finansiële bates

Die entiteit onttrek erkenning van finansiële bates deur handelsdatum-rekeningkunde te gebruik.

By onttrekking van erkenning van 'n finansiële bate in sy geheel, word die verskil tussen die werklike bedrag en die som van die teenprestasie ontvang in surplus of tekort erken.

#### Finansiële laste

Die entiteit verwyder 'n finansiële las (of 'n deel van 'n finansiële las) uit sy staat van finansiële posisie wanneer dit uitgewis word – dit wil sê wanneer die verpligting gespesifiseer in die kontrak nagekom, gekanselleer, verval of kwytskeld word.

Die verskil tussen die werklike bedrag van 'n finansiële las (of deel van 'n finansiële las) wat vereffen of aan 'n ander party oorgedra is en die teenprestasie wat betaal is, insluitend enige nie-kontant bates wat oorgedra of laste wat aanvaar is, word in surplus of tekort erken. Enige verpligtinge wat deur 'n ander entiteit by wyse van 'n nie-ruiltransaksie kwytskeld, afgeskryf of aanvaar word, word verantwoord in ooreenstemming met die Standaard van AERP vir Inkomste uit Nie-ruiltransaksies (Belasting en Oordragte).

## 1.6 Statutêre debiteure

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

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

Die kostemetode word gebruik om statutêre debiteure te verreken wat vereis dat sulke debiteure teen die transaksiebedrag gemeet word, plus enige opgehoopte rente of ander koste (waar van toepassing) minus enige opgehoopte waardedalingsverliese en onttrekking van erkenning van enige bedrae.

Nominale rentekoerse is die rentekoers en/of grondslag wat in wetgewing, ondersteunende regulasies of soortgelyke middele omskryf is.

Die transaksiebedrag vir 'n statutêre debiteur beteken die bedrag gespesifiseer in, of bereken, of in ooreenstemming met wetgewing, ondersteunende regulasies, of soortgelyke middele bereken word.

## 1.7 Inkomste uit ruiltransaksies

### Erkenning

Inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal die entiteit sal bevoordeel en wanneer die inkomstebedrag betroubaar gemeet kan word, en spesifieke kriteria vir die entiteit se aktiwiteite nagekom is. Inkomste uit dienslewering word erken as surplus of tekort in verhouding tot die stadium van voltooiing van die transaksie op die verslagdoeningsdatum.

Inkomste is die bruto invloed van ekonomiese voordele of dienspotensiaal gedurende die verslagdoeningstydperk wanneer dit tot 'n toename in netto bates lei. Dit sluit nie verhogings wat verband hou met bydraes van eienaars in nie.

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

Billike waarde is die bedrag waarvoor 'n bate geruil of 'n las tussen kundige, gewillige partye in 'n armlengte-transaksie vereffen kan word.

### Meting

Inkomste word teen die billike waarde van die teenprestasie of die debiteur gemeet. Die bedrag word nie as betroubaar meetbaar beskou nie totdat alle gebeurlikhede met betrekking tot die transaksie opgelos is nie.

### Rente, tantieme en dividende

Die effektiewe rentekoersmetode word gebruik om rente in surplus of tekort te erken.

## 1.8 Inkomste uit nie-ruiltransaksies

### Erkenning

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

Aangesien die entiteit 'n huidige verpligting nakom wat as 'n las erken word ten opsigte van 'n invloei van hulpbronne uit 'n nie-ruiltransaksie wat as 'n bate erken word, verminder dit die drabedrag van die verpligting wat erken word en erken 'n bedrag van inkomste gelyk aan daardie vermindering.

## 1.8 Inkomste uit nie-ruiltransaksies (vervolg)

### Meting

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

Wanneer die entiteit 'n bate as gevolg van 'n nie-ruiltransaksie erken, erken dit ook inkomste gelykstaande aan die bedrag van die bate gemeet teen sy billike waarde op die datum van verkryging, tensy dit ook vereis word om 'n las te erken. Wanneer dit vereis word om 'n las te erken, sal dit as die beste beraming van die bedrag wat benodig word om die verpligting op die verslagdoeningsdatum te vereffen erken word, en die bedrag van die toename in netto bates, indien enige, sal as 'n inkomste erken word. Wanneer 'n las daarna verminder omdat die belasbare gebeurtenis plaasvind of 'n voorwaarde nagekom is, word die bedrag van die vermindering in die las as inkomste erken.

### Voorwaardelike toewysings en ontvangste

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

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

Toewysings wat die entiteit vir uitgawes wat aangegaan is vergoed, word op 'n sistematiese grondslag as surplus of tekort erken vir dieselfde tydperke waarin die uitgawes erken word.

### Geskenke en skenkings, insluitend goedere in natura

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

### Dienste in natura

Die entiteit erken dienste in natura wat betekenisvol is vir sy bedrywighede en/of diensleweringdoelwitte. 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 in gelyke waarde word onmiddellik die verbruik van die diens erken.

Waar dienste in natura nie betekenisvol is vir die entiteit se bedrywighede en/of diensleweringdoelwitte nie aan die kriteria vir erkenning voldoen nie, openbaar die entiteit die aard en tipe dienste in natura wat gedurende die verslagdoeningstydperk ontvang is.

Dienste in natura is dienste wat deur individue aan entiteite sonder koste verskaf word, maar kan onderhewig aan bepalinge wees.

## 1.9 Omskakeling van buitelandse valuta

### Buitelandse valuta-transaksies

'n Buitelandse valutatransaksie word by aanvanklike erkenning in Rand aangeteken deur die sigkoers tussen die funksionele geldeenheid en die buitelandse valuta op die datum van die transaksie op die buitelandse valutabedrag toe te pas.

Transaksies wat in buitelandse geldeenhede gedenomineer is, word omgeskakel teen die geldige wisselkoers op die transaksiedatum. Monetêre items wat in buitelandse geldeenhede genomineer is word omgerekend teen die wisselkoers wat op die verslagdoeningsdatum heers. Winste of verliese as gevolg van omskakeling, word teen surplus/tekort gehef.

## 1.10 Vergelykende syfers

Waar nodig, is vergelykende syfers herklassifiseer om aan te pas by veranderinge in aanbidding in die huidige jaar.

## 1.11 Uitgawes

### Finansiële transaksies in bates en laste

Skuld word afgeskryf wanneer dit as onherwinbaar bepaal word. Afgeskryfde skuld word beperk tot die bedrag van besparings en/of onderbesteding van bewilligde fondse. Die afskrywing vind aan die einde van die jaar plaas of wanneer fondse beskikbaar is. Geen voorsiening word vir onverhaalbare bedrae gemaak nie, maar bedrae word as 'n openbaarmakingsnota aangedui. Alle ander verliese word erken wanneer magtiging vir die erkenning daarvan verleen is.

### Vrugtelose en verkwistende uitgawes

Vrugtelose en verkwistende uitgawes word as 'n bate in die staat van finansiële posisie erken tot tyd en wyl die uitgawe van die verantwoordelike persoon verhaal word of as onverhaalbaar in die staat van finansiële prestasie afgeskryf word.

### Onreëlmatige uitgawes

Onreëlmatige uitgawes word as uitgawe in die staat van finansiële prestasie erken. Indien die uitgawe nie deur die betrokke owerheid goedgekeur word nie, word dit as 'n bate hanteer totdat dit verhaal word of as onherwinbaar afgeskryf word.

### Oordragte en subsidies

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

## 1.12 Opgehoopte surplus

Die opgehoopte surplus verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige surplusse en tekorte wat gedurende 'n spesifieke finansiële jaar gerealiseer word, word teen opgehoopte surplus/tekort gekrediteer/gedebiteer. Aanpassings ten opsigte van inkomste en uitgawes van die vorige jaar, word teen opgehoopte surplus/gedebiteer/gekrediteer wanneer terugwerkende aanpassings gemaak word.

### 1.13 Begrotingsinligting

Die goedgekeurde begroting word op 'n kontantbasis opgestel en deur ekonomiese klassifikasie gekoppel aan prestasie-uitkomsdoelwitte aangebied. Die AERP 24 vereis dat die begrotingstaat op 'n vergelykbare basis met die Goedgekeurde Begroting, wat die gepubliseerde begrotingsklassifikasie insluit, bekendgemaak word.

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

Die finansiële jaarstate en die begroting is nie op dieselfde rekeningkundige grondslag nie, daarom is 'n vergelyking met die begrote bedrae vir die verslagdoeningstydperk in die Staat van Vergelyking van Begroting en Werklike bedrae ingesluit.

'n Afwyking van die begroting van 5% en hoër word deur Bestuur as 'n wesenlike afwyking beskou. Redes vir wesenlike afwykings word in die Aantekeninge by die Finansiële Jaarstaat verduidelik.

### 1.14 Verwante partye

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

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

Gesamentlike beheer is waar ooreengekom is dat 'n aktiwiteit deur 'n bindende reëling beheer word, en is slegs van toepassing wanneer die strategiese finansiële en bedryfsbesluite met betrekking tot die aktiwiteit die eenparige toestemming van die beherende partye (die ondernemers) vereis.

Verwante party transaksie is 'n oordrag van hulpbronne, dienste of verpligtinge tussen die verslagdoenende entiteit en 'n verwante party, ongeag of 'n prys gehef word.

Beduidende invloed is die gesag om aan die finansiële en bedryfsbeleidsbesluite van 'n entiteit deel te neem, maar het nie beheer oor daardie beleide nie.

Bestuur is daardie persone wat verantwoordelik is vir die beplanning, leiding en beheer van die aktiwiteite van die entiteit, insluitend diegene wat belas is om die entiteit in ooreenstemming met wetgewing te bestuur, in gevalle waar van hulle vereis word om sulke funksies te verrig.

Nabye familielede van 'n persoon word beskou as daardie familielede van wie verwag kan word om daardie persoon in hul handelinge met die entiteit te beïnvloed, of wat deur daardie persoon beïnvloed word.

Die entiteit is vrygestel van openbaarmakingsvereistes met betrekking tot transaksies tussen verwante partye indien daardie transaksie binne normale verskaffer en/of kliënt/ontvanger verhoudings volgens bepalinge en voorwaardes plaasvind wat nie meer of minder gunstig is nie as dié wat redelik is om te verwag wat die entiteit aanvaar het indien handel met daardie individuele entiteit of persoon in dieselfde omstandighede en bepalinge en voorwaardes binne die normale bedryfparameters wat deur daardie verslagdoenende entiteit se wetlike mandaat vasgestel is, gedryf is.

Waar die entiteit vrygestel is van die openbaarmakings in ooreenstemming met bogenoemde, openbaar die entiteit verhalende inligting oor die aard van die transaksies en die verwante uitstaande saldo's, sodat gebruikers van die entiteit se finansiële state die uitwerking van verwante partytransaksies op sy jaarlikse finansiële state kan verstaan.

### 1.15 Gebeurtenisse na verslagdoeningsdatum

Gebeurtenisse na die verslagdoeningsdatum is daardie gebeure, beide gunstig en ongunstig, wat tussen die verslagdoeningsdatum en die datum wanneer die finansiële state vir uitreiking gemagtig is, plaasvind. Twee tipes gebeurtenisse kan uitgewys word:

- o dié wat bewys lewer van toestande wat op die verslagdoeningsdatum bestaan het (aanpassing van gebeure ná die verslagdoeningsdatum); en
- o dié wat 'n aanduiding is van toestande wat ná die verslagdoeningsdatum ontstaan het (nie-aangepaste gebeure ná die verslagdoeningsdatum).

Die entiteit sal die bedrag wat in die finansiële state erken word, aanpas om aangepaste gebeure ná die verslagdoeningsdatum te weerspieël sodra dit plaasgevind het.

Die entiteit sal die aard van die gebeurtenis en 'n raming van die finansiële uitwerking daarvan openbaar maak of 'n verklaring uitreik dat sodanige raming nie ten opsigte van alle weselike nie-aansuiwerende gebeure gemaak kan word nie, waar nie-openbaarmaking die ekonomiese besluite van gebruikers op grond van die finansiële state kan beïnvloed.

### 1.16 Belasting op Toegevoegde Waarde (BTW)

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

## Aantekeninge by die Finansiële Jaarstate

## 2. Standaard en interpretasies

## 2.1 Standaard en interpretasies uitgereik, maar nog nie van toepassing nie

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

Standaard/Interpretasie:	Effektiewe datum: Jare wat op of daarna begin	Verwagte uitwerking:
<ul style="list-style-type: none"> <li>AERP 1 (gewysig): Aanbieding van Finansiële State (Gevestigde bedryf)</li> </ul>	Nog nie effektief nie	Dit is onwaarskynlik dat daar 'n wesenlike uitwerking sal wees
<ul style="list-style-type: none"> <li>AERP 104 (soos hersien): Finansiële Instrumente</li> </ul>	April 1, 2025	Dit is onwaarskynlik dat daar 'n wesenlike uitwerking sal wees



## Aantekeninge by die Finansiële Jaarstate

Syfers in Rand Duisend	2024 R'000	2023 R'000
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### 3. Kontant en kontantekwivalente

Kontant en kontantekwivalente bestaan uit:

Banksaldo's	482	446
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#### Kredietgehalte van kontant by bank- en korttermyndeposito's, kontant op hande uitgesluit

Kontant en kontantekwivalente bestaan uit kontant en korttermyn, hoogs likiede beleggings by geregistreeerde bankinstellings vir termyne van drie maande of minder en wat onderhewig is aan geringe rentekoersrisiko, die drabedrag van hierdie bates is hul billike waarde.

### 4. Rente-inkomste

Rente ontvang	42	28
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Rente ontvang het jaar-tot-jaar hoofsaaklik as gevolg van die verhoging in die rentekoers toegeneem.

### 5. Ander inkomste uit nie-ruiltransaksies

Skenking: Diens in natura	705	674
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Vir die besonderhede oor die skenking: Dienste in natura, verwys na aantekening 10.

### 6. Oordragte en subsidies ontvang

Departementele oordrag ontvang	303	439
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Die 2022/23-oordragbetaling sluit 'n bykomende oordragbetaling van R149 000 in wat van die Departement van Kultuursake en Sport ontvang is as bydrae om die Nama-boekies te druk.

### 7. Ouditfooie

Eksterne audit	63	49
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Ouditfooie het jaar-tot-jaar toegeneem as gevolg van die verhoging in die ouditfooi-tarief.

### 8. Algemene uitgawes

Spyseniering <sup>1</sup>	14	9
Konsultasie en uitgekonnekteerde dienste <sup>2</sup>	9	5
Drukwerk en publikasie <sup>3</sup>	117	279
Sagteware uitgawes	28	25
Reis en verblyf <sup>4</sup>	45	34
	<b>213</b>	<b>352</b>

<sup>1</sup> Meer vergaderings is in persoon is gehou waarvoor spyseniering voorsien is.

<sup>2</sup> Die vertaling van die Jaarlikse Prestasieplan wat voorheen intern gedoen is, is uitgekonnekteer.

<sup>3</sup> Die vorige jaar se uitgawes sluit die drukkoste van die Nama-boekies in.

<sup>4</sup> Meer vergaderings is gedurende die oorsigjaar in persoon gehou.

## Aantekeninge by die Finansiële Jaarstate

Syfers in Rand Duisend	2024 R'000	2023 R'000
<b>9. Ledegelde</b>		
Baartman, R	1	2
Grootboom, G	3	4
Jama, Z	4	3
Lentz, G	8	6
Lesch, L	6	5
Makambi, S	2	1
Malan, M	-	2
Mkhize, K	-	2
Reyneke, V	-	1
Vermeulen, S	6	6
Willemse, E	3	3
	<b>33</b>	<b>35</b>
<b>10. Dienste in natura</b>		
Werknemer koste: Dienste in natura	705	674

Amptenare in diens van die Departement van Kultuursake en Sport (DKES) vervul die uitvoerende en administratiewe funksies verbonde aan die Wes-Kaapse Taalkomitee (WKTK). Die Finansiële Bestuurseenheid wat verantwoordelik is om die Hoof- Finansiële Beampte met die Finansiële Bestuursfunksies van WKTK te ondersteun, is die enigste amptenare wat aan WKTK toegewys is. Hierdie amptenare se dienste in natura is belangrik vir die WKTK se bedrywighede en dienslewingsdoelwitte, dus word hul vergoeding in die WKTK se Staat van Finansiële Prestasie, soos vereis deur die AERP 23, erken.

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 die DKES en die WKTK lewer. Dit is moeilik om die tyd wat hierdie amptenare aan die WKTK spandeer, te bepaal. 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 die WKTK soos vereis deur die AERP 23, omdat die dienste in natura wat aan die WKTK verskaf word nie aan die kriteria vir erkenning voldoen nie.

Die jaar-tot-jaar-verhoging is hoofsaaklik as gevolg van die aanpassing van lewenskoste vir die verslagdoenings-tydperk.

**11. Kontant in bedrywighede gebruik**

Oorskot	36	31
<b>Nie-kontant bedrywighede:</b>		
Inkomste: Dienste in natura	705	674
Uitgawes: Dienste in natura	(705)	(674)
<b>Veranderinge in bedryfskapitaal:</b>	-	(9)
Betaalbares uit ruiltransaksies	<b>36</b>	<b>22</b>

Syfers in Rand Duisend	2024 R'000	2023 R'000
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## 12. Verwante partye

Verhoudings

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

Die DKES verskaf akkommodasie aan die WKLK om sy administratiewe en finansiële bedrywighede uit te voer.

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

Die lede van die WKTK en die entiteit soos in aantekening 9 aangedui, is ingevolge die AERP 20 verwante partye.

Die WKTK word deur die Pan-Suid-Afrikaanse Taalraad (PanSALB) as 'n provinsiale taalkomitee vir die Wes-Kaap erken. Dit werk saam en voorsien die PanSALB van advies oor taalaangeleenthede in die provinsie en is dus, ingevolge die AERP 20, 'n verwante party.

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 van verwante partye ontvang

Departement van Kultuursake en Sport	303	439
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#### Dienste in natura van verwante party ontvang

Departement van Kultuursake en Sport	705	674
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Dienste in natura is nie voorheen onder die Verwante Party-transaksienota geopenbaar nie. Dit is in die oorsigjaar reggestel.

## 13. Risikobestuur

Die entiteit is as gevolg van sy aktiwiteite blootgestel aan 'n verskeidenheid finansiële risiko's: markrisiko (billike waarde rentekoersrisiko, kontantvloerrentekoersrisiko), krediet- en likiditeitsrisiko.

### Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie sy finansiële verpligtinge sal kan nakom wanneer dit betaalbaar is nie. Die entiteit verseker dat voldoende fondse beskikbaar is om sy verwagte en onverwagte finansiële verpligtinge van sy leenvereistes na te kom. Alle uitstaande rekeningsaldo's is binne 30 dae vanaf die verslagdoeningsdatum betaalbaar.

### Sensitiwiteitsanalise

Indien die rentekoers op veranderlike finansiële instrumente op 31 Maart 2024 1% hoër/laer was en alle ander veranderlikes bestendig gebly het, sou die surplus vir die jaar R4 822 hoër/laer gewees het.

### Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty nie sy kontraktuele verpligtinge sal nakom nie, wat finansiële verlies vir die entiteit inhou. Die entiteit het 'n beleid aanvaar om slegs met kredietwaardige partye te handel.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit deponeer slegs kontant by groot banke met goeie gehalte kredietstatus en beperk blootstelling aan enige teenparty.

Geen kredietlimiete is gedurende die verslagdoeningstydperk oorskry nie, en bestuur verwag geen verliese as gevolg van nie-prestasie deur hierdie teenparty nie.

## Aantekeninge by die Finansiële Jaarstate

Syfers in Rand Duisend

2024  
R'0002023  
R'000**13. Risikobestuur (vervolg)****Maksimum blootstelling aan kredietrisiko.**

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

**Markrisiko**

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

**Rentekoersrisiko**

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

**Finansiële bates**

Handels- en ander debiteure is teen 'n vaste koers. Rentekoersrisiko word deur Bestuur hanteer deur voordelige koerse op swewende koerslenings te beding, en waar moontlik, vastekoerslenings te gebruik.

Bestuur het ook 'n beleid wat die rente op batelenings met die rente betaalbaar op laste balanseer.

**Kontantvloei rentekoersrisiko**

Finansiële instrument	Oor minder as een jaar betaalbaar	Oor een tot twee jaar betaalbaar	Oor twee tot drie jaar betaalbaar	Oor drie tot vier jaar betaalbaar	Verskuldig na vyf jaar
Normale kredietvoorwaardes	482	-	-	-	-
Kontant in huidige bankinstellings					
Netto bedrag	482	-	-	-	-
Betaaldatum het verval, maar geen voorsiening daarvoor nie	-	-	-	-	-

**14. Gebeurtenisse ná die verslagdoeningsdatum**

Daar was geen wesenlike nie-aansuiwerende gebeure wat ná die verslagdoeningstydperk plaasgevind het nie.

**15. Begrotingsafwykings**

**Wesenlike afwykings tussen begroting en werklike bedrae.**

**15.1 Entiteitsinkomste buiten verkope**

Die afwyking is as gevolg van die verhoging in die rentekoers sowel as die tydsberekening van uitgawes vir die jaar onder oorsig.

**16. BBSEB Prestasie**

Inligting oor voldoening aan die BBSEB-wet word in die jaarverslag ingesluit onder die afdeling, getiteld Inligting oor BBSEB-voldoeningsprestasie.



URhulumente  
weNtshona Koloni



Western Cape Language Committee  
Wes-Kaapse Taalkomitee  
IKomiti yeelWimi yeNtshona Koloni



IKomiti yeelWimi yeNtshona Koloni

**INgxelo yoNyaka 2023/24**



# IZIQULATHO

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# ICANDELO A: INKCAZELO NGOKUBANZI

## 1. INKCAZELO NGOKUBANZI YEQUMRHU LOLUNTU

<b>IGAMA ELIBHALISIWEYO:</b>	IKomiti yeeLwimi yeNtshona Koloni
<b>INOMBOLO YOKUBHALISA:</b>	Ayisebenzi
<b>IDILESI YENDAWO:</b>	ISakhiwo iProtea Assurance Greenmarket Square EKapa 8000
<b>IDILESI YEPOSI:</b>	Private Bag X9067 EKapa 8000
<b>INOMBOLO YOMNXEBA:</b>	+27 21 483 3889
<b>IDILESI YEIMEYILE:</b>	DCAS.Language@westerncape.gov.za
<b>IDILESI YEWEBHUSAYITHI:</b>	<a href="http://www.westerncape.gov.za/dept/cas">www.westerncape.gov.za/dept/cas</a>
<b>ABAPHICOTHIZINCWADI BANGAPHANDLE:</b>	UMphicothzincwadi Jikelele woMzantsi Afrika 19 Park Ln Milnerton EKapa 7 441
<b>IIBHANKI:</b>	Nedbank UMgangatho wesi5 Nedbank Clock Tower V&A Waterfront EKapa 8001
<b>UNOBHALA WENKAMPANI/ WEBHODI</b>	Akekho

## 2. ULUHLU LWEZIFINYEZO/IZISHUNQULELO

<b>AA</b>	IGunya eliNika iNgxelo
<b>AO</b>	IGosa eliNika iNgxelo
<b>AGSA</b>	UMphicothizincwadi Jikelele woMzantsi Afrika
<b>AFS</b>	IiNgxelo zeMali zoNyaka
<b>B-BBEE</b>	INkqubo yokuXhotyiswa kwaBantu abaNyama ngokoQoqosho
<b>CD</b>	Umlawuli oyiNtloko
<b>CFO</b>	IGosa eliyiNtloko lezeMali
<b>CPUT</b>	IYunivesithi yeTekhnoloji yeCape Peninsula
<b>DCAS</b>	ISebe leMicimbi yeNkcubeko neMidlalo
<b>DCS</b>	ISebe leeNkonzo zoLungiso
<b>DotP</b>	ISebe leNkulumbuso
<b>ECM</b>	ULawulo loMxholo ngokwezoBuchwepheshe
<b>ERM</b>	ULawulo loMngcipheko kwiQumrhu
<b>ERMECO</b>	ULawulo loMngcipheko kwiQumrhu neKomiti yokuziPhatha
<b>GRAP</b>	INkqubo yoGcinozincwadi eyamkelwe ngokuphangaleleyo
<b>IMLD</b>	USuku loLwimi lweNkobe lwaMazwe ngaMazwe
<b>ISA</b>	IMigangatho yaMazwe ngaMazwe yoPhicothozincwadi
<b>MEC</b>	ILungu leBhunga loLawulo
<b>MTSF</b>	ISikhokelo sesiCwangcisoqhingisa sesiGaba esiPhakathi
<b>PAA</b>	UMthetho woPhicothozincwadi kumaQumrhu oMbuso
<b>PanSALB</b>	IBhodi yeeLwimi zoMzantsi Afrika
<b>PERMPS</b>	UMgaqonkqubo nesiCwangcisoqhingisa soLawulo loMngcipheko kwiPhondo
<b>PFMA</b>	UMthetho woLawulo lweMali kaRhulumente, 1999
<b>PLC</b>	IKomiti yeeLwimi yePhondo
<b>POPIA</b>	UMthetho woKhuseleko lweNkcukacha zaBantu, ka2013
<b>IPSP</b>	I Isicwangciso-qhingisa sePhondo
<b>ISASL</b>	ULwimi lokuThetha ngeZandla lwaseMzantsi Afrika
<b>SCM</b>	ULawulo lweTyathanga leeNtengo
<b>SCOPA</b>	IKomiti Esisigxina yeeAkhawunti zikaRhulumente
<b>VIPs</b>	IMiba ePhambili ePhefumlelwe nguMbono
<b>WCG</b>	URhulumente weNtshona Koloni
<b>WCLC</b>	IKomiti yeeLwimi yeNtshona Koloni

### 3. IMBULAMBETHE KASIHHLALO

IKomiti yeeLwimi zeNtshona Koloni (WCLC) ikhuthaza ngenkuthalo ukusetyenziswa kweelwimi ezintathu ezisemthethweni Nentetho Yezandla yaseMzantsi Afrika nokuqinisekisa ukuba inkcazelo nolwazi zifumaneka ngokwaneleyo kwiphondo. Ebudeni bonyaka osahlolwayo, iWCLC iqhubeka isebenzisa izicwangciso ezintsha yaze yasebenzisana namaqabane, kuquka Ibhodi yePan Yeelwimi zaseMzantsi Afrika (PanSALB), ukuze ichaphazele ubomi babantu esibasebenzelayo eNtshona Koloni.

IWCLC iphumeze la manyathelo aphambili alandelayo ngo-2023/24:

Sisebenzisane neSebe leeNkonzo zoLuleko (DCS) neLayibrari yeSizwe yoMzantsi Afrika kuKhuphiswano Lokufunda lweNgingqi yePhondo oluthi Funda Mzantsi. Ikomiti inike iDCS iincwadana ezilikhulu zesiNama ezineefayile ezinesandi ezigcinwe kwiUSB ekubeni iDCS ibinomdla wokwazisa amabanjwa ngemfundo yolwimi lwesiNama. Ikomiti ibiyinxalenye yokubhiyozela iminyaka engama-200 yokubakho kwesiXhosa njengolwimi olubhaliweyo nolupapashiweyo, umbhiyozo ububanjelwe kwidolophu yaseLanga.

Sibhiyozele uSuku loLwimi looMama lwaMazwe ngaMazwe ngokubamba i-IsiXhosa Spelling Bee, ebibanjelwe kwi-Iziko Museums yoMzantsi Afrika, ngokubambisana nePanSALB neYunivesithi yeTekhnoloji yaseCape Peninsula (CPUT). Esi siganeko ibilukhuphiswano olubanjwe nabafundi beBanga 4 beSikolo samabanga aphantsi. I-WCLC ikwathenga amakhadi okudlala Entetho Yezandla yoMzantsi Afrika (SASL) ukukhuthaza iNtetho Yezandla yoMzantsi Afrika nezinye iilwimi ezisemthethweni.

Ngale nkqubo iKomiti namaqabane ayo bakhuthaza iilwimi ezininzi baze babanegalelo ekuxhobiseni abantu baseNtshona Koloni ngolwimi. Ezi nkqubo zikwaluncedo ekuphakamiseni isidima somntu ngokuhliphana ngolwimi.

IKomiti iya kuqhubeka nokuphucula imeko ebalulekileyo yolwimi ngokwazisa, ukuqinisekisa ukuphunyezwa Kwepolisi yeeLwimi yaseNtshona Koloni nokuxhasa ukubaluleka kweelwimi zemveli kunye ne-SASL.



**UGenevieve Lentz**

**USihlalo**

**31 kweyeThupha 2024**



## 4. ISISHWANKATHELO SEGUNYA ELINIKA INGXELO (AA)

Ingxelo yoNyaka yeKomiti yeeLwimi yeNtshona Koloni ka2023/24 iqulunqwe ukuba ihambelane neCandelo 55 (1) (d) loMthetho woLawulo lweMali yoLuntu (PFMA), uMthetho 1 ka-1999.

### Ukuhlolwa kwemali ngokubanzi

Ngaphandle kwebhajethi encinci esebenzayo, iKomiti ikwazile ukulawula izibonelelo zayo ngokufanelekileyo yaze yagqitha kwiithagethi zayo ngokusetyenziswa kweModeli yeNethiwekhi eLawulwayo, ephawuleka ngokusetyenziswa kobambiswano nemibutho efana neSebe leMicimbi yeNkcubeko neMidlalo, iPanSALB namanye amaqumrhu kwinkalo yokukhuthaza nokuphuhlisa iilwimi. Oku kwenza ukuba iKomiti namaqabane akwazi ukuhlanganisa izibonelelo zabantu nezemali yaze yanceda iKomiti ukuba ifeze izibophelelo zayo njengoko kuchaziwe kuMthetho weeLwimi wePhondo leNtshona Koloni, 13 ka1998. Azikho iingxaki ezinkulu zemali ezichongiweyo ebudeni bonyaka ophononongwayo ibe iintengiselwano zemali zenziwe ngokungqinelana neemigaqonkqubo neenkqubo ezimiselweyo.

### Izinto ezenzekayo kwinkcitho

Inkqubo/ umsebenzi/ injongo	2023/24			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
limveliso neenkonziso	321	309	*12	454	427	27
<b>Eyona nkcitho</b>	<b>321</b>	<b>309</b>	<b>12</b>	<b>454</b>	<b>427</b>	<b>27</b>

\*Iqumrhu liye lasebenzisana neSebe leMicimbi yeNkcubeko neMidlalo neminye imibutho kwiiprojekthi zolwimi ezikhokelele kulondolozo lonyaka ophantsi kovavanyo.

### Izithintelo zomthamo

Ikomiti ibingenazo izithintelo zomthamo.

### Imisebenzi engundoqo/imisebenzi emayiyekiswe

Ikomiti khange iyeke nayiphi na imisebenzi ephambili kwaye ayinanjongo yokuba kuyekiswe nayiphi na imisebenzi kwixesha elizayo.

### Izinto eziphambili ezintsha okanye ezicetywayo

Ikomiti khange iqalise okanye icebise imisebenzi emitsha ephambili.

### Ukugqithiswa kwemali

Ikomiti khange icele ukugqithiswa kwemali.

### Izindululo zebhidi ezingacelwanga

Ikomiti khange igqibe izindululo zebhidi ezingacelwanga.

### Ulawulo Lwamakhonkco Okubonelela

Ikomiti, ixhaswa yiDCAS, ineenkqubo neesistim ezisempilweni nezilungileyo zoLawulo lweZibonelelo ezihambelana nezikhokelo zomthetho nezolawulo ezifunekayo. Ngenxa yoko, Ikomiti khange ifumane nayiphi na inkcitho engagunyaziswanga, engenasiqhamo, engaqhelekanga okanye yokudlala ngemali kwelo xesha lihlolelwayo. Ikomiti ilawula izibonelelo zayo ngokufanelekileyo. Ukuphicothwa rhoqo nokuphuculwa okuqhubekayo kweenkqubo zeSCM kuqinisekisa ukuba imingcipheko iyancitshiswa.

**Iingxaki ekuhlangatyenwe nazo nendlela ezilungiswe ngayo**

Ukurhoxa kwelungu elingevayo kunyakamali odlulileyo kubangele umsantsa kwinkxaso enxulumene neemfuno zabantu abangevayo. Oku kuncitshisiwe ngemibutho yentsebenziswano yeKomiti, nto leyo ebangele ukuba kufumaneke ubuchule bangaphandle nokusebenzisana namaqumrhu, afana nePanSALB.

**Ingxelo yophicotho ibalulekile kunyaka ophelileyo nendlela engalungiswa ngayo le nto**

Akukho nanye. Ikomiti ifumene uphicotho olucocekileyo kunyakamali odlulileyo.

**Uluvo/Izicwangciso zexesha elizayo zokujongana neengxaki zemali**

Ikomiti iza kuqhubeka nokuphumeza Imodeli yeNethiwekhi eLawulwayo ize isebenze namanye amaqabane ukuqinisekisa ukuphunyezwa kwesicwangciso esidityanisiweyo sokujongana nemicimbi yolwimi eNtshona Koloni.

**Iziganeko emva kosuku lokunika ingxelo**

Akukho nanye

**Ukunyanyiseka Kwezoqoqosho**

Ukunyanyiseka kwezoqoqosho kweKomiti yeLwimi yeNtshona Koloni kufakwe kwinto yokuba yamkelwe yiPanSALB njengekomiti yeelwimi yephondo yeNtshona Koloni. Iyasebenzisana kwaye inika iPanSALB iingcebiso ngemicimbi yolwimi kwiphondo.

**Izimvo Nokuxatyiswa**

Ndingathanda ukubulela ngokunyanisekileyo ku-Anroux Marais neSebe leMicimbi yeNkcubeko neMidlalo elincedise kwiKomiti ukufezekisa iinjongo zayo zonyaka. Ndingqwenela ukubulela amalungu eKomiti ngokuxhasa iMigaqo yeBatho Pele ekusebenzeni eNtshona Koloni.



UGenevieve Lentz

Egameni leGunya eliNika iNgxelo

31 kweyeThupha 2024

## 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 ayinazo naziphi na izinto ezishiywayo.

Ingxelo yoNyaka yenziwe ngokuhambelana nezikhokelo kwiNgxelo yoNyaka njengoko ikhutshwe nguNondyebo weSizwe.

Iingxelo zeMali zoNyaka (ICandelo F) zilungiselelwe ngokuhambelana nemigangatho Eyaziwayo Jikelele Yokubala (GRAP) esebenza kwiQumrhu likaRhulumente.

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 ngowama-31 kweyoKwindla 2024.

Owenu othembekileyo



**UGenevieve Lentz**

**Egameni leGunya eliNika iNgxelo**

**31 kweyeThupha 2024**

## 6. USHWANKATHELO LOBUCHULE

### 6.1. Umbono

Ukuxhotyiswa kwabo bonke abantu baseNtshona Koloni ngolwimi; ukuphuculwa kwesidima somntu ngokuhlonipha ulwimi lomnye nomnye nokukhuthazwa kweelwimi ezininzi.

### 6.2. Uzimiselo

Ukubeka esweni ukusetyenziswa kweelwimi ezintathu ezisemthethweni zeNtshona Koloni; ukubeka esweni koku-phunyezwa Kwepolisi yeeLwimi yaseNtshona Koloni nokucebisa uMphathiswa onikwe umsebenzi ngemicimbi yeelwimi nePanSALB kwimicimbi yeelwimi kwiPhondo okanye elichaphazelayo.

### 6.3. Okuxatyisiweyo

Ukukhathalela, Ukuba nesakhono, Uxanduva, Ukunyaniseka, Ubuchule Nokwazi ukuphendula.

## 7. IMIYALELO YOWISOMTHETHO NEMINYE IMIGAQO

I-WCLC liqumrhu leshedyuli 3C ngokwemigaqo yoMthetho woLawulo lwezZmali zoLuntu, 1999.

### 7.1 Imiyalelo yomgaqosiseko

Icandelo	Ingcaciso
<b>UMgaqo-siseko weRiphabhlikhi yoMzantsi Afrika ka1996</b>	
Icandelo 6(3), (4) no (5): Ulwimi	URhulumente weNtshona Koloni kufuneka, ngokuwis 'umthetho nangamanye amanyathelo, alawule aze abeke esweni ukusetyenziswa kweelwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufuneka zihlonitshwe ngokulinganayo zize ziphathwe ngokulinganayo. I-WCLC isebenzisana nePanSALB ukukhuthaza iilwimi ezintathu ezisemthethweni zephondo nokwenza iimeko zophuhliso nokusetyenziswa kweelwimi zesiKhoi, isiNama neSan neSASL .  I-WCLC, ngokubambisana neDCAS, inoxanduva lokubeka iliso nokuvavanya ukuphunyezwa Kwepolisi YeeLwimi yaseNtshona Koloni, eyamkelwe ngo-2001, kwaye kufuneka unike ingxelo kwiPalamente yePhondo leNtshona Koloni ngalo myalelo ubuncinane kanye ngonyaka. I-DCAS iyayongamela iWCLC ibe inika iKomiti inkxaso yezolawulo neyezezimali.
Icandelo 30: Ulwimi nenkcubeko	I-WCLC iququzelela amathuba okuba abantu baseNtshona Koloni basebenzise ulwimi lwabo namalungelo enkcubeko ngeenkqubo neprojekthi ezibonisayo nezixhasayo.
Icandelo 31: likomiti zenkcubeko, zonqulo nezolwimi	I-WCLC kufuneka iqinisekise ukuba iinkqubo zayo neprojekthi zihlonipha ukwahluka kweenkcubeko zabemi baseNtshona Koloni.
Icandelo 41: Imigaqo karhulumente yentsebenziswano nobudlelwane phakathi kukarhulumente	I-WCLC isebenzisana nawo onke amacandelo karhulumente ekwenzeni umsebenzi wayo.
IShedyuli 4: Imimandla esebenzayo yobuchule yowisomthetho yesizwe nephondo	Ngokuphathelele ipolisi yeelwimi nokulawulwa kweelwimi ezisemthethweni ngokwemiqathango yecandelo 6 lomGaqosiseko inika ngokucacileyo ubuchule bowisomthetho kwiPalamente yePhondo leNtshona Koloni, iWCLC isebenza ngokusondeleyo neSebe lesizwe lezeMidlalo, ubuGcisa neNkcubeko kunye namaziko karhulumente anxulumene nemiba yepolisi yeelwimi.

Icandelo	Ingcaciso
<b>UMgaqo-siseko weRiphabhlikhi yoMzantsi Afrika ka1996</b>	
Icandelo 195: Imilinganiselo esisiseko kunye nemigaqo elawula ulawulo loluntu	Amagosa eDCAS anoxanduva lokuxhasa ukuphunyezwa komyalelo weWCLC kufuneka aqinisekise ukusetyenziswa kakuhle, uqoqosho nokusebenza kakuhle kwezibonelelo. linkqubo ezenziwa kwicandelo likarhulumente kufuneka zivelise izibonelelo eziphezulu ngexabiso eliphantsi kakhulu.
<b>UMgaqosiseko weNtshona Koloni, 1997 (uMthetho 1 ka1998)</b>	
Icandelo 5	Ngeenjongo zikaRhulumente weNtshona Koloni: (a) iilwimi ezisemthethweni, ezizezi, isiNgesi, isiXhosa nesiBhulu zephondo kufuneka zisetyenziswe; kwaye (b) iilwimi kufuneka zilingane.  IWCLC kufuneka ibeke esweni ukusetyenziswa kwesiXhosa, isiBhulu nesiNgesi eNtshona Koloni.  IWCLC kufuneka iphumeze amanyathelo asebenzayo naqinisekileyo okunceda ukuphakamisa imeko nokuqhubela phambili ukusetyenziswa kwezo lwimi zemveli zaseNtshona Koloni ebekukhe kwancitshiswa ukusetyenziswa kwazo ngokwembali.
Icandelo 81(d)	Urhulumente waseNtshona Koloni kufuneka amkele aze aphumeze iipolisi zokukhuthaza nokugcina intlalontle yabantu baseNtshona Koloni, kuquka iipolisi ezijolise ekuphumezeni intlonipho yamalungelo oluntu enkcubeko, onqulo naweelwimi eNtshona Koloni.

## 7.2 Imiyalelo yowisomthetho

UMthetho	Ireferensi	Ingcaciso
Umgaqosiseko Ishumi elinesibhozo Utshintsho Umthetho	UMthetho 3 Wango 2023	Lo Mthetho ulungisa icandelo 6 loMgaqosiseko weRiphabhlikhi yoMzantsi Afrika, 1996, ngokongezwa koLwimi lweZandla loMzantsi-Afrika njengolunye lweelwimi ezisemthethweni zoMzantsi-Afrika.
Umthetho weBhodi yeeLwimi zoMzantsi Afrika	UMthetho 59 ka1995	IWCLC yamkelwe yiPanSALB. Phakathi kwezinye izinto, lo Mthetho ufuna iPanSALB iseke iKomiti yeeLwimi yePhondo (PLC) kwiphondo ngalinye. IPanSALB yaseNtshona Koloni PLC yasekwa ngeyeThupha 2019.
UMthetho wokuKhusela linkcukacha Zobuqu (POPIA)	UMthetho 4 okanye 2013	Lo Mthetho ukhuthaza ukukhuselwa kwenkcazelo yobuqu eqhutywa ngamaqumrhu karhulumente nawabucala; ukwazisa ngeemeko ezithile ukuze kubekho ubuncinci bezinto ezifunekayo ukuze kusetyenzwe ngenkcazelo yobuqu. Ukongeza, lo Mthetho unikezela ngokusekwa koMlawuli Wenkcazelo ukuba asebenzise amagunya athile nokwenza imisebenzi ethile ngokwalo Mthetho kunye noMthetho wokuKhuthaza ukuFikelela kuLwazi, 2000.  Lo Mthetho unikezela nangokukhutshwa kweekhowudi zokuziphatha; ngamalungelo abantu ngonxibelelwano lwe-elektroniki olungafunekayo kunye nokwenza izigqibo ngokuzenzekelayo; ukulawula ukuhamba kweenkcukacha zobuqu kwimida yeRiphabhlikhi; nangokunikezela ngemicimbi enxulumene nayo.
UMthetho woLawulo lweZemali zoLuntu (PFMA)	UMthetho 1 ka1999	IWCLC kufuneka ingenise iingxelo zekota nezonyaka ngentsebenzo yayo neengxelo zemali eziphicothiweyo ngokusekelwe kwiinjongo zonyaka eezithagethiweyo kunyakamali ngamnye.
UMthetho weBhunga labaSebenzi bee-Lwimi baseMzantsi Afrika, wama2014	UMthetho 8 ka2014	Xa kusekwa iBhunga leengcali zoLwimi loMzantsi Afrika, liya kuba negunya, phakathi kwezinye izinto, lokubhalisa nokunika imvume kumagcisa olwimi, ukubeka umgaqo wokuziphatha, kunye nokulawula ukusetyenziswa kweelwimi.



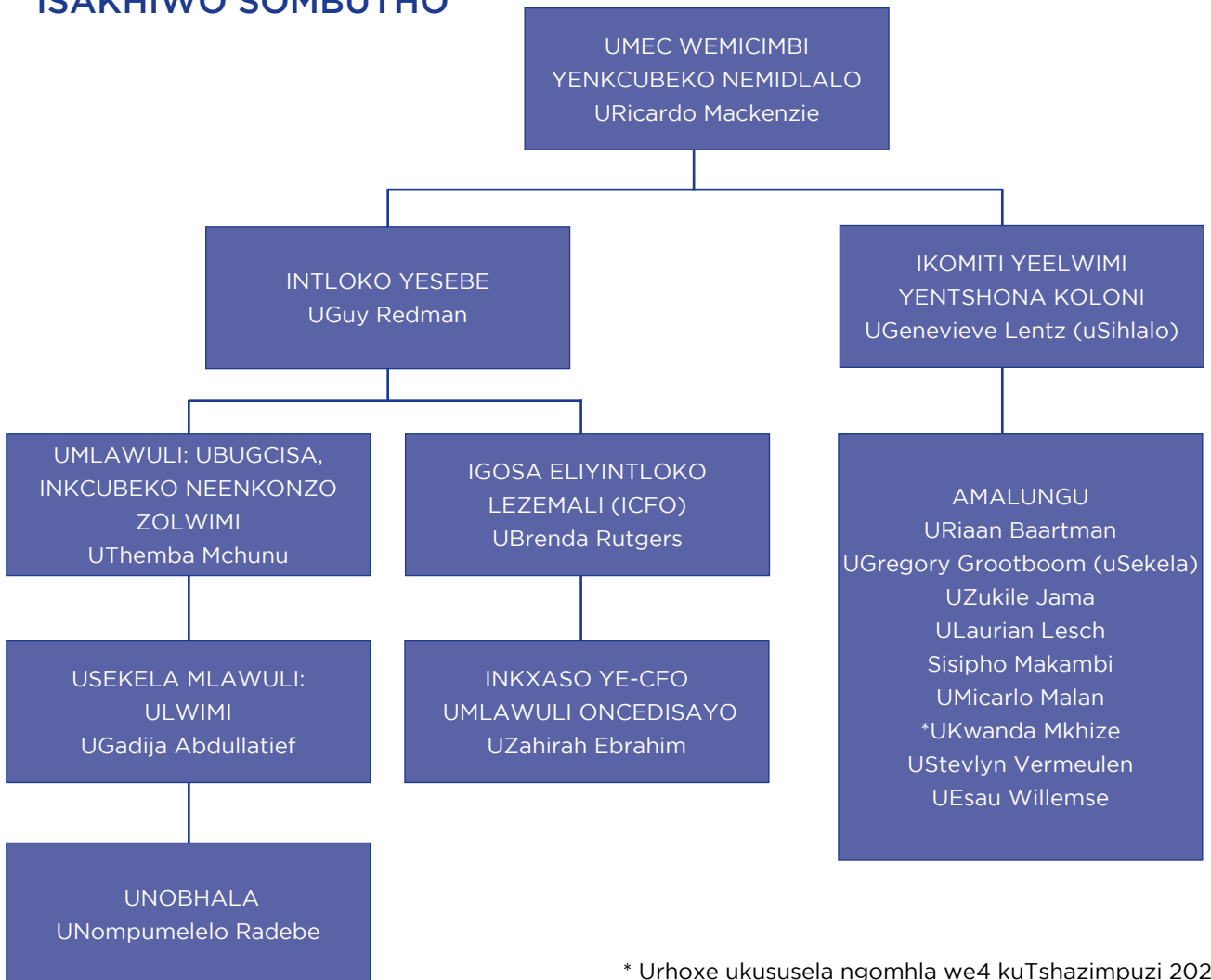
UMthetho	Ireferensi	Ingcaciso
UMthetho wobuNkokheli besiNtu nobeKhoi-San	UMthetho 3 ka2019	<p>Umthetho unikezela:</p> <ul style="list-style-type: none"> <li>ngokwamkelwa koluntu lwemveli noluntu lwamaKhoi-San, izikhundla zobunkokheli nokurhoxiswa kokwamkelwa okunjalo;</li> <li>ngemisebenzi neendima zeenkokheli zemveli nezeenkokheli zeKhoi-San;</li> <li>ngokwamkelwa, ukusekwa, imisebenzi, iindima nolawulo lwamabhunga obukhosi okanye obukumkanikazi, amabhunga amakhulu emveli, amabhunga emveli, amabhunga eKhoi-San namabhunga amancinci emveli, kunye nenkxaso kumabhunga anjalo;</li> <li>ngokusekwa, ukubunjwa nokusebenza kweNdlu yeSizwe yeeNkokheli zeMveli kunye neKhoi-San;</li> <li>ngokusekwa kwezindlu zamaphondo zeenkokheli zemveli nezeKhoi-San;</li> <li>ngokusekwa nokwaxhiwa kwezindlu zasekuhlaleni zeenkokheli zemveli kunye neenkokheli zeKhoi-San;</li> <li>ngokusekwa nokusebenza kweKhomishini Kwimiba yeeKhoi-San;</li> <li>ngekhowudi yokuziphatha yamalungu eNdlu kaZwelonke, izindlu zamaphondo, izindlu zasekuhlaleni nawo onke amabhunga emveli nawaseKhoi-San; kunye</li> <li>namagunya alawulayo oMphathiswa neeNkulumbuso.</li> </ul>
Ukusetye-nziswa koMthetho weeLwimi Ezisemthe-thweni	UMthetho 12 ka-2012	Lo Mthetho usebenza ngokukodwa kumasebe kazwelonke, kumaqumrhu karhulumente kazwelonke nakumashishini karhulumente kazwelonke. Ukuba imiba yoMthetho ibiza kuba nefuthe kwipolisi yeelwimi nokusebenza eNtshona Koloni, iWCLC ibiya kuba negunya lokudlala indima.
UMthetho weeLwimi zePhondo leNtshona Koloni	UMthetho 13 ka1998	<p>Phakathi kwezinye izinto, iWCLC ifanele:</p> <ul style="list-style-type: none"> <li>ibeke esweni ukusetyenziswa kwesiBhulu, isiNgesi nesiXhosa nguRhulumente weNtshona Koloni;</li> <li>yenze iingcebiso kwi-MEC (iLungu leBhunga eliLawulayo) nePalamente yePhondo ngawo nawuphi na umthetho ocetywayo okanye okhoyo, ukuziqhelanisa nepolisi echaphazela ulwimi eNtshona Koloni;</li> <li>ikhuthaze ngenkuthalo umgaqo wokuthetha iilwimi ezininzi;</li> <li>ikhuthaze ngenkuthalo uphuhliso lweelwimi zemveli ezazikhe zacalulwa;</li> <li>icebise uMEC neKhomishini yeNkcubeko yeNtshona Koloni ngemicimbi yolwimi kwiPhondo; ize</li> <li>icebise iPanSALB ngemiba yolwimi eNtshona Koloni.</li> </ul>

### 7.3 Imiyalelo yomgaqonkqubo

UMgankqonkqubo	Ingcaciso
Isikhokelo soMgankqonkqubo weSizwe woLwimi (2003)	Le mgankqonkqubo unikezela ngesakhelo sesizwe sokusetyenziswa kwemimiselo yoMgaqo-siseko nezigunyaziso zomthetho kuwo onke amaziko karhulumente, kuquka neWCLC. Ikwabeka imigaqo nezicwangciso zokuphumeza ekufuneka zilandelwe.
UMgaqonkqubo weeLwimi waseNtshona Koloni (upapashwe kwiGazethi yePhondo njengePN 369/2001 yowama27 kweyeNkanga 2001)	IWCLC inyanzelekile ukuba ijonge ukuphunyezwa kwale polisi.
Indlela Yokuziphatha Amalungu eWCLC	Eyona njongo iphambili yoMgaqo kukukhuthaza ukuziphatha okungumzekelo phakathi kwamalungu ukuze kubekho intembeko kwiziko leWCLC.

UMgankqonkqubo	Ingcaciso
Abathunywa Bezemali	Unikezelo lwamagunya olukhutshwe Ngonegunya Lokulawula ngokwemiqathango yecandelo 44(1) ne-44(2) yoMthetho woLawulo lweMali kaRhulumente, ka-1999
Ukuthunywa kweSCM	Onegunya Lokulawula kufuneka aphuhlise kwaye avumelane ngesakhelo sokwamkeleka samanqanaba ezinto eziphathekayo nokubaluleka kunye Nonegunya Lokulawula ngokubonisana abaphicothi bangaphandle.
Isakhelo sezinto eziphathekayo	IGosa elinoXanduva kufuneka liphuhlise kwaye livumelane nesicwangciso-nkqubo semigangatho eyamkelekileyo yezinto eziphathekayo kunye nokubaluleka noGunyaziwe weSigqeba kwindibano nabaphicothi-zincwadi bangaphandle.
Isicwangciso Sokuthintela Ubuqhetseba	Umgqaqonkqubo ubonelela ngeendlela zokusabela ukunika ingxelo yophando nokusombulula iziganeko ubuqhophololo obunefuthe kwiQumrhu
Umngcipheko woShishino Isicwangciso soLawulo kunye nesiCwangciso sokuPhunyezwa	Ukuphumeza iimfuno zePFMA, uMthetho 1 ka1999, icandelo 51(1)(a)(i) lichaza ukuba ugunyaziwe onika ingxelo kufuneka aqinisekise ukuba iqumrhu linayo kwaye liyayigcina inkqubo esebenzayo neselubala yolawulo lwemali nomngcipheko nolawulo lwangaphakathi.
Umvuzo Wamalungu	Ukuququzelela intlawulo kumalungu eWCLC atyunjelwe ukuya kwiinkomfa, iiprojekthi, iintlanganiso, neewekshophu egameni leQumrhu.
UMgaqonkqubo Yokhonkco Lolawolo Lokubonelela	Ukulawula ulawulo lwekhonkco lobonelelo kwiqumrhu.

## 8. ISAKHIWO SOMBUTHO



\* Urhoxe ukususela ngomhla we4 kuTshazimpuzi 2023

## ICANDELO B: INKCAZELO YENTSEBENZO

### 1. INGXELO YOMPHICOTHIZINCWADI JIKELELE: IINJONGO EZIMISELWE KWANGAPHAMBILI

UMphicothizincwadi Jikelele woMzantsi Afrika (AGSA) okwangoku wenza iinkqubo zophicotho eziyimfuneko kwinkcazelo yokusebenza ukuze anike isiqinisekiso esilinganiselweyo ngesigqibo sophicotho. Isiphelo sophicotho malunga nokusebenza ngokuchasene neenjongo ezimiselwe kwangaphambili siqukiwe kwingxelo eya kwabalawuli, phantsi kweenjongo ezimiselwe kwangaphambili ezikwiNgxelo malunga nezinye izinto ezifunwa ngumthetho kwicandelo leNgxelo yoMphicothi.

Jonga kwiphepha 37 leNgxelo yoMphicothi, epapashwe njengeCandelo E: linkcukacha Zemali.

### 2. USHWANKATHELO LWENDLELA EKUQHUTYWE NGAYO

#### 2.1. Imeko yokuhambisa iinkonzo

IKomiti iye yaqhubeka nokuphucula imeko yolwimi njengesixhobo esibalulekileyo kunxibelelwano lwabantu nokuvakalisa ngokukhuthaza ukuphunyezwa Kwepolisi yeeLwimi zaseNtshona Koloni nokuxhasa ukubaluleka kweelwimi zemveli kunye neSASL. Ukuzibandakanya kweKomiti nokusebenzisana neminye imibutho kwinkalo yokukhuthaza ulwimi bekukho kwiModeli yeNethiwekhi eLawulwayo, eyayivumela ukusebenzisa izixhobo ezidibeneyo nobuchule bokusebenzela kwimpembelelo ezinzileyo nemaneneyo kwimeko yolwimi lwephondo.

IKomiti ibize iintlanganiso ezintandathu kwaye ibe namaphulo amathathu okwazisa akhuthaza ukuphunyezwa kwePolisi yeeLwimi zaseNtshona Koloni kwakunye neprojekthi ezintathu ezikhuthaza iilwimi zemveli. lithagethi zeprojekthi zigqithisiwe ngenxa yokusetyenziswa kweModeli yeNethiwekhi eLawulwayo ekhankanywe ngasentla.

IKomiti igcine ubudlelwane obuhle bokusebenza nePanSALB, iqinisekisa indlela yokubambisana kwimicimbi yolwimi ngaphakathi kwiphondo.

#### 2.2. Imeko yombutho

IKomiti isekwe ngokweCandelo 6 loMthetho weLwimi zePhondo leNtshona Koloni, iNombolo 13, 1998. Ngokomthetho, Amalungu eKomiti atyunjwa ixesha leminyaka emithathu. Ubuninzi bamalungu ayi11 angatyunjwa kwiKomiti. Amalungu eKomiti atyunjwa ngenkqubo yokutyunjwa koluntu nenkqubo yokukhetha abafanelekayo, eqhutywa yiKomiti efanelekileyo kwiNdlu yoWisomthetho, elandelwa kukutyunjwa nguMphathiswa wePhondo. IKomiti yangoku yasekwa ngomhla woku1 kweyoMdumba 2022 kwaye ixesha layo liza kuphela ngowama-31 kweyoMqungu 2025.

IKomiti liGunya Lezezibalo leQumrhu kwaye inoxanduva lwayo yonke imicimbi enxulumene nolawulo ngokweCandelo lama49 ukuya kuma57 loMthetho woLawulo lweMali yoLuntu, 1999. Kuthathwe isigqibo ngomhla we10 kweyoMdumba 2022 sokuba uSihlalo, ngokweCandelo 56 lePFMA, uza kuzalisekisa uxanduva lweGunya Lezezibalo egameni leQumrhu loLuntu. Ukuba uSihlalo akafumaneki, ngoko uSekela Sihlalo uzalisekisa uxanduva lweGunya Lezezibalo, egameni leQumrhu loLuntu.

Ngokwecandelo 17 loMthetho weLwimi zePhondo leNtshona Koloni, 1998, amagosa akwiCandelo leeNkonzo zeeLwimi zeDCAS anika inkxaso yolawulo kwiWCLC. Umsebenzi wolawulo ubandakanya ukubonelela ngekhontenti nenkxaso yenkqubo nokulawula onke amalungiselelo ayimfuneko ukuze iKomiti isebenze kakuhle. Imisebenzi yokuxhasa ulawulo lwezemali yenziwa ngabasebenzi kwicandelo Lenkxaso yeZiko lezeMali loLuntu yeDCAS.

Onke amaxwebhu anxulumene nolawulo eWCLC agcinwa kwiYunithi yeeNkonzo zeeLwimi kwaye amaxwebhu anxulumene nemali akwiCandelo leNkxaso yeQumrhu loLuntu lezeMali. Amaxwebhu agcinwa kwinkqubo yeintanethi yoLawulo Lweenkcukacha Zeshishini (ECM), ukuze agcinwe ngokukhuselekileyo, afunyanwe lula, aze akhunjulwe liziko.

Amalungu eKomiti ayingabo abaphathi beofisi bexesha elizeleyo kwaye oku nohlahlo-lwabiwo mali oluncinci lweKomiti lubeke izithintelo kwinani leprojekthi iKomiti enokujolisa kuzo ize igqibe. Ukurhoxa kwangaphambili

kwelungu elingevayo kwiKomiti nako kubangele umsantsa. Ezi ngxaki ziye yancitshiswa ngokusebenzisana nenkxaso evela kwiYunithi yeeNkonzo zeeLwimi neminye imibutho yeelwimi, ngaloo ndlela ivumela iKomiti ukuba iphumeze igunya layo.

### 2.3. Uphuhliso olubalulekileyo lomgaqonkqubo notshintsho lomthetho

UMthetho Weshumi Elinesibhozo Wokwenza Utshintsho KuMgaqosiseko waphunyezwa ngo-2023. UMthetho ulungise iCandelo 6(1) loMgaqosiseko woMzantsi-Afrika, 1996, ovumela ukwamkelwa kweSASL njengenye yeelwimi ezisemthethweni zelizwe. Udala iimeko ezisemgangathweni zokuqhubela phambili kweSASL nokuphakamisa inkcazelo ngeemfuno zabantu abangevayo. Esi sigqibo siphawulekayo sihambelana nesaphulelo seKomiti seSASL neemfuno zabangevayo kwiinkqubo zayo ezikhoyo.

### 2.4. Inkqubela ekufezekiseni iimpembelelo zamaziko neziphumo

Iziphumo ezicwangcisiweyo zeKomiti ngokwesiCwangciso sayo esiCwangcisiweyo ziboniswe ngezantsi, zibonisa inkqubela eyenziweyo ekuphunyezweni kwengxelo yefuthe leKomiti.

**Ingxelo yefuthe: Ikomiti yeeLwimi yeNtshona Koloni ngemisebenzi yayo, izama ukuxhobisa abantu ngolwimi nokudala uluntu olubandakanya wonke umntu noludibeneyo.**

<b>Isiphumo 1</b>	Abemi abaxhotyisiweyo noluntu olungakhethiyo nolumanyeneyo
<b>Isalathi Sesiphumo</b>	Ukukhuthaza nokuphuhlisa iilwimi zaseNtshona Koloni kunye neelwimi zemveli ezicalulwayo

Ngexesha lika2023/24, iKomiti yaba negalelo kwiZiphumo zeSizwe zeSikhokelo seQhinga leXesha eliPhakathi (MTSF) 2019-2024 ngolu hlobo lulandelayo:

<b>Eyona nto iphambili kwiMTSF</b>	<b>Igalelo lekomiti</b>
Eyona nto iphambili 3: Imfundo, izakhono kunye nempilo	Ukukhuthaza umgaqo wokuthetha iilwimi ezininzi eNtshona Koloni ngokusebenzisa intsebenziswano eyenziweyo. Ukuphucula ubudlelwane bayo bokusebenza nePanSALB namanye amaqumrhu eelwimi kunye namaziko. Ukukhuthaza uphuhliso nenkqubela phambili yeelwimi zemveli ezazikhe zacalulwa kunye neNtetho Yezandla yoMzantsi Afrika ukwenzela ukwandisa ulwazi nokukhuthaza unxibelelwano ngezi lwimi phakathi kwabahlali baseNtshona Koloni. Ucebise uMphathiswa nePanSALB ngemicimbi yolwimi echaphazela iNtshona Koloni. Babonisa nabachaphazelekayo kwaye bahlala benolwazi ngophando olufanelekileyo olunxulumene nemicimbi yolwimi echaphazela iphondo.
Eyona nto iphambili 6: Ukudibana kwezentlalo kunye noluntu olukhuselekileyo	Ukwenzela ukwandisa ulwazi kunye nokusetyenziswa kweelwimi ezintathu ezisemthethweni kunye neNtetho Yezandla yoMzantsi Afrika phakathi kwabahlali baseNtshona Koloni, iKomiti yakhuthaza ubumbano lwentlalo kunye noluntu olukhuselekileyo ngokukhuthaza iilwimi ezininzi, iilwimi zemveli ezicalulwayo kunye neNtetho Yezandla yoMzantsi Afrika ngeenkqubo zayo.
Eyona nto iphambili 7: IAfrika engcono Nehlabathi	Ukuze ixhase ukudityaniswa kwengingqi nelizwekazi, iKomiti ibhiyozele yaza yakhuthaza iintsuku ezikhethiweyo zelizwe nezamazwe ngamazwe ezibalulekileyo ukuze ikhuthaze ukungakhethi ekuhlaleni.

Isalathiso sesiphumo seKomiti sinxulunyaniswa neenkonzo neenkqubo zeSebe leMicimbi yeNkcubeko neMidlalo, ekunxulunyaniswa nesiCwangciso sePhondo sikaRhulumente weNtshona Koloni (PSP) Izinto eziPhambili Ezikhuthazwayo (ii-VIP), ngakumbi ezinxulumene ne-VIP 1: Uluntu olukhuselekileyo noludibeneyo kunye neVIP 3: Ukuxhobisa Abantu.

IsiCwangciso soBuyiselo sikaRhulumente waseNtshona Koloni sijolise kwimisebenzi, kukhuseleko kunye nentlalontle. Ukhuseleko nempilontle kubaluleke kakhulu kumisebenzi weKomiti. Ngokukhuthazwa kolwimi lomama nokuxhotyiswa, iKomiti inegalelo kumathuba abahlali baseNtshona Koloni ukubumba ubomi babo nobomi babanye, ukuqinisekisa ubomi obunenjongo nobunesidima, obuya kuthi benze uluntu oluhlangeneyo. .

### 3. INKCAZELO YOKUSEBENZA KWENKQUBO YEZIKO

#### 3.1 Inkqubo: Ikomiti yeeLwimi zeNtshona Koloni

Injongo yeWCLC kukubeka esweni ukusetyenziswa kweelwimi ezintathu ezisemthethweni zeNtshona Koloni; ukubeka esweni ukuphunyezwa Kwepolisi yeeLwimi zaseNtshona Koloni nokucebisa uMphathiswa onikwe umsebenzi ngemicimbi yolwimi nePanSALB kwimicimbi yolwimi kwiPhondo okanye elichaphazelekayo.

Ngokunxulumene neNkqubo yezoKhuseleko, iKomiti ibisebenzisana neDCS neThala leencwadi likaZwelonke loMzantsi Afrika ukususela ngo2022 kwiNkqubo yeFunda Mzantsi Championships yaza yaqhubeka nale ntsebenziswano ngo2023. UGenevieve Lentz, uStevlyn Vermeulen, uZukile Jama noLaurian Lesch balungelelanise ukuthatha inxaxheba kwabanye abagwebi kwaye babengabagwebi kulo msitho, owawusenzeka nge16 ne17 kweyeThupha- 2023 kwiNtolongo yasePollsmoor. Le nkqubo ikhuthaza iilwimi ezininzi, ikhuthaza abaphulimthetho ukuba bafunde, babhale baze baxabise izimvo neengcinga zabanye. Iinkqubo ezinjengezi ziqonda indima edlalwa kukufunda ekubuyiseleni ubugwenxa nasekunciphiseni ukwenzeka kwakhona kwemisebenzi yolwaphulomthetho. Ikomiti inike iDCS iincwadana ezilikhulu zesiNama ezineefayile ezinesandi ezigcinwe kwiUSB ekubeni iDCS ibinomdla wokwazisa amabanjwa ngemfundo yolwimi lwesiNama.

Imisebenzi yokuqala eshicilelweyo yesiXhosa isusela ngo1823. Ukususela ngoko, isiXhosa siye savela njengolwimi lomlomo, olubhaliweyo noloncwadi, luelisa iinoveli ezininzi, amabali amafutshane, amabali neminye imisebenzi emininzi ephawulekayo. Ikomiti ikhumbule isikhumbuzo seminyaka engama-200 yesiXhosa njengolwimi olupapashiweyo nolubhaliweyo ngokuthatha inxaxheba kwinkqubo yokufikelela ekuhlaleni necolloquium kwiZiko leNkcubeko leGuga S'thebe eLanga nge-9 nange-10 kaNovemba 2023, ngokulandelelana. Amatheko abanjwe ngokubambisana neSixeko saseKapa, iCPUT, iSebe leMicimbi yeNkcubeko neMidlalo, i-Iziko Myuziyam yaseMzantsi Afrika, iPanSALB neYunivesithi yaseNtshona Koloni. UStevlyn Vermeulen noLaurian Lesch babeyinxalenye yekomiti yokucwangcisa iziganeko.

Inkqubo yokufikelela ibandakanya iingxoxo ngendima yemyuziyam ekukhuthazeni ukwahluka kweenkcubeko neelwimi kuluntu oluzinzileyo nenkcubeko yokufunda kuluntu lwesiXhosa. UMicarlo Malan wayenguMlawuli weNkqubo ngaloo mini.

Icolloquium igxile kwimpembelelo yemisebenzi yencwadi yesiXhosa ekukhuthazeni nasekulondolozeni ulwimi, nendlela ababhali bexesha elitsha abancedisa ngayo ekulondolozeni ilifa lababhali bakudala. Phakathi kwabantu ababekhona kumsitho, luluntu, abaphengululi bezemfundo ootitshala nabafundi abavela KwaLanga High, eLeap High, eMokone Primary, eMoshesh Primary, eNoluthando School for the Deaf neKhulane Secondary. UZukile Jama, uLaurian Lesch noStevlyn Vermeulen baye kulo msitho kunye noSisipho Makambi benza amazwi okuvala egameni leKomiti.

Ikomiti ibhiyozele uSuku loLwimi lweNkobe lwaMazwe ngaMazwe (IMLD) ngowama24 kweyoMdumba 2024 ngohlobo loKhuphiswano lwesiXhosa Spelling Bee lwabafundi Bebanga 4. Umxholo wesiganeko wawuthi "Imfundo yeelwimi ezininzi yintsika yokuFunda phakathi kwezizukulwana". I-IMLD iqwalaselwa minyaka le ukukhuthaza ukwahluka kweelwimi nenkcubeko neelwimi ezininzi. Amanye amaqabane awayeyinxalenye yale projekthi yiCPUT, iSebe leMicimbi yeNkcubeko neMidlalo, i-Iziko Myuziyam yoMzantsi Afrika, iPanSALB neSebe leMfundo leNtshona Koloni. Esi siganeko, ebesizinyaswe ngabafundi nootitshala abavela kwizikolo ezahlukeneyo zaseprayimari eNtshona Koloni, senzeke kwi-Iziko Myuziyam yoMzantsi Afrika. UStevlyn Vermeulen noLaurian Lesch baye kulo msitho kunye noGenevieve Lentz benza ivoti yokuxhasa.

Ngo2015, iSebe leMicimbi yeNkcubeko neMidlalo laqalisa inkqubo yokuguqulela iincwadi zoMthetho zeekhowudi zemidlalo ezahlukeneyo kwisiXhosa ukwandisa ukufikeleleka nokuthobela le Mithetho. ISebe belikade liguqulele laza

laqalisa iiNcwadi zeMigaqo kaThimba(Chess), iQakamba (Cricket), uMnyazi (Netball) namaNqindi. Ukuphuhliswa kweeNcwadi zoMthetho eziguqulelweyo kuqinisekisa ukukhuthazwa kweelwimi ezininzi kwimeko yezemidlalo. Ngomhla we7 kweyoKwindla 2024, uMphathiswa uMarais neNtloko yeSebe, uGuy Redman waqalisa kwaye wahambisa iikopi zeencwadi zokuqala eziguqulelweyo zeMigaqo yeBhayisekile yesiXhosa kwizakhiwo zebhayisekile kwiphondo leNtshona Koloni. Iincwadi zoMigaqo zaguqulelwa ngomsebenzi weYunithi yeeNkonzo zeeLwimi kwaye zavunywa liQonga leeLwimi lePhondo, iPanSALB kunye nabanye abathathi-nxaxheba abaziingcali kuphuhliso lwesigama ukuqinisekisa ukuba iinguqulelo zigqityiwe kwaye zichanekile. Ukongeza kwintshayelelo yoMphathiswa Marais, iKomiti yeLwimi yeNtshona Koloni ibonelele ngentshayeleyo kwiiNcwadi zoMthetho.

Ukuzibophelela kweKomiti ekukhuthazeni iNtetho Yezandla yoMzantsi Afrika kuboniswe ekuthengweni kwamakhadi okudlala eNtetho yeZandla yoMzantsi Afrika kwiZiko leSizwe laBantu Abangevayo. La makhadi asebenza njengesixhobo semfundo sokunceda uluntu ukuba lufunde imiqondiso engama54 esisiseko yoLwimi lweZandla lwaseMzantsi Afrika, enokuba negalelo ekubenzeni banxibelelane nabantu abangevayo. La makhadi akwabonisa amagama esiXhosa, isiZulu, isiBhulu nesiNgesi.

### 3.2 Iziphumo, imiphumo, izikhombisi zemveliso, iithagethi nempumelelo yokwenyani

Isiphumo	Imveliso	Isalathisi semveliso	Eyona ntsebenzo iphicothiweyo	Eyona ntsebenzo iphicothiweyo	Iithagethi yonyaka ecwangcisiweyo	Okona kuphunyweza	Uphambuko olusuka kwithagethi ecwangcisiweyo ukuya kwimpumelelo yokwenyani	Izizathu zokuphambuka
			2021/22	2022/23	2023/24	2023/24	2023/24	
Abemi abanikwe amandla kunye noluntu olungakhetshiyo nolubambeneyo	Ulwimi lpolisi Ukuphunyezwa iisaveyi okanye uludwe lwemibuzo okanye amaphulo okwazisa okanye iiprojekthi zokulandelela ezigqityiweyo	Inani lemisebenzi ekhuthaza ukuphunyezwa kwePolisi yeeLwimi zaseNtshona Koloni	2	2	1	3	+2	Iiprojekthi ezongezelekileyo zazinokwenzeka ngenxa yezicwangciso zokusebenzisana neminye imibutho, ezaziquka ukuhlanganiswa kwezixhobo.
	Iiprojekthi zokukhuthaza ulwimi lwemveli ezigqityiweyo	Inani leiprojekthi ezikhuthaza iilwimi zemveli	2	3	1	3	+2	Iiprojekthi ezongezelekileyo zazinokwenzeka ngenxa yezicwangciso zokusebenzisana neminye imibutho, ezaziquka ukuhlanganiswa kwezixhobo.
	Ukuzibandakanya okusesikweni ukuphumeza uMgaqonkqubo woLwimi waseWC	Inani lokuzibandakanya okusesikweni ukuze kuphunyweze Umgaqonkqubo weelwimi zaseWC	6	6	6	6	-	

### Ukudibanisa indlela ekuqhutywe ngayo nohlahlo lwabiwomali

IWCLC ilungelelanise uhlahlo lwabiwomali yayo neendawo zayo eziphambili zentsebenzo njengoko kuchaziwe kwisiCwangciso sayo soNyaka seNtsebenzo sonyakamali esiqwalaselwayo.

Inkqubo/ umsebenzi/ injongo	2023/24			2022/2023		
	Uhlahlo lwabiwomali	Eyona Nkcitho	Inkcitho (Engaphezulu)/ Engaphantsi	Uhlahlo lwabiwomali	Eyona Nkcitho	Inkcitho (Engaphezulu)/ Engaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
limveliso neenkonziso	321	309	*12	454	427	27
<b>Iyonke inkcitho</b>	<b>321</b>	<b>309</b>	<b>12</b>	<b>454</b>	<b>427</b>	<b>27</b>

\*Iqumrhu liye lasebenzisana neSebe leMicimbi yeNkcubeko neMidlalo kunye neminye imibutho kwiiprojekthi zolwimi ezikhokelele kulondolozo lonyaka ophantsi kovavanyo.

### Iqhinga lokuphumelela kwiindawo ezinentsebenzo esezantsi

Zonke iithagethi ezicwangcisiweyo njengoko zibonisiwe kwisiCwangciso sokuSebenza soNyaka sika2023/24 zafezekiswa.

## 4. UKUQOKELELWA KWENGENISO

Umthombo Wengeniso	2023/24			2022/23		
	Uqikelelo	Eyona Mali	Uqokelelo (Olungaphaya)/ olungaphantsi	Uqikelelo	Eyona Mali	Uqokelelo (Olungaphaya)/ olungaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Ukubhatala okudlulisiweyo	303	303	-	439	439	0
Ingeniso Yenzala	18	42	*(24)	15	28	(13)
<b>Isambuku</b>	<b>321</b>	<b>345</b>	<b>(24)</b>	<b>454</b>	<b>467</b>	<b>(13)</b>

\*Umahluko ubangelwe kukunyuka kwezinga lenzala kwakunye nexesha lenkcitho kulo nyaka uphononongwayo.

## 5. UTYALOMALI

Ayisebenzi

## ICANDELO C: ULAWULO

### 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.

### 2. IIKOMITI ZEEPOTFOLIYO

Ikomiti Esisigxina Yokongamela Amapolisa, Ukhuseleko Lwabantu, Imicimbi Yenkcubeko Nemidlalo kunye neKomiti Esisigxina YeeAkhawunti Zoluntu (Scopa) inoxanduva lokongamela umsebenzi weKomiti. Ezi ngxoxo zilandelayo zenzeke ngo-2023/24:

Ikomiti Esisigxina Yokongamela Amapolisa, Ukhuseleko Lwabantu neMicimbi yeNkcubeko neMidlalo	
Umhla wentlanganiso	Umba oqwalaselwayo
31 Oktobha 2023	Ingxoxo ngeNgxelo yoNyaka ka-2022/23 yeDCAS namaQumrhu ayo
29 Novemba 2023	Ingxoxo ngeVoti 13 yoLungelelwaniso lweNtshona Koloni 2023
13 Matshi 2024	Ingxoxo ngeVoti 13 yokuFaneleka kweNtshona Koloni 2024

IKomiti Esisigxina yeeAkhawunti zikaRhulumente (SCOPA)	
Umhla wentlanganiso	Umba oqwalaselwayo
31 Oktobha 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.

#### Izigqibo zeSCOPA

Akukho zigqibo zipapashiweyo zeKomiti yeeLwimi zeNtshona 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:

<b>Ingxelo Yendlela Oqhuba Ngayo Kwikota</b>	31 kweyeKhala 2023; 31 kweyeDwarha 2023; 31 eyoMqungu 2024; 30 kuTshazimpunzi 2024
<b>Ingxelo Yokubeka Iliso Kunyaka</b>	31 kweyeKhala 2023; 31 kweyeDwarha 2023; 31 kweyoMqungu 2024; 30 kuTshazimpuzi 2024



## 4. IKOMITI YEELWIMI YENTSHONA KOLONI

### 4.1 Intshayelelo

IWCLC isekwe ngokwemigaqo yoMthetho weeLwimi zePhondo leNtshona Koloni, 1998.

### 4.2 Indima yeKomiti

UMthetho weeLwimi zePhondo leNtshona Koloni, 1998, ubonisa ukuba iWCLC kufuneka, phakathi kwezinye izinto:

- ibeke esweni ukusetyenziswa kwesiBhulu, isiNgesi nesiXhosa nguRhulumente weNtshona Koloni;
- yenze iingcebiso kuMphathiswa wePhondo nakwiPalamente yePhondo malunga nomthetho ocetywayo okanye okhoyo, ukuziqhelanisa nepolisi ejongene ngqo okanye ngokungathanga ngqo nolwimi eNtshona Koloni;
- ikhuthaze ngenkuthalo umgaqo wokuthetha iilwimi ezininzi;
- ikhuthaze ngenkuthalo uphuhliso lweelwimi zemveli ezazikhe zacalulwa;
- icebise uMphathiswa Wephondo neKhomishini yeNkcubeko yeNtshona Koloni ngemicimbi yolwimi kwiPhondo; ize
- icebise iPanSALB ngemiba yolwimi eNtshona Koloni.

### 4.3 Itshatha yeKomiti

IKomiti yeeLwimi yaseNtshona Koloni ayinayo incwadi esemthethweni kodwa ikhokelwa nguMthetho weeLwimi zePhondo laseNtshona Koloni.



Ukuqulunqwa kweKomiti yexesha loku1 kuTshazimpuzi 2023 ukuya kowama31 kweyoKwindla 2024

Igama	Isihlalo sakhe (ngokwesakhiwo seNkampani kaRhulumente)	Umhla ochongiweyo	Umhla wokurhoxa	Iimfanelo	Indawo yobuchule	Ibhodi abalawuli (Faka iinkampani)	Ezinye iikomiti okanye amaqela omsebenzi (umz. IKomiti yoPhicotho/Iqela loMsebenzi woMphathiswa)	Inani leentlaningano ezizinyasiweyo
URiaan Shane Baartman	Ilungu	1 kweyo-Mdumba 2022	Ayikho	Umqeqeshi wabaqeqeshi (iNkqubo ezahlukeneyo zokuFunda ze-ETDP); Umququzeleli wezakho; Umvavanyi we-ETDP; Umhloli; kunye Nophuhliso lweNkqubo yokuFunda	I-Khoekhoegowab	Ayikho	Ayikho	2
UGregory Allen Grootboom	USEkela Sihlalo (Ukususela ngowe10 kweyoMdumba 2022)	1 kweyo-Mdumba 2022	Ayikho	IBA (iAfrikaans Nenzulwazi Yezengqondo); HED; B Ed (Psych), M Ed (Psych); kunye ne-PhD kwi-Psychology yezeMfundo	Imfundo yolwimi; Ilungu elidlulileyo leKomiti yePalamente yoBugcisa neNkcubeko	Ayikho	Ayikho	4
UZukile Jama	Ilungu	1 kweyo-Mdumba 2022	Ayikho	IBA (Imbali, isiNgesi nesixhosa); IBA Honours (iilwimi zaseAfrika); kunye ne-MA kwiiLwimi zaseAfrika (ngokukodwa kwisiXhosa)	Umqeqeshi woLwimi; Ukuguqulela kunye nokufunda isiZulu, isiXhosa; kunye namaxwebhu obuchwephesha/ asemthethweni esiSwahili	Ayikho	Ayikho	4
UGenevieve Suzann Lentz	USihlalo (Ukususela nge-10 kaFebruwari 2022)	1 kweyo-Mdumba 2022	Ayikho	I-BA Language kunye noNxibelelwano; i-BA Hons (isiNgesi); iSatifikethi sePost Graduate kwiMfundo B-Tech Ubudlelwane boLuntu; kunye neMfundo ye-MEd	Imfundo yolwimi; cwangcisa, uququzelele kwaye uphumeze inkqubo efanelekileyo yokuFundisa ulwimi kwindawo yokufunda	Ayikho	Ayikho	5

Igama	Isihlalo sakhe (ngokwesakhiwo seNkampani kaRhulumente	Umhla ochongiweyo	Umhla wokurhoxa	Iimfanelo	Indawo yobuchule	Ibhodi abalawuli (Faka iinkampani)	Ezinye iikomiti okanye amaqela omsebenzi (umz. IKomiti yoPhicotho/ Iqela loMsebenzi woMphathiswa)	Inani leentla nganiso ezizinya- siweyo
ULaurian Teslyne Lesch	Ilungu	1 kweyo- Mdumba 2022	Ayikho	BA Ulwimi kunye neNkcubeko; BA(Hons) liwimi zaseAfrika; kunye liMastazi kwiLwimi zaseAfrika	Ukucwangciswa kolwimi kunye nomgaqo-nkqubo; Ukufunyanwa kolwimi lwesibini; Ukuhlela kunye nesichazimagama	Ayikho	Ayikho	6
USisipho Makambi	Ilungu	1 kweye- Thupha 2022	Ayikho	IBachelor Yesayensi Yezentlalo; BA(Hons) liwimi zaseAfrika	Inkqubela phambili yeelwimi ezicalulwayo			1
UMicarlo Malan	Ilungu	1 kweyo- Mdumba 2022	Ayikho	Ikhosi yomthetho osebenzayo wabasebenzi; Idiploma yolawulo lweofisi	Inkqubela phambili yeelwimi ezicalulwayo	Ayikho	Ayikho	3
UKwanda Regent Mkhize	Ilungu	1 kweyo- Mdumba 2022	Ayikho	Izifundo eziya kwiBachelor Yezokubhalisa	Ukubeka esweni iPalamente kunye neYunithi yokuLingana ngokwesini	Ayikho	Ayikho	0
UStevlyn Diane Vermeulen	Ilungu	1 kweyo- Mdumba 2022	Ayikho	BA Ulwimi kunye neNkcubeko; kunye nekhosi emfutshane ye- Postgraduate kwindlela yokuhlela	Ukuphuhliswa kolwimi; kunye noMhleli	Ayikho	Ayikho	6
UESau Willemse	Ilungu	1 kweyo- Mdumba 2022	Ayikho	Idiploma Yethiyoloji; IiHonours zeTheology; Iimasters kwiTheology; Ugqirha wefilosofi	Umbhali wesiNgesi nesiBhulu	Ayikho	Ayikho	5

### Umvuzo wamalungu eKomiti

Iphakheji zenzuzo yenkonzo kubaphathi beofisi yeziko elithile elisemthethweni kunye namanye amaziko zichazwa nguMphathiswa wezeMali kwaye zichazwe kwiSetyhula yoNondyebo wePhondo. Umlinganiselo woSihlalo yiR475.00 ngeyure, izinga likasekela ibe yiR321.00 ngeyure lize izinga lamalungu libe yiR272.00 ngeyure.

Ifani	Unobumba Wegama	Umvuzo R`000	Ezinye Izibonelelo R`000*	Iyonke R`000
UBaartman	R	1	1	2
UGrootboom	G ((Sekela Sihlalo)	3	** 17	20
UJama	Z	4	1	5
ULentz	G (Sihlalo)	8	1	9
ULesch	L	6	2	8
UMakambi	S	2	0	2
UVermeulen	S	6	2	8
UWillemse	E	3	1	4
<b>Iyonke</b>		<b>33</b>	<b>25</b>	<b>58</b>

\*Ezinye izibonelelo ziquka uthutho, nendawo yokuhlala, apho kufanelekileyo

\*\* Ilungu lihlala eKleinbrak ibe ebekufanela ukukleyima iikhilomitha ezihanjwayo ukuze kuyiwe kuze kubuywe kwiintlanganiso.

## 5. ULAWULO LOMNGCIPHEKO

Ikomiti yeeLwimi zaseNtshona Koloni ithatha inxaxheba kwiKomiti yoLawulo loMngcipheko kunye nokuziphatha (ERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ukunceda i-AA ekwenzeni uxanduva lwayo olunxulumene nolawulo lomngcipheko.

### Umgaqonkqubo Nenqubo Yokulawula Umngcipheko Weshishini

ISebe lamkele uMgaqonkqubo Yolawulo Lomngcipheko Weshishini ngowe12 kuTshazimpuzi 2021 kwiminyaka-mali ka2021/22 - 2024/25. Lo mgaqonkqubo uchaza ifilosofi yolawulo lomngcipheko ize ithathe, kwinqanaba eliphezulu, iindima noxanduva lwabadlali abahlukeneyo. Inika isiseko senkqubo yolawulo lomngcipheko eyongezwa ngeenkukacha ezikwisicwangciso.

Isicwangciso soLawulo loMngcipheko woShishino (i-ERM) nesicwangciso sokuphumeza sichaza indlela iQumrhu loLuntu eliza kuyiphumeza ngayo Ipolisi ye-ERM eyamkelwe yiAA. Eli qhinga le-ERM lichazwa yiPolisi Nesicwangciso Sokulawula Umngcipheko Soshishino Lwephondo (PERMPS), ngokukhethekileyo njengoko linento yokwenza namanqanaba okubangela umdla, kunye nePolisi yayo ye-ERM 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 weERMECO ngowama24 kuCanzibe 2022) kwaye ilawula imicimbi yayo ngokuhambelana nale Mimiselo yeSalathiso kwaye ikhuphe zonke iimbopheleleko zayo njengoko ziqukathwe kuyo.

## Amalungu e-ERMECO

I-ERMECO iquka iGosa eliNika iNgxelo (AO) namalungu akhethiweyo eSebe leMicimbi yeNkcubeko neMidlalo kunye neqela lolawulo lweMidlalo kwaye likhokelwa yiAO. Umlawuli : linkonzo zoBugcisa, iNkcubeko kunye neeLwimi zimele iqumrhu kwiERMECO yeSebe. NgokweMimiselo yayo yeSalathiso iERMECO idibene kangangezihlandlo ezine (ukongamela nokunika ingxelo qho ngekota) ebudeni bonyaka ophononongwayo. Uninzi lweentlanganiso bezikho kuwo onke amalungu okanye ummeli wayo.

theyibhile engezantsi ichaza inkcazelo efanelekileyo ngamalungu e-ERMECO:

Ilungu	Isikhundla	Ukubakho
UGuy Redman	IGosa eliNika iNgxelo (uSihlalo)	3
UBrenda Rutgers	Umlawuli: ULawulo lwezeMali (CFO)	4
UCarol van Wyk	Umlawuli oyiNtloko: IMicimbi yeNkcubeko	4
ULyndon Bouah	Umlawuli oyiNtloko: IMidlalo noLonwabo	4
UShaun Julie	Umlawuli: INkxaso yesiCwangciso-qhinga noLawulo loMsebenzi	4
UMichael Janse van Rensburg	Umlawuli: AmaZiko oLondolozo lweMwali, iiNkonzo zeLifa leMveli neeNkonzo zamaGama eeNdawo	3
UThemba Mchunu	Umlawuli: Ubugcisa, iNkcubeko neeNkonzo zoLwimi	1
UCecilia Sani	Umlawuli: Inkonzo yeThala leencwadi	4
UNomaza Dingayo	Umlawuli: Inkonzo Yocino Lwephondo	4
UThabo Tutu	Umlawuli: UkuPhakanyiswa kwezeMidlalo	3
UDanielle Manuel	Umlawuli: Uphuhliso lweMidlalo	3
UDavid Esau	USekela-Mlawuli: ULawulo lwezaNgaphakathi (Intshatsheli yomngcipheko)	3
UDevero Flandorp	USekela-Mlawuli: ICandelo lezoBudlelwane boShishino (IGosa lezokuZiphatha)	3

\* Belisoloko limelwe eli candelo xa amalungu engakwazi ukuzimasa imihlangano.

Oku kulandelayo sisalathiso samanye amagosa azimase imihlangano ye-ERMECO yalo nyaka sikuwo:

Igama	Isikhundla	Ukubakho
ULiezl Africa	UNobhala weERMECO	4
UNeil Payne	Umlawuli oBambeleyo: ULawulo Lweenkcukacha Zeshishini	1
UGadija Abdullatief	Umlawuli oBambeleyo: IiNkonzo zoBugcisa, uLwimi kunye neNkcubeko	2
UColette Scheermeyer	Umlawuli oBambeleyo: AmaZiko oLondolozo lweMwali, iiLifa leMveli, neeNkonzo zamaGama eeNdawo	1
UNicolette Pietersen	Umlawuli oBambeleyo,: UkuPhakanyiswa kwezeMidlalo	1
UAaqelah Haq	Umlawuli: ULawulo loMngcipheko kwiQumrhu (eDotP)	4
UChristell Cochrane	UMcebisi oyiNtloko kuMngcipheko: ULawulo loMngcipheko kwiQumrhu (eDotP)	4
UKhile Abelse	ULawulo loMngcipheko kwiQumrhu (eDotP)	4
UVedra Simpson-Murray	Umlawuli: UPhicothozincwadi lwangaPhakathi, DoTP	3
UPaul De Villiers	USekela Mlawuli: Uphicothozincwadi LwangaPhakathi, DoTP	4
UMichelle Natesan	USekela-Mlawuli: linkonzo zePhondo zoLwaphulo-mthetho, DoTP	4
UAnthea Snyder	USekela-Mlawuli: linkonzo zePhondo zoLwaphulo-mthetho, DoTP	3
UJacqueline Boule	INTloko yeeNkqubo zoLutsha Nezasemva Kwesi yaseMva kweSikolo	4

### Imisebenzi ephambili ye-ERMECO

I-AO yeSebe nguSihlalo weERMECO 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 yi-AO ne-AA;
- 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;
- Kuqinisekiswa 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 loRhwapilizo;
- 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 weqhinga oqwalaselweyo nojongene nawo ebudeni bonyaka

Umngcipheko othi **“Umgaqonkqubo weeLwimi weWC awuphunyezwa ngokupheleleyo ngamasebe athile ePhondo” wachongwa kuba iKomiti ayinako ukulawula ukuphunyezwa komgaqonkqubo weelwimi** kwamanye amaSebe oRhulumente weNtshona Koloni. ISebe leMicimbi yeNkcubeko neMidlalo laqalisa iprojekthi yeminyaka emibini ukuthelekisa iingxelo zesebe zeWCG kunye nokuthobela umgaqonkqubo weeLwimi.

Okwangoku iKomiti inezinto ezingafanelekanga ngokwasemzimbeni nezemali zokufezekisa isigunyaziso seWCLC ngenxa yamanyathelo angenakulinganiswa kwaye ngoko iza kusebenzisana namaqumrhu anikezela ngegunya elifanayo lokunciphisa umngcipheko, umz. iPanSALB, eza kuvumela ukwabelana ngobuchule hayi ukuphindaphinda iiprojekthi phakathi kwamaqumrhu.

### 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. Ilishoni 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 isiCwangciso sokuSebenza soNyaka, ukuze kubonwe imingcipheko enokubakho kunye nokuphambuka kwizalathiso kunye nokufezekiswa kweziphumo kunye nokungahambelani nemiyalelo yomthetho nenomgaqomkqubo.

IKomiti yoPhicotho yamaQela ezeNtlalo yanikezela ngolawulo oluzimeleyo lwenkqubo yokulawula umngcipheko. IKomiti Yophicotho- yanikwa iingxelo zenkqubela yeERM qho ngekota neerejista zomngcipheko ukuze yenze umsebenzi wayo wokongamela ozimeleyo.

#### Imingcipheko ebalulekileyo evelayo kunyaka-mali olandelayo

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

#### Ukuqukumbela

Kubekho inkqubela ebonakalayo kulawulo lwemingcipheko kunyaka-mali ka2023/24. Inkqubela entle yenziwe ekufakeni ulawulo lomngcipheko nasekunyuseni inqanaba lokuvuthwa komngcipheko kwiQumrhu loLuntu eliyela laba negalelo ekusebenzeni kakuhle kweQumrhu loLuntu.

Ukuphuculwa kunokubangelwa kukwazisa ngomngcipheko okuqhubekayo kunye neenkqubo zoqeqesho ezinikezelwa kumagosa kwiQumrhu loLuntu. Ukwanda kokuvuthwa komngcipheko kwiQumrhu loLuntu kukhokelele ekuphuculweni kwezicwangciso zokuphendula umngcipheko kwimingcipheko echongiweyo.

## 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 kunye noMphathiswa. Le yinkqubo eqhubekayo yokuqinisekisa ukuba iKomiti igcina iziphumo zayo zophicotho ezicocekileyo.

Isicwangciso soLawulo lwangaphakathi kunye neSicwangciso, esikwasebenza kwiQumrhu loLuntu, senziwe, esichaza isicwangciso senqanaba eliphezulu malunga nokuphunyezwa kolawulo lwangaphakathi kwimisebenzi yalo ephambili.

## 7. IIKOMITI ZOPHICOTHOZINCWADI KUNYE NOPHICOTHOZINCWADI LWANGAPHAKATHI

UPhicothozincwadi 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 zeQumrhu;
- 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 (uMphicothozincwadi Jikelele waseMzantsi Afrika - AGSA);

- lakhawunti yeQumrhu kunye nokunika ingxelo;
- lipolisi zeAkhawunti yeQumrhu;
- Ingxelo yolawulo nophicotho lwe-AGSA;
- Iqumrhu Kokubeka iliso kunyaka;
- Ulawulo loMngcipheko weQumrhu;
- Ulawulo lwangaphakathi;
- Iinjongo ezimiselwe kwangaphambili;
- Ukuziphatha, ubuqhetseba kunye norhwaphilizo.

Le theyibhile ingezantsi ichaza inkcazelo efanelekileyo ngamalungu eKomiti yoPhicothozincwadi:

Igama	Iimfanelo	Nga-phakathi okanye nga-phandle	Ukuba ngaphakathi, isikhundla kwiSebe	Umhla ochongiweyo	Umhla Wokurhoxa	Inani Leentlanganiso ezizinyasiweyo
UPieter Strauss (Usihlalo)	-BCom Kwezezibalo; li-Honours zeBCompts; CA (SA)	Nga-phandle	Ayikho	1 Januwari 2022 (ixesha lesi-2)	N/A	7
UEbrahim Abrahams	liHonours ze-BCom Kwezezibalo	Nga-phandle	Ayikho	1 Januwari 2022 (ixesha lesi-2)	N/A	7
UAnnelise Cilliers	liHonours zeBCompt; CA (SA)	Nga-phandle	Ayikho	1 Januwari 2022 (ixesha lesi-2)	N/A	7
UFayruz Mohamed	liHonours zeBCompt; CA (SA)	Nga-phandle	Ayikho	1 Januwari 2022 (ixesha eli-1)	N/A	7

Ngomhla woku1 kweyeNkanga 2023, iKhabhinethi yavuma ukulungiswa ngokutsha kweeKomiti zoPhicotho lukaRhulumente weNtshona Koloni ukuze zihambelane nezinto eziphambili kwiWCG. Oku kwanciphisa inani leeKomiti zoPhicothozincwadi ukusuka kwezintandathu ukuya kwezintathu kwaza kwakhokelela ekubeni iKomiti yoPhicotho yeKlasta yeNtlalo-ntle yongamele iQumrhu ukususela ngomhla-woku1 kuTshazimpuzi 2024.

## 8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

Le nkampani ineenkqubo, iipolisi neenkqubo ezikhoyo ukuze iqinisekise ukuba iyayithobela imithetho nemigaqo. Ukuba, emva kophando, ubuqhetseba, ubusela okanye urhwaphilizo luqinisekisiwe, umsebenzi othathe inxaxheba kwizenzo ezinjalo ufanele aye kululeko. Ummeli weWCG oqalisa iinkqubo zoluleko kufuneka acebise ukugxothwa komqeshwa ochaphazelekayo.

Apho kufunyanwa ubungqinaobaneleyo bokuziphatha bolwaphulo-mthetho, umcimbi wolwaphulo-mthetho uxelwa kwiiNkonzo zamaPolisa aseMzantsi Afrika

## 9. UBUQHETSEBA NORHWAPHILIZO

Ubuqhetseba norhwaphilizo zimela umngcipheko omkhulu kwiiisethi 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 Iqumrhu 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 loRhwapilizo oluvunyiweyo nesiCwangciso soPhumezo esihambelana nesiCwangciso soThintelo.



Amajelo ahlukeneyo okuxela izityholo zobuqhetseba, ubusela kunye norhwaphilizo akhona kwaye ezi zichazwe ngokweenkcukacha kwiSicwangciso sePhondo Sokulwa Ubuqhetseba kunye noRhwaphilizo, iPolisi ye-WCG Yokuvuthela impempe neSicwangciso seSebe Sobuqhetseba noThintelo loRhwaphilizo. 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 kuhlangebazana neemfuno zoMthetho Wokuchaza okuKhuselweyo, No. 26 ka-2000 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 weWCG 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 kwizinto abanomdla kuzo amaLungu eKomiti, onke amalungu asayina ifom yesibhengezo somdla kwaye le yinto emileyo yeajenda kuzo zonke iintlanganiso zeKomiti, apho amalungu kufuneka axele naluphi na ungqzulwano. Ukuba kukho ungqzulwano lomdla kwilungu, kufuneka lirhoxe kule nkqubo.

## 11. INDLELA YOKUZIPHATHA

Amalungu anikwa ikhowudi yokuziphatha ekhokela ukuziphatha okungumzekelo.

## 12. UKHUSELEKO LWEZEMPILO NEMIBA YOKUSINGQONGILEYO

I-DCAS inika iKomiti yeeLwimi eNtshona Koloni indawo yeofisi.

## 13. UNOBHALA WENKAMPANI/WEBHODI (UKUBA UKHONA)

Akusebenzi

## 14. IMBOPHELELEKO YOLUNTU

Akusebenzi

## 15. INGXELO YEKOMITI YOPHICOTHU

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

### Imbopheleleko yeKomiti ePhicotha iiNcwadi

IKomiti yoPhicothu ixela ukuba ithobeke imbopheleleko yayo evela kwiCandelo 38 (1) (a) (ii) loMthetho Wolawulo Lwezimali Zoluntu noMmiselo Wonondyebo 3.1. IKomiti Yophicothu ikwaxela ukuba yamkele imimiselo efanelekileyo esesikweni njengeTshatha yayo yeKomiti Yophicothu, 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 kwiinjongo 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 Luphicothu Lwangaphakathi, elukwangumboneleli ozimeleyo wokuqinisekisa. Uphicothu Lwangaphakathi lunika iKomiti YoPhicothu Nolawulo isiqinisekiso esifanelekileyo sokuba ulawulo lwangaphakathi lwanele kwaye luyasebenza. Oku kufezekiswa sisicwangciso sophicothu sangaphakathi esivunyiweyo esisekelwe kumngcipheko, Uphicothu Lwangaphakathi oluhlola ukwanela kolawulo olunciphisa imingcipheko neKomiti Yophicothu ekujongeni ukwenziwa kwamanyathelo okulungisa.

Ezi zinto zilandelayo zophicothu zamkelwe yiKomiti Yophicothu yaza yagqitywa Luphicothu 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 (Uphicothu olunqamlezileyo).

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

### Ulawulo lonyaka neNgxelo yenyanga/yekota

IKomiti Yophicothu yanelisekile yikhontenti nomgangatho weengxelo zolawulo zonyaka ngamnye zonyaka neengxelo zentsebenzo ezikhutshwe ebudeni bonyaka ohlolwayo Ngonegunya Lokulawula weQumrhu ngokweMigaqo kaZwelonke kaNondyebo neCandelo loMthetho weNgeniso.

### Ukuhlolwa kweNgxelo 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 uhlengahlengiso lwemathiriyeli oluvela kuphicothu lweZiko.

## Ukuthotyelwa

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

## Inkcazelo yeNdlela ekuQhutywe Ngayo

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

## Ingxelo yoMphicothozincwadi Jikelele

IKomiti yoPhicothozincwadi 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 ziphakanyiswe yi-AGSA abekwa esweni yiKomiti Yophicotho qho ngekota.

IKomiti yoPhicothozincwadi iyavumelana ize yamkele uluvo lweAGSA ngeeNgxelo zeMali Zonyaka ize icebise ukuba ezi Ngxelo Zophicotho zamkelwe zize zifundwe kunye nengxelo yazo.

**UPieter Strauss**

**USihlalo weKomiti yoPhicothozincwadi yeKlasta yezeMpilo**

**Umhla: 8 kweyeThupha 2024**

## 16. INKCAZELO EBANZI YOKUXHOTYISWA KOQOQOSHO LWABANTSUNDU (B-BBEE)

Le theyibhile ilandelayo igqityiwe ngokuhambelana nokuthotyelwa kweemfuno zeB-BBEE zoMthetho weB-BBEE ka2013 nanjengoko kumiselwe liSebe lezoRhwebo noShishino.

Ngaba iSebe /iQumrhu likaRhulumente lisebenzise nayiphi na iKhowudi efanelekileyo yokuSebenza okuLungileyo (amaNqanaba eSatifikethi se-B-BBEE 1 – 8) ngokubhekiselele koku kulandelayo:		
Ikhrayitheyiya	Impe-ndulo Ewe/Hayi	Ingxoxo (quka ingxoxo ngempendulo yakho uze ubonise ukuba ngawaphi amanyathelo athathiweyo ukuthobela)
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	Umgqo-nkqubo weSCM 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 iBroad Based Black Economic Empowerment?	Hayi	Iqumrhu alibandakanyeki ekunikezelweni kwezikhuthazo, izibonelelo, nezicwangciso zotyalo-mali ukuze kuxhaswe iBroad Based Black Economic Empowerment.

## ICANDELO D: ULAWULO LWABASEBENZI

### 1. IINKCUKACHA-MANANI ZOLAWULO LWABASEBENZI

#### 1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo.

#### 2. IINKCUKACHA-MANANI ZOLAWULO LWABASEBENZI

Ezi zibalo zixelwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

## ICANDELO E: INGXELO YOKUTHOBELA I-PFMA

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

#### 1.1. Inkcitho engaqhelekanga

##### a) Uxolelwaniso lwenkcitho engaqhelekanga

Ingcaciso	2023/2024	2022/2023
	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	-	-
Ngaphantsi: Inkcitho engaqhelekanga ayinakubuyiswa ize icinywe	-	-
<b>Imali eshiyekileyo yokuvala</b>	<b>0</b>	<b>0</b>

##### Amanqaku okudibanisa

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
Inkcitho engaqhelekanga ibisahlolwa	-	-
Inkcitho engaqhelekanga enxulumene nonyaka odlulileyo nechongiweyo kunyaka okhoyo	-	-
Inkcitho engaqhelekanga kulo nyaka ukhoyo	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

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

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
Inkcitho engaqhelekanga ibisahlolwa	-	-
Inkcitho engaqhelekanga phantsi kwesigqibo	-	-
Inkcitho engaqhelekanga ephantsi kophando	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

##### c) Iinkcukacha zenkcitho engaqhelekanga evunyelweyo

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
Inkcitho engaqhelekanga ivumelekile	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

## d) linkcukacha zenkcitho engaqhelekanga esusiweyo - (ayivunyelwanga)

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
Inkcitho engaqhelekanga ayivunyelwanga yaza yasuswa	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

## e) linkcukacha zenkcitho engaqhelekanga ezinokufunyanwa kwakhona

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
Inkcitho engaqhelekanga inokubuyiswa	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

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

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
Inkcitho engaqhelekanga icinyiwe	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

**Ukuchazwa okongezelekileyo okunxulumene namalungiselelo aPhakathi kwamaZiko**

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

Ingcaciso	
<b>Iyonke</b>	Ayikho

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

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
<b>Iyonke</b>	<b>0</b>	<b>0</b>

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

Amanyathelo oluleko athatyathiweyo
Akukho nanye

## 1.2. Inkcitho engenasiqhamo neyenkunkuma

### a) Uxolelwaniso lwenkcitho engenasiqhamo kunye nenkunkuma

Ingcaciso	2023/2024	2022/2023
	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	-	-
<b>Imali eshiyekileyo yokuvala</b>	<b>0</b>	<b>0</b>

### Amanqaku okudibanisa

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
Inkcitho engenasiqhamo neyenkunkuma ebihlolwa	-	-
Inkcitho engenasiqhamo neyenkunkuma enxulumene nonyaka odlulileyo nechongiweyo kulo nyaka ukhoyo	-	-
Inkcitho engenasiqhamo neyenkunkuma kulo nyaka ukhoyo	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

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

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
Inkcitho engenasiqhamo neyenkunkuma ebihlolwa	-	-
Inkcitho engenasiqhamo neyenkunkuma phantsi kwesigqibo	-	-
Inkcitho engenasiqhamo neyenkunkuma iyaphandwa	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

### c) Iinkcukacha zenkcitho engenasiqhamo neyenkunkuma enokubuyiswa

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
Inkcitho engenasiqhamo nengachithiyo inokubuyiswa	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>



## d) linkcukacha zenkcitho engenasiqhamo neyenkunkuma ayinakubuyiswa ize icinywe

Ingcaciso	2023/2024	2022/2023
	R'000	R'000
Inkcitho engenazithelo nengachithiyo icinyiwe	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

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

Amanyathelo oluleko athatyathiweyo
Akukho nanye

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

## a) linkcukacha zokulahleka kwezinto ezibonakalayo ngenxa yokuziphatha kolwaphulo-m

Ukulahleka kwezinto ezibonakalayo ngenxa yokuziphatha kolwaphulo	2023/2024	2022/2023
	R'000	R'000
Ubusela	-	-
Enye into elahlekileyo	-	-
Ngaphantsi: Inokufunyanwa	-	-
Ngaphantsi: Ayinakufunyanwa kwaye ayibhalwanga	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

## b) linkcukacha zezinye izinto ezilahlekileyo

Uhlobo lokunye ukulahleka kwezinto eziphathekayo	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

## c) Enye into elahlekileyo efumanekayo

Uhlobo lwelahleko	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

## d) Enye into elahlekileyo ayinakufunyanwa kwaye ibhalwe phantsi

Uhlobo lwelahleko	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

## 2. EMVA KWEXESHA KUNYE/OKANYE UKUNGABHATALI KWABATHENGISI

Ingcaciso	Inani lee-invoyisi	Ixabiso Elihlanga-nisiweyo
		R'000
li-invoyisi ezisebenzayo ezifunyenweyo	17	245
li-invoyisi zihlawulwa <i>zingekapheli</i> iintsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo	17	245
li-invoyisi ezibhatalwa <i>emva</i> kweentsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo	0	0
li-invoyisi ezindala kuneentsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo ( <i>ezingabhatalwanga kwaye ngaphandle kwesikhalazo</i> )	0	0
li-invoyisi ezindala kuneentsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo ( <i>ezingabhatalwanga nezikhalazo</i> )	0	0

## 3. ULAWULO LWAMAKHONKCO OKUBONELELA

### 3.1. Ukuthengwa ngezinye iindlela

Inkcazelo ngeprojekthi	Igama lomthengisi	Iindidi zokuthengwa ngezinye iindlela	Inombolo yesivumelwano	Ixabiso lekhontrakthi
				R'000
Ukuthengwa Kwamakhadi Okudlala e-SASL	*Iziko Likazwelonke Lezithulu	Ibhidi Elinganiselweyo	POA40803	R71
Ukuhlaziywa Kwelayisensi Ye-Caseware	**Adapt IT	Ibhidi Elinganiselweyo	POA40775	R28
<b>Iyonke</b>				<b>R99</b>

\* Umboneleli ngoyena obonelela ngokuprintwa kwamakhadi okudlala Olwimi Lwentetho Yezandla

\*\*Umboneleli ngoyena obonelela ngesoftware yeCaseware esetyenziselwa ukudityaniswa Kweengxelo Zemali Yonyaka.

### 3.2. Ukwahluka nokwandiswa kwekhontrakthi

Inkcazelo ngeprojekthi	Igama lomthengisi	Uhlobo lokutshintshwa kwekhontrakthi (Ukwandiswa okanye ukwahluka)	Inombolo yesivumelwano	Ixabiso lesivumelwano sokuqala	Ixabiso lokwandiswa kwekhontrakthi yangaphambili okanye ukwahluka (ukuba kuyasebenza)	Ixabiso lokwandiswa kwekhontrakthi okanye ukuguquguquka kwangoku
				R'000	R'000	R'000
Ayikho	Ayikho	Ayikho	Ayikho	0	0	0
<b>Iyonke</b>				<b>0</b>	<b>0</b>	<b>0</b>

### Ingxelo yomphicothi-jikelele kwiPalamente yePhondo leNtshona Koloni kwiKomiti yeeLwimi zeNtshona Koloni

#### Ingxelo ngeengxelo zemali

1. Ndizihlolile iingxelo zemali zeKomiti yeeLwimi yaseNtshona Koloni ezichazwe kwiphepha 3 ukuya kwele-19 equka ingxelo yemeko yezemali nge-31 Matshi 2024, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwiasethi, 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 yeeLwimi yaseNtshona Koloni ukususela ngomhla wama-31 kuMatshi 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 ka-1999 (PFMA).

#### Uxanduva lwegunya lokubala iingxelo zemali

3. Igunya logunyanzisiweyo olawulayo lokulungiselela nokubonisa ngokufanelekileyo iingxelo zemali ngokuhambelana ne-GRAP kunye ne-PFMA 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 njengenxalabo eqhubekayo; ukuchaza, njengoko kusebenzayo, imicimbi enento yokwenza nokuxhalabisa; nokusebenzisa isiseko senxalabo 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 zembali. 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 wama25 ka2004 (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.

## Ingxelo Yomphicothi Wangaphandle

9. Ndikhethe ezi zikhombisi zentsebenzo zilandelayo ezinxulumene nenkqubo: ikomiti yolwimi yaseNtshona Koloni eboniswe kwingxelo yonyaka yentsebenzo yonyaka ophele nge-31 Matshi 2024. Ndikhethe ezo zikhombisi zilinganisa indlela iqumrhu eliqhuba ngayo kwimisebenzi yalo ephambili egunyazisiweyo nezingumdlala omkhulu kwilizwe, ekuhlaleni okanye eluntwini.
  - Inani lemisebenzi ekhuthaza ukuphunyezwa Kwepolisi yeeLwimi yaseNtshona Koloni
  - Inani leeprojekthi ezikhuthaza iilwimi zemveli
  - Inani lezibophelelo ezisesikweni zokuphumeza Ipolisi yoLwimi yeWC
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 ukuziqonda 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. Andikxange 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 ye-AGSA 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.

## 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 ye-IESBA) kunye nezinye iimfuno zokuziphatha ezihambelana nokuzibandakanya kwam eMzantsi Afrika. Ndzalisekisile 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

31 kweyeKhala 2024

## 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 ka-2000 weBhodi yoPhuhliso lweShishini loKwakha	Icandelo 18(1)
Imigaqo yeBhodi yoPhuhliso lweShishini loKwakha, 2004	Imigaqo 17; 25(7A)
Uhlengahlengiso lwesibini Umyalelo kaNondyebo weSizwe onguNombolo 5 ka-202/21	Umhlathi 1
Umyalelo kaNondyebo weSizwe we-Erratum No. 5 ka-202/21	Umhlathi 2
Umyalelo kaNondyebo weSizwe onguNombolo 5 ka-2020/21	Imihlathi 4.8; 4.9; 5.3
Umyalelo kaNondyebo weSizwe onguNombolo 1 ka-2021/22	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 Ye-SCM likaNondyebo Wesizwe 11 2020/21	Umhlathi 3.1; Umhlathi 3.4(b) Umhlathi 3.9
Inqaku loMyalelo likaNondyebo weSizwe SCM 02 ka-2021/22	Imihlathi 3.2.1; 3.2.4(a); Umhlathi 3.3.1
Inqaku lokuziqhelanisa 5 lika-2009/10	Umhlathi 3.3
Inqaku lokuziqhelanisa 7 lika-2009/10	Umhlathi 4.1.2
UMthetho weSikhokelo Sepolisi yokuThengwa kweNkcukacha, 5 ka-2000	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 Umhlathi 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)

**IINGxelo ngeSimo sezeMali**



	Imali engama- phepha	2024	2023
Amanani kwiWaka leRandi		R'000	R'000
<b>liasethi</b>			
<b>liasethi Zangoku</b>			
Imali nemali elingana nayo	3	482	446
<b>Zizonke liasethi</b>		<b>482</b>	<b>446</b>
<b>liasethi ezishiyekileyo</b>		<b>482</b>	<b>446</b>
Intsalela eqokelelweyo		482	446
<b>liasethi Ezipheleleyo</b>		<b>482</b>	<b>446</b>

## INgxelo yokuSebenza kwezeMali

	Imali engama- phepha	2024	2023
Amanani kwiWaka leRandi		R'000	R'000
<b>Ingeniso</b>			
<b>Ingeniso ngokutshintshiselana ngemali</b>			
Ingeniso yenzala	4	42	28
<b>Ingeniso ngokungekuko ukutshintshiselana ngemali</b>			
<b>Thumela ingeniso</b>			
Enye ingeniso evela kokungeyontengiselwano yokutshintshiselana	5	705	674
Ukuthunyelwa kunye nezibonelelo ezifunyenweyo	6	303	439
<b>Iyonke ingeniso ngokungekuko ukutshintshiselana ngemali</b>		<b>1 008</b>	<b>1 113</b>
<b>Iyonke ingeniso</b>		<b>1 050</b>	<b>1 141</b>
<b>Inkcitho</b>			
Imali yophicotho	7	(63)	(49)
Iindleko eziqhelekileyo	8	(213)	(352)
Imali emele ibhatalwe ngamalungu	9	(33)	(35)
Iinkonzo ezikhoyo	10	(705)	(674)
<b>Iyonke inkcitho</b>		<b>(1 014)</b>	<b>(1 110)</b>
<b>Intsalela yonyaka</b>		<b>36</b>	<b>31</b>



**INGxelo yoTshintsho kwiiAsethi ezishiyekileyo**



Amanani kwiWaka leRandi	Intsalela eqokelelweyo R '000	Asethi ezishiyekileyo zizonke R '000
<b>Imali eseleyo kuTshazimpuzi 1, 2022</b>	<b>415</b>	<b>415</b>
Izinto ezitshintshiweyo kwiiasethi	31	31
Izinto ezitshintshiweyo xa zizonke	31	31
<b>Imali eseleyo kuTshazimpuzi 1, 2023</b>	<b>446</b>	<b>446</b>
Utshintsho kwiiasethi ezongezelelweyo zonyaka	36	36
Izinto ezitshintshiweyo xa zizonke	36	36
<b>Ibhalansi kweyoKwindla 31, 2024</b>	<b>482</b>	<b>482</b>

## INgxelo yeMali

	Imali engama- phepha	2024 R'000	2023 R'000
<b>Imali esuka kwizinto ezenziwayo</b>			
<b>Iirisithi</b>			
Iirisithi zeMali		303	439
Ingeniso yenzala		42	28
		<b>345</b>	<b>467</b>
<b>Iintlawulo</b>			
Imali ebhatelweyo		(309)	(445)
<b>Imali eshiyekileyo esuka kwizinto ezenziwayo</b>	<b>11</b>	<b>36</b>	<b>22</b>
<b>Ukunyuka kwemali nokulingana nemali</b>			
Imali nemali elingana nayo ekuqaleni konyaka		36	22
Imali nemali elingana nayo ekuqaleni konyaka	3	446	424
		<b>482</b>	<b>446</b>

**INgxelo yokuThelekisa Uhlahlo-lwabiwo Mali kunye neMali Eyiyo**



**Uhlahlo-lwabiwo mali kwiSiseko seMali**

Amanani kwiWaka leRandi	Uhlahlo lwabiwo-mali oluvunyi-weyo	Unyenyiso	Uhlahlo lwabiwo-mali Lokugqibela	Imali yokwe-nyani enoku-thelekiswa	Uahluko phakathi kohlahlo-lwabiwo mali nolokwe-nyani	Irefrensi
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**INgxelo yokuSebenza kwezeMali**

**Ingeniso**

**Ingeniso engafakwanga rhafu**

Ingeniso yequmrhu ngaphandle kokuthengisa	18	-	18	42	(24)	15.1
Ukuthunyelwa Nezibonelelo ifunyenwe	303	-	303	303	-	
<b>Ingeniso iyonke</b>	<b>321</b>	<b>-</b>	<b>321</b>	<b>345</b>	<b>(24)</b>	

**Inkcitho**

Iimpahla neenkonziso	321	-	321	(309)	12	
<b>Iyonke inkcitho</b>	<b>321</b>	<b>-</b>	<b>321</b>	<b>(309)</b>	<b>12</b>	
<b>Iintsalela</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>36</b>	
<b>Imali Eyinyani Ethelekiswayo - Isiseko njengoko kubonisiwe</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>36</b>	

**Kuhlahlo-lwabiwo mali kunye neNgxelo yoThelekiso**

**Uxolelwaniso (Iyasebenza)**

**Uahluko osisiseko (Iyasebenza)**

Enye ingeniso engeyiyo yerhafu (linkonzo)				705		
Iimpahla neenkonziso (linkonzo zohlobo)				(705)		

**Uahluko kumaxesha (Iyasebenza)**

**Uahluko kwinkampani (Iyasebenza)**

<b>Imali Eyinyani Kwingxelo Yokuhamba Kwemali</b>				<b>36</b>		
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## Imigaqonkqubo yoCwangcisomali

### 1. Ukuboniswa kweNgxelo zezeMali zoNyaka

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

#### 1.1 Isiseko sokulungiselela

Iingxelo 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. Nangona kunjalo, iipolisi zeziXhobo zezeMali neeNkonzo zihlaziyiwe ukuze zenze ukuba ifaneleke ngakumbi kwiNkampani.

#### 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.

#### Ezifumanekayo

Iqumrhu livavanya izinto ezifunyenweyo zorhwebo 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.

## Imigaqonkqubo yoCwangcisomali



### 1.4 Izigwebo ezibalulekileyo kunye nemithombo yokungaqiniseki koqikelelo (iyaqhubeka)

TUkuphazamiseka kwezinto ezifumanekayo zorhwebo kubalwa ngokweepotfoliyo, ngokusekelwe kwimilinganiselo yelahleko yembali, ehlangahlengiswe 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.

#### Isibonelelo sokuphazamiseka

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

### 1.5 Izixhobo zemali

Izixhobo zemali zequmrhu zihlelwa njengeeasethi zemali okanye amatyala.

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

Iindleko 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.

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

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

#### Uhlelo

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

Iklasi	Udidi
Imali nemali	Iasethi yemali elinganiswa ngeendleko ezilungisiweyo

#### Umlinganiselo wokuqala weeasethi zemali kunye namatyala emali

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

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

#### Umlinganiselo olandelayo weeasethi 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 kohlolo lokuphazamiseka.

## Imigaqonkqubo yoCwangcisomali

### 1.5 Izixhobo zemali (iyaqhubeka)

Iindleko 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.

#### Iiasethi zemali ezilinganiswa ngeendleko ezilungisiweyo

Ukuba kukho ubungqina obunenjongo bokuba ilahleko yokungalunganga kwiasethi zemali ezilinganiswa 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.

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

##### Izinto 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).

## Imigaqonkqubo yoCwangcisomali



### 1.6 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.

### 1.7 Ukuqatshelwa kwengeniso ngokutshintshiselana ngemali

Ingeniso iyaqatshelwa xa kusenokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye iinkonzo ezinokubakho ziza kungena kwishishini kwaye xa inani lengeniselo 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. Le mali ayithathwa njengento enokuthenjwa de zonke iimeko ezinento yokwenza nentengiselwano zilungiswe.

#### Inzala, imali ebhatalelwayo kunye nezahlulo

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

### 1.8 Ukuqatshelwa kwengeniso ezingezizo

#### ezingokutshintshiselana ngemali

Ingeniso yezinto eziluncedo ezivela kwintengiselwano engatshintshiyo eyaziwa njengeasethi ibonwa njengengeniso, ngaphandle kwinqanaba lokuba ityala likwabonwa ngokubhekiselele kwengeniso efanayo.

Njengoko iqumrhu lifikelela isibophelelo esikhoyo esaziwa njengetyala ngokuphathelele ekungeneni kwezinto ezivela kwintengiselwano engatshintshiswanga eyaziwa njengeasethi, linciphisa inani lokuthwala ityala elamkelweyo kwaye liyaqaphela isixa semali engenayo esilingana noko kuncitshiswa.

## Imigaqonkqubo yoCwangcisomali

### 1.8 Ingeniso evela kwintengiselwano engatshintshiyo (eqhubekayo)

#### Umlinganiselo

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.

#### Izibonelelo ezinemiqathango kunye neerisithi

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

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 iqumrhu 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

Iqumrhu 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 kwenkonzo.

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

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



## Imigaqonkqubo yoCwangcisomali



### 1.9 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/intsilolelo.

### 1.10 Amanani athelekiswayo

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

### 1.11 Inkcitho

#### Intengiselwano yezemali kwiiasethi 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 kunye nenkunkuma

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.

#### Imali ethunyelwayo nezibonelelo

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

### 1.12 Intsalela eqokelelweyo

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

## Imigaqonkqubo yoCwangcisomali

### 1.13 Inkcazelo ngohlahlo-lwabiwo

Uhlahlo-lwabiwo mali oluvunyiweyo lulungiselelwa ngokwemali kwaye luboniswa ngokuhlelwa koqoqosho okunxulumene neenjongo zesiphumo sokusebenza. I-GRAP 24 ifuna ukuba ingxelo yebhajethi ichazwe ngokufanayo noHlahlo-lwabiwo mali oluvunyiweyo oluquka 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 kwiNgxelo yoThelekiso loHlahlo-lwabiwo mali kunye nezixa zoqobo.

Abalawuli bajonga ukungafani kwemathiriyeli njengokungafani kuhlahlo-lwabiwo mali lwe-5% nangaphezulu. Izizathu zokwahluka kwemathiriyeli zichazwe kwiiNqaku kwiNgxelo yeMali yoNyaka.

### 1.14 Iipati ezinxulumeneyo

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 aphejlelewe 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.

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 kwiingxelo zemali zonyaka.

## Imigaqonkqubo yoCwancisomali



### 1.15 Iziganeko emva kosuku lokunika 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.

### 1.16 I-Value-added Tax (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.

## Amanqaku kwiiNkcazo zeMali zoNyaka

## 2. Imigangatho kunye nokutolika

## 2.1 Imigangatho kunye nokutolika kukhutshiwe, kodwa akukasebenzi

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 osebenzayo: Iminyaka eqala ngomhla okanye emva koko	Ifuthe elilindelekileyo
<ul style="list-style-type: none"> <li>I-GRAP 1 (ilungisiwe): Ukuboniswa kweeNgxelo zezeMali (Ukuya Kwinkxalabo)</li> </ul>	Ayikasebenzi	Akunakwenzeka ukuba kuya kubakho
<ul style="list-style-type: none"> <li>I-GRAP 104 (njengoko ihlaziyiwe): Izixhobo Zemali</li> </ul>	Tshazimpuzi 1, 2025	Akunakwenzeka ukuba kuya kubakho

## Amanqaku kwiiNkcazo zeMali zoNyaka



Amanani kwiWaka leRandi	2024 R'000	2023 R'000
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### 3. Imali nemali elingana nayo

Imali nokulingana nemali kuquka:

Imali eshiyekileyo yebhanki	482	446
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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 awaxhomekeki kumngcipheko omkhulu womlinganiselo wenzala, inani lezi asetshi lihambelana nexabiso lazo elifanelekileyo.

### 4. Ingeniso yenzala

Inzala efunyenweyo	42	28
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Inzala efunyenweyo inyuka unyaka nonyaka ikakhulu ngenxa yokunyuka kwexabiso lenzala.

### 5. Enye ingeniso evela kokungeyontengiselwano yokutshintshiselana

Umnikelo: linkonzoezikhoyo	705	674
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Ukuze ufumane iinkcukacha zomnikelo: linkonzo, jonga ibali elikwinqaku.

### 6. Ukuthunyelwa kunye nezibonelelo ezifunyenweyo

Ukuthunyelwa kweSebe kufunyenwe	303	439
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Intlawulo yokudlulisa ka-2022/23 iquka intlawulo eyongezelelweyo eyi-R149 000 efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo ukuze ibe negalelo ekuprintweni kweeNcwadi zeNama.

### 7. Imali yophicotho

Uphicotho lwangaphandle	63	49
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Imali yophicotho inyuka unyaka nonyaka ngenxa yokunyuka kwemali yophicotho.

### 8. Iindleko eziqhelekileyo

Ukutya <sup>1</sup>	14	9
Ukubonisana kunye neenkonzozo ezingaphandle <sup>2</sup>	9	5
Ukuprintwa nokupapashwa <sup>3</sup>	117	279
Iindleko ze-software	28	25
Ukuhamba nokuziphilisa <sup>4</sup>	45	34
	<b>213</b>	<b>352</b>

<sup>1</sup> Kwaqhutywa ezinye iintlanganiso ekuyiwa ubuqu kuzo apho kwakunikezelwa khona ukutya.

<sup>2</sup> Ukuguqulelwa Kwesicwangciso Sentsebenzo Yonyaka kuye kwenziwe ngaphandle ekubeni kwakusenziwa ngaphakathi.

<sup>3</sup> Inkcitho yonyaka odlulileyo iquka iindleko zokuprinta iiNcwadi zeNama.

<sup>4</sup> Ezinye iintlanganiso ekuyiwa ubuqu kuzo ziye zabanjwa ebudeni bonyaka ophononongwayo.

## Amanqaku kwiiNkcazo zeMali zoNyaka

Amanani kwiWaka leRandi	2024 R'000	2023 R'000
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### 9. Imali emele ibhatalwe ngamalungu

UBaartman, R	1	2
UGrootboom, G	3	4
UJama, Z	4	3
ULentz, G	8	6
ULesch, L	6	5
UMakambi, S	2	1
UMalan, M	-	2
UMkhize, K	-	2
UReyneke, V	-	1
UVermeulen, S	6	6
UWillemse, E	3	3
	<b>33</b>	<b>35</b>

### 10. Iinkonzo ezikhoyo

Iindleko zabasebenzi: Iinkonzo ezikhoyo	705	674
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Amagosa aqeshwe liSebe leMicimbi yeNkcubeko neMidlalo (DCAS) azalisekisa imisebenzi yesigqeba neyolawulo enxulumene neKomiti YeeLwimi yeNtshona Koloni (WCLC). Icandelo loLawulo lwezeMali elijongene nokuxhasa iGosa eliyiNtloko lezeMali ngemisebenzi yoLawulo lwezeMali yeWCLC ngamagosa kuphela anikezelwe kwiWCLC. Iinkonzo ezinikezelwa ngala magosa zibalulekile kwimisebenzi kunye neenjongo zokunikezelwa kweenkonzo zeWCLC ngoko ke umvuzo wazo uyaqatshelwa kwiNgxelo yokuSebenza kwezeMali yeWCLC 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-WCLC. Ixesha elichithwe kwi-WCCC ngala magosa kunzima ukulahlwa. Ngenxa yoko, iinkonzo ezifunyenweyo kula magosa azinakulinganiswa ngokuthembekileyo kwaye azifakwanga kwiinkonzo ezivunyiweyo kwiNgxelo yokuSebenza kwezeMali yeWCLC njengoko kufunwa yiGRAP 23 kuba iinkonzo ezinikezelwa yiWCLC aziyifikeleli imilinganiselo yokwamkelwa.

Ukunyuka unyaka nonyaka kubangelwa ikakhulu kukutshintsha kweendleko zexesha lokunika ingxelo.

### 11. Imali eyenziwe ngokusebenza

Iintsalela	36	31
<b>Iintshukumo ezingenayo imali:</b>		
Ingeniso: Iinkonzo ezikhoyo	705	674
Inkcitho: Iinkonzo Ezikhoyo	(705)	(674)
<b>Utshintsho kwimali eyinkunzi esebenzayo:</b>	-	(9)
Iza kubhatalwa ngokutshintshiselana ngemali	<b>36</b>	<b>22</b>

## Amanqaku kwiiNkcazo zeMali zoNyaka

Amanani kwiWaka leRandi	2024 R'000	2023 R'000
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### 12. Ubudlelwane neepati

ezinxulumene noko

oyiNtloko	weSebe leMicimbi yeNkcubeko neMidlalo (DCAS)
Iqabane leQhinga	leLifa leMveli leNtshona Koloni
IKhomishini yeNkcubeko yeQhinga	leNtshona Koloni

I-DCAS inikezela ngendawo yokuhlala kwiWCLC ukuze yenze imisebenzi yayo yezolawulo neyeezemali.

UMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo njengeGunya eliLawulayo ngumntu onxulumene neWCLC ngokweGRAP 20.

Amalungu eWCLC kunye neziko njengoko kuchaziwe kwinqaku 9 ngamaqela anxulumene noko ngokweGRAP 20.

I-WCLC yamkelwe yiBhodi yeeLwimi zoMzantsi Afrika (PanSALB) njengekomiti yeelwimi yephondo yeNtshona Koloni. Iyasebenzisana kwaye inika iPanSALB iingcebiso malunga nemicimbi yolwimi kwiphondo kwaye ngenxa yoko liqela elinxulumene 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	303	439
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##### Iinkonzo ezivela kwipati enxulumene noko

ISebe Lemicimbi Yenkcubeko Nemidlalo	705	674
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Iinkonzo azizange zichazwe ngaphambili phantsi kwencwadi yemali engenileyo nephumileyo Yenkampani Ehlobene Nayo. Le nto ilungisiwe kunyaka ekuhlolwa ngawo.

### 13. Ukulawulwa komngcipheko

Izinto ezenziwaliqumrhu ziyibeka kwimngcipheko eyahlukeneyo yezemali: umngcipheko wentengiso, umngcipheko wenzala yexabiso elifanelekileyo, umngcipheko wenzala yemali, umngcipheko wemali ongayisebenzisana 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 oluntunutu

Ngowama31 kweyoKwindla 2024, ukuba amanqanaba enzala kwizixhobo zemali ezitshintshatshintshayo ebeyi-1% ngaphezulu/ngaphantsi nazo zonke ezinye izinto ezitshintshatshintshayo ezihlala zihleli, intsalela yonyaka wonke ibe yiR4 822 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 ongayisebenzisana ekumgangatho ophezulu ize inciphise ukubhengezwa kwayo nayiphi na inkampani.

Akukho mida yemali ongayisebenzisana ngexesha lokunika ingxelo, kwaye abalawuli abalindelanga nayiphi na intsalela (ilahleko) yokungaqhubi kwaba bantu

## Amanqaku kwiiNkcazo zeMali zoNyaka

Amanani kwiWaka leRandi

2024  
R'0002023  
R'000

## 13. Ulawulo lomngcipheko (luyaqhubeka)

## Umngcipheko wokungabhatalwa kwetyala

Elona xabiso liphezulu kumngcipheko wemali ongaphezulu.

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

## Umngcipheko wentengiso

Le nkampani ayikho semngciphekweni wokurhweba, ngenxa yokuba kufuneka ibhatalele abo bathenga ngetyala kwiintsuku ezingama30 emva kokuba ifumene i-invoyisi njengoko kufunwa yimigaqo yengxowa-mali kunye nePFMA.

## Umngcipheko wexabiso lenzala

Iprofayile yomngcipheko wenkampani inemali-mboleko yexabiso eliqingqiweyo neliflowuthayo, ibhalansi yebhanki ebonisa ukuba iqumrhu linomngcipheko wexabiso elifanelekileyo kunye nomngcipheko wexabiso lenzala ye-sch onokushwankathelwa ngolu hlobo lulandelayo:

## Iiasethi zemali

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

Abalawuli banepolisi elinganisela inzala kwimali-mboleko yeeasethi kunye nenzala ehlawulwayo kumatyala..

## Umngcipheko wezinga lenzala yemali

## Isixhobo semali

	Sifuneka kwisithuba esinga- phantsi konyaka	Kufuneka ibekho kunyaka omnye ukuya kwimibini	Kufuneka ibekho kwiminyaka emibini ukuya kwemi- thathu	Kufuneka ibekho kwiminyaka emithathu ukuya kwemine	Iindeleke emva kwemi- nyaka emihlanu
Imimiselo eqhelekileyo yemali ongayisebenzisa Imali ekhoyo kumaziko ebhanki	482	-	-	-	-
Imali equkiweyo	482	-	-	-	-
Ixesha elidlulileyo lifikile kodwa alilungiselelwanga	-	-	-	-	-

## 14. Iziganeko emva kosuku lokunika ingxelo

Kwakungekho ziganeko eziphathekayo zokungahlengahlengisi ezenzeke emva kwexesha lokunika ingxelo.

## 15. Ukwahluka kohlahlo-lwabiwo mali

Ukwahluka kwezinto eziphathekayo phakathi kohlahlo-lwabiwo mali kunye neyona mali

## 15.1 Ingeniso yeshishini ngaphandle kokuthengisa

Ukwahluka kubangelwe kukunyuka kwexabiso lenzala kunye nexesha lenkcitho yonyaka ophononongwayo.

## 16. Ukusebenza kweBBBEE

Inkcazelo yokuthobela uMthetho weB-BBEE iqukiwe kwingxelo yonyaka phantsi kwecandelo elinesihloko esithi Inkcazelo Ngentsenzo Yokuthotyelwa kweB-BBEE.





**Western Cape  
Government**



Western Cape Language Committee  
Wes-Kaapse Taalkomitee  
IKomiti yeelWimi yeNtshona Koloni



Western Cape Language Committee

# Annual Report 2023/24



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# PART A: GENERAL INFORMATION

## 1. PUBLIC ENTITY'S GENERAL INFORMATION

<b>REGISTERED NAME:</b>	Western Cape Language Committee
<b>REGISTRATION NUMBER:</b>	Not applicable
<b>PHYSICAL ADDRESS:</b>	Protea Assurance Building Greenmarket Square Cape Town 8000
<b>POSTAL ADDRESS:</b>	Private Bag X9067 Greenmarket Square Cape Town
<b>TELEPHONE NUMBER/S:</b>	+27 21 483 3889
<b>EMAIL ADDRESS:</b>	DCAS.Language@westerncape.gov.za
<b>WEBSITE ADDRESS:</b>	<a href="http://www.westerncape.gov.za/dept/cas">www.westerncape.gov.za/dept/cas</a>
<b>EXTERNAL AUDITORS:</b>	Auditor General of South Africa 19 Park Ln Milnerton Cape Town 7441
<b>BANKERS:</b>	Nedbank 5th Floor Nedbank Clock Tower V&A Waterfront Cape Town 8001
<b>COMPANY/ BOARD SECRETARY</b>	Not applicable

## 2. LIST OF ABBREVIATIONS/ACRONYMS

<b>AA</b>	Accounting Authority
<b>AO</b>	Accounting Officer
<b>AGSA</b>	The Auditor-General of South Africa
<b>AFS</b>	Annual Financial Statements
<b>B-BBEE</b>	Broad-based Black Economic Empowerment
<b>CD</b>	Chief Director
<b>CFO</b>	Chief Financial Officer
<b>CPUT</b>	Cape Peninsula University of Technology
<b>DCAS</b>	The Department of Cultural Affairs and Sport
<b>DCS</b>	Department of Correctional Services
<b>DotP</b>	The Department of the Premier
<b>ECM</b>	Enterprise Content Management
<b>ERM</b>	Enterprise Risk Management
<b>ERMECO</b>	Enterprise Risk Management and Ethics Committee
<b>GRAP</b>	Generally Recognised Accounting Practice
<b>IMLD</b>	International Mother Language Day
<b>ISA</b>	International Standards on Auditing
<b>MEC</b>	Member of the Executive Council
<b>MTSF</b>	Medium-Term Strategic Framework
<b>PAA</b>	Public Audit Act
<b>PanSALB</b>	The Pan South African Language Board
<b>PERMPS</b>	Provincial Enterprise Risk Management Policy and Strategy
<b>PFMA</b>	Public Finance Management Act, 1999
<b>PLC</b>	Provincial Language Committee
<b>POPIA</b>	Protection of Personal Information Act, 2013
<b>PSP</b>	Provincial Strategic Plan
<b>SASL</b>	South African Sign Language
<b>SCM</b>	Supply Chain Management
<b>SCOPA</b>	Standing Committee on Public Accounts
<b>VIPs</b>	Vision-Inspired Priorities
<b>WCG</b>	Western Cape Government
<b>WCLC</b>	Western Cape Language Committee

### 3. FOREWORD BY THE CHAIRPERSON

The Western Cape Language Committee (WCLC) is actively advocating the use of the three official languages and South African Sign Language and ensuring fair access to information and knowledge in the province. During the year under review, the WCLC consistently employed new strategies and collaborated with partners, including the Pan South African Language Board (PanSALB), to effectively impact the lives of the individuals we serve in the Western Cape.

The WCLC accomplished the following key initiatives in 2023/24:

We collaborated with the Department of Correctional Services (DCS) and the National Library of South Africa on the Provincial Funda Mzantsi Literacy Regional Competition. The Committee provided DCS with a hundred Nama booklets with audio files saved to USB since DCS was keen to introduce Nama language education to inmates. The Committee formed part of the 200-year celebration of the existence of isiXhosa as a written and published language, which was held in the township of Langa.

We celebrated International Mother Language Day through the hosting of an isiXhosa Spelling Bee, which took place at the Iziko Museums of South Africa, in partnership with PanSALB and the Cape Peninsula University of Technology (CPUT). This event was a competition held with Grade 4 Primary School learners. The WCLC also procured South African Sign Language (SASL) playing cards to promote South African Sign Language as well as other official languages.

Through these programmes the Committee and its partners promoted multilingualism and contributed towards the empowerment of the people of the Western Cape through language. These programmes are also instrumental towards elevating human dignity through mutual respect for language.

The Committee will continue to advance the significant status of language by raising awareness, ensuring the implementation of the Western Cape Language Policy and advocating the importance of indigenous languages and SASL.



**Genevieve Lentz**  
Chairperson  
31 August 2024



## 4. ACCOUNTING AUTHORITY (AA) OVERVIEW

The Western Cape Language Committee's Annual Report for 2023/24 has been drafted to align to Section 55 (1) (d) of the Public Finance Management Act (PFMA), Act 1 of 1999.

### General financial review

Despite a small operational budget, the Committee was able to manage its resources effectively and exceeded its targets through the application of a Managed Network Model, characterised by leveraging partnerships with organisations such as the Department of Cultural Affairs and Sport, PanSALB and other entities in the language promotion and development sphere. This enabled the Committee and partners to pool human and financial resources and aided the Committee to fulfil its obligations as outlined in the Western Cape Provincial Languages Act, 13 of 1998. No major financial issues were identified during the year under review and financial transactions were conducted in accordance with established policies and procedures.

### Spending trends

Programme/ activity/ objective	2023/24			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	321	309	*12	454	427	27
<b>Total expenditure</b>	<b>321</b>	<b>309</b>	<b>12</b>	<b>454</b>	<b>427</b>	<b>27</b>

\* The Entity collaborated with the Department of Cultural Affairs and Sport and other organisations on language projects which resulted in savings for the year under review.

### Capacity constraints

The Committee did not have capacity constraints.

### Discontinued key activities/activities to be discontinued

The Committee did not discontinue any key activities nor intends to have any activities discontinued in future.

### New or proposed key activities

The Committee did not introduce or propose new key activities.

### Roll-over of funds

None

### Unsolicited bid proposals

None

### Supply Chain Management and whether SCM processes and systems are in place

The Entity, with the support of DCAS, has healthy and sound Supply Chain Management processes and systems in place that adhere to the required legislative and regulatory frameworks. As a result, the Entity did not incur any unauthorised, fruitless, irregular or wasteful expenditure for the period under review. The Entity manages its resources effectively. Regular audits and continuous improvements in the SCM processes ensure that risks are mitigated.



**Challenges experienced and how these were resolved**

The resignation of a deaf member in the previous financial year resulted in a gap in advisory support relating to the needs of the deaf. This was mitigated through the Entity's partnership alliances, which resulted in access to external expertise and collaborations with other entities, such as PanSALB.

**Audit report matters in the previous year and how would this be addressed**

None. The Entity received a clean audit for the previous financial year.

**Outlook/Plans for the future to address financial challenges**

The Entity will continue to implement the Managed Network Model and work with other partners to ensure the implementation of a cohesive strategy to addressing language matters in the Western Cape.

**Events after the reporting date**

None

**Economic Viability**

The economic viability of the Western Cape Language Committee is encapsulated in the fact that it is recognised by PanSALB as a provincial language committee for the Western Cape. It collaborates and provides PanSALB with advice on language matters in the province.

**Acknowledgements and Appreciation**

I would like to express my sincere gratitude towards Anroux Marais, who was the Minister of Cultural Affairs and Sport during the year under review, and the officials working in the Department of Cultural Affairs and Sport whose support contributed to the Committee achieving its annual set targets. I wish to thank the Committee members for espousing the Batho Pele Principles in serving the Western Cape.



**Genevieve Lentz**

**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 Generally Recognised Accounting Practice (GRAP) standards applicable to the Public Entity.

The Accounting Authority is responsible for the preparation of the Annual Financial Statements and for the judgments made in this information.

The Accounting Authority is responsible for establishing and implementing a system of internal control, which 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



**Genevieve Lentz**  
**On behalf of the Accounting Authority**  
**31 August 2024**

## 6. STRATEGIC OVERVIEW

### 6.1. Vision

The empowerment of all the people of the Western Cape through language; the enhancement of human dignity through mutual respect for language and the promotion of multilingualism.

### 6.2. Mission

To monitor the use of the three official languages of the Western Cape; to monitor the implementation of the Western Cape Language Policy and to advise the Minister tasked with language matters and PanSALB on language matters in or affecting the Province.

### 6.3. Values

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

## 7. LEGISLATIVE AND OTHER MANDATES

The WCLC is a schedule 3C entity in terms of the Public Finance Management Act, 1999.

### 7.1 Constitutional mandates

Section	Description
<b>Constitution of the Republic of South Africa, 1996</b>	
Section 6(3), (4) and (5): Language	<p>The Western Cape Government 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. The WCLC collaborates with PanSALB to promote the three official languages of the province and to create conditions for the development and use of the Khoi, Nama and San languages and SASL.</p> <p>The WCLC, in collaboration with DCAS, is responsible for monitoring and evaluating the implementation of the Western Cape Language Policy, adopted in 2001, and must report to the Western Cape Provincial Parliament on this mandate at least once a year. DCAS has oversight of the WCLC and provides the Committee with administrative and financial support.</p>
Section 30: Language and culture	The WCLC 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 WCLC must ensure that its programmes and projects respect the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and intergovernmental relations	The WCLC cooperates with all spheres of government in the execution of its mandate.
Schedule 4: Functional areas of concurrent national and provincial legislative competence	With regard to language policy and the regulation of official languages to the extent that the provisions of section 6 of the Constitution expressly confer legislative competence upon the Western Cape Provincial Parliament, the WCLC works closely with the national Department of Sport, Arts and Culture and associated organs of state on language policy matters.

Section	Description
<b>Constitution of the Republic of South Africa, 1996</b>	
Section 195: Basic values and principles governing public administration	DCAS officials responsible for supporting the execution of the mandate of the WCLC must ensure the efficient, economic and effective use of resources. Programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.
<b>Constitution of the Western Cape, 1997 (Act 1 of 1998)</b>	
Section 5	<p>For the purposes of the Western Cape Government:</p> <p>(a) the official languages Afrikaans, English and isiXhosa must be used; and</p> <p>(b) the languages enjoy equal status.</p> <p>The WCLC must monitor the use of Afrikaans, English and isiXhosa in the Western Cape.</p> <p>The WCLC must also implement practical and positive measures to help elevate the status and advance the use of those indigenous languages of the Western Cape whose status and use have historically been diminished.</p>
Section 81(d)	The Western Cape Government must adopt and implement policies to actively promote and maintain the welfare of the people of the Western Cape, including policies aimed at achieving the promotion of respect for the rights of cultural, religious and linguistic communities in the Western Cape.

## 7.2 Legislative mandates

Legislation	Reference	Description
Constitution Eighteenth Amendment Act	Act 3 of 2023	The Act amends section 6 of the Constitution of the Republic of South Africa, 1996, by the addition of South African Sign Language as one of the official languages of South Africa.
Pan South African Language Board Act	Act 59 of 1995	The WCLC is recognised by PanSALB. Amongst other things, this Act requires the PanSALB to establish a Provincial Language Committee (PLC) in every province. A PanSALB Western Cape PLC was established in August 2019.
Protection of Personal Information Act (POPIA)	Act 4 of 2013	<p>The Act promotes the protection of personal information processed by public and private bodies; to introduce certain conditions so as to establish minimum requirements for the processing of personal information. In addition, the Act provides for the establishment of an Information Regulator to exercise certain powers and to perform certain duties and functions in terms of this Act and the Promotion of Access to Information Act, 2000.</p> <p>The Act further provides for the issuing of codes of conduct; for the rights of persons regarding unsolicited electronic communications and automated decision making; to regulate the flow of personal information across the borders of the Republic; and to provide for matters connected therewith.</p>
Public Finance Management Act (PFMA)	Act 1 of 1999	The WCLC must submit quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
South African Language Practitioners' Council Act	Act 8 of 2014	When the South African Language Practitioners' Council is established, it will have the power, among other things, to register and accredit language practitioners, to put a code of conduct in place, and to regulate language practice.

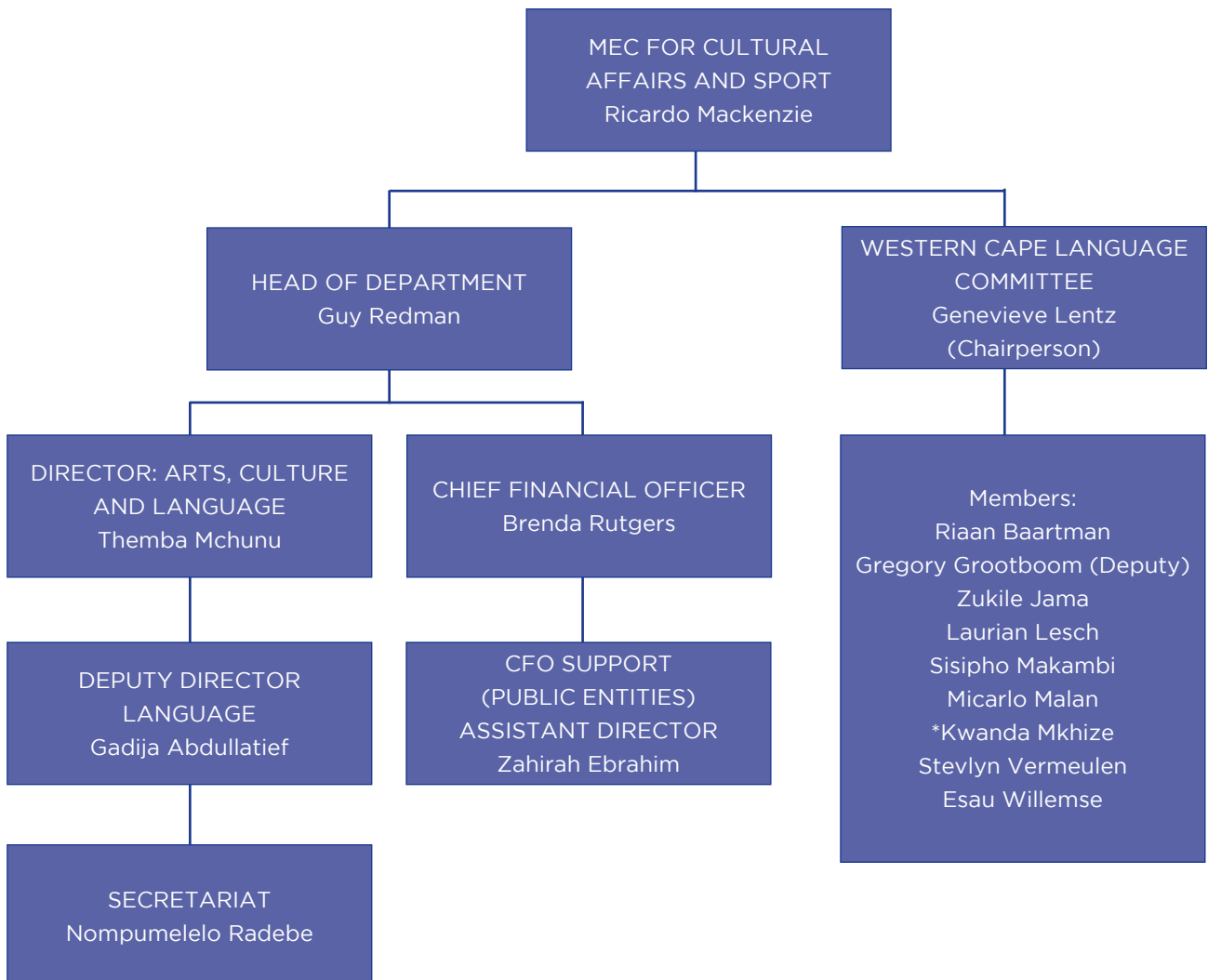
Legislation	Reference	Description
Traditional and Khoi-San Leadership Act	Act 3 of 2019	<p>The Act provides for:</p> <ul style="list-style-type: none"> <li>the recognition of traditional and Khoi-San communities, leadership positions and for the withdrawal of such recognition;</li> <li>the functions and roles of traditional and Khoi-San leaders;</li> <li>the recognition, establishment, functions, roles and administration of kingship or queenship councils, principal traditional councils, traditional councils, Khoi-San councils and traditional sub-councils, as well as the support to such councils;</li> <li>the establishment, composition and functioning of the National House of Traditional and Khoi-San Leaders;</li> <li>the establishment of provincial houses of traditional and Khoi-San leaders;</li> <li>the establishment and composition of local houses of traditional and Khoi-San leaders;</li> <li>the establishment and operation of the Commission on Khoi-San Matters;</li> <li>a code of conduct for members of the National House, provincial houses, local houses and all traditional and Khoi-San councils; and</li> <li>regulatory powers of the Minister and Premiers.</li> </ul>
Use of Official Languages Act	Act 12 of 2012	This Act specifically applies to national departments, national public entities and national public enterprises. If aspects of the Act were to have an impact on language policy and practice in the Western Cape, the WCLC would have a mandate to play a role.
Western Cape Provincial Languages Act	Act 13 of 1998	<p>The WCLC must, among other things:</p> <ul style="list-style-type: none"> <li>monitor the use of Afrikaans, English and isiXhosa by the Western Cape Government;</li> <li>make recommendations to the MEC (Member of the Executive Council) and the Provincial Parliament on any proposed or existing legislation, practice and policy affecting language in the Western Cape;</li> <li>actively promote the principle of multilingualism;</li> <li>actively promote the development of previously marginalised indigenous languages;</li> <li>advise the MEC and the Western Cape Cultural Commission on language matters in the Province; and</li> <li>advise PanSALB on language matters in the Western Cape.</li> </ul>

### 7.3 Policy mandates

Policy	Description
National Language Policy Framework (2003)	This policy provides a national framework for the application of the provisions of the Constitution and legislative mandates to all organs of state, including the WCLC. It also sets out principles and implementation strategies to be followed.
Western Cape Language Policy (published in the Provincial Gazette as PN 369/2001 of 27 November 2001)	The WCLC is obliged to monitor the implementation of this policy.
Code of Conduct for WCLC Members	The primary purpose of the Code is to promote exemplary conduct amongst members to give the WCLC institutional credibility.
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.

Policy	Description
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 Entity.
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.
Remuneration of Members	To facilitate payment to members of the WCLC nominated to attend conferences, projects, meetings, and workshops on behalf of the Entity.
Supply Chain Management Policy	To regulate supply chain management within the Entity.

## 8. ORGANISATIONAL STRUCTURE



\*Resigned with effect from 4 April 2023

## PART B: PERFORMANCE INFORMATION

### 1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General South Africa (AGSA) currently performs the necessary audit procedures on the performance information to provide limited assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the Auditor's Report.

Refer to page 37 for the Report of the Auditor-General, published in Part F: Financial Information.

### 2. OVERVIEW OF PERFORMANCE

#### 2.1. Service delivery environment

The Committee continued to advance the status of language as a vital tool for human communication and expression by promoting the implementation of the Western Cape Language Policy and advocating the importance of indigenous languages and SASL. The Committee's engagements and collaborations with other organisations in the language promotion sphere were premised within a Managed Network Model, which allowed for utilising combined resources and expertise to work towards a more sustainable and unified influence on the language landscape of the province.

The Committee convened six meetings and had three awareness campaigns that promoted the implementation of the Western Cape Language Policy as well as three projects that promoted indigenous languages. The project targets were exceeded as a result of the application of the above-mentioned Managed Network Model.

The Committee maintained a good working relationship with PanSALB, ensuring a cooperative approach to language matters within the province.

#### 2.2. Organisational environment

The Committee is established in terms of Section 6 of the Western Cape Provincial Languages Act, No 13, 1998. According to the Act, Members of the Committee are appointed for a three-year term. A maximum of 11 members may be appointed to the Committee. Members of the Committee are appointed through a public nomination and shortlisting process, facilitated by the relevant Committee in the Legislature, followed by appointment by the Provincial Minister. The current Committee was established on 1 February 2022 and its term will end on 31 January 2025.

The Committee is the Accounting Authority of the Entity and is responsible for all governance-related matters in terms of Sections 49 to 57 of the Public Finance Management Act, 1999. A decision was taken on 10 February 2022 that the Chairperson, in terms of Section 56 of the PFMA, would fulfil the responsibility of the Accounting Authority, on behalf of the Public Entity. Should the Chairperson be unavailable, then the Deputy Chairperson fulfils the responsibility of the Accounting Authority, on behalf of the Public Entity.

In terms of section 17 of the Western Cape Provincial Languages Act, 1998, officials in the Language Services component of DCAS provide administrative support to the WCLC. The administrative work entails providing content and procedural support and managing all arrangements necessary for the effective functioning of the Committee. Financial management support functions are performed by staff in the DCAS Finance Public Entity Support component.

All administrative-related documents of the WCLC are maintained at the Language Services Unit and financial-related documents are with the Finance Public Entity Support component. Documents are saved to the online Enterprise Content Management (ECM) system, for safekeeping, easy retrieval, and institutional memory.

Committee members are not full-time office bearers and this together with the Committee's small operational budget placed limitations on the number of projects the Committee could focus on and complete. The previous resignation of the deaf member from the Committee also created a void. These challenges were mitigated through collaborations

with and support from the Language Services Unit and other language organisations, thus enabling the Committee to achieve its mandate.

### 2.3. Key policy developments and legislative changes

The Constitution Eighteenth Amendment Act was passed in 2023. The Act amended Section 6(1) of the Constitution of South Africa, 1996, allowing for the recognition of SASL as one of official languages of the country. It creates standard conditions for the advancement of SASL and raising awareness around the needs of the deaf. This landmark decision aligns with the Committee’s active promotion of SASL and the needs of the deaf in its existing programmes.

### 2.4. Progress towards achievement of institutional impacts and outcomes

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

**Impact statement: The Western Cape Language Committee through its activities, endeavours to empower individuals through language and create inclusive and cohesive communities.**

<b>Outcome 1</b>	Empowered citizens and inclusive and cohesive communities
<b>Outcome Indicator</b>	Promotion and development of the languages of the Western Cape and marginalised indigenous languages

During 2023/24, the Committee contributed to the National Outcomes of the Medium-Term Strategic Framework (MTSF) 2019-2024 as follows:

MTSF Priority	Committee contribution
Priority 3: Education, skills and health	<p>Promoted the principle of multilingualism in the Western Cape through forged partnerships.</p> <p>Improved its working relationship with PanSALB and other language bodies and institutions.</p> <p>Promoted the development and advancement of previously marginalised indigenous languages and South African Sign Language in order to increase awareness and encourage communication in these languages among the residents of the Western Cape.</p> <p>Advised the Minister and PanSALB on language matters affecting the Western Cape.</p> <p>Consulted relevant stakeholders and remained abreast of relevant research relating to language matters affecting the province.</p>
Priority 6: Social cohesion and safe communities	In order to increase awareness and use of the three official languages and South African Sign Language among the residents of the Western Cape, the Committee fostered social cohesion and safe communities by promoting multilingualism, marginalised indigenous languages and South African Sign Language through its programmes.
Priority 7: A better Africa and World	In support of regional and continental integration, the Committee celebrated and promoted select national and international dates of significance to foster social inclusion.

The Committee’s outcome indicator is linked to the services and programmes of the Department of Cultural Affairs and Sport, which in turn is linked to the Western Cape Government’s Provincial Strategic Plan (PSP) Vision-Inspired Priorities (VIPs), particularly relating to VIP 1: Safe and Cohesive Communities and VIP 3: Empowering People.

The Western Cape Government’s Recovery Plan focuses on jobs, safety and wellbeing. Safety and wellbeing are particularly relevant to the work of the Committee. Through mother tongue language promotion and empowerment, the Committee contributed towards opportunities for residents of the Western Cape to shape their lives and the lives of others, to ensure a meaningful and dignified life, which in turn would create socially cohesive communities.



### 3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

#### 3.1 Programme: Western Cape Language Committee

The purpose of the WCLC is to monitor the use of the three official languages of the Western Cape; to monitor the implementation of the Western Cape Language Policy and to advise the Minister tasked with language matters and PanSALB on language matters in or affecting the Province.

Linked to the Safety Priority, the Committee has been collaborating with DCS and the National Library of South Africa since 2022 on the Funda Mzantsi Championships Programme and continued with this partnership in 2023. Genevieve Lentz, Stevlyn Vermeulen, Zukile Jama and Laurian Lesch coordinated the participation of other adjudicators and were also adjudicators at the event, which took place on 16 and 17 August 2023 at Pollsmoor Prison. This programme promotes multilingualism, encourages offenders to read, write and value the ideas and thoughts of others. Programmes like these recognise the role reading plays in the rehabilitation of offenders and mitigating the re-occurrence of criminal activities. The Committee also provided DCS with a hundred Nama booklets with audio files saved to USB since DCS was keen to introduce Nama language education to inmates.

The first isiXhosa printed works date back to 1823. Since then, isiXhosa has evolved as an oral, written and literary language, producing many novels, short stories, folktales and many other remarkable works. The Committee commemorated the 200-year anniversary of isiXhosa as a published and written language by participating in a community outreach programme and colloquium at Guga S'thebe Cultural Centre in Langa on 9 and 10 November 2023, respectively. The events were hosted in collaboration with City of Cape Town, CPUT, Department of Cultural Affairs and Sport, Iziko Museums of South Africa, PanSALB and the University of the Western Cape. Stevlyn Vermeulen and Laurian Lesch formed part of the planning committee for the events.

The outreach programme included discussions around the role of museums in promoting cultural and linguistic diversity for sustainable societies and the reading culture in isiXhosa communities. Micarolo Malan was the Programme Director on the day.

The colloquium focused on the impact of isiXhosa literary works in the promotion and preservation of the language, and how new age writers contribute to preserving the legacy of classical writers. The events were attended by amongst others, the public, academic scholars as well as teachers and students from KwaLanga High, Leap High, Mokone Primary, Moshesh Primary, Noluthando School for the Deaf and Khulane Secondary. Zukile Jama, Laurian Lesch and Stevlyn Vermeulen attended the event with Sisipho Makambi rendering the closing remarks on behalf of the Committee.

The Committee celebrated International Mother Language Day (IMLD) on 24 February 2024 in the form of an isiXhosa Spelling Bee Competition for Grade 4 learners. The theme of the event was "Multilingual Education is a Pillar of Intergenerational Learning". IMLD is observed every year to promote linguistic and cultural diversity and multilingualism. Other partners who formed part of the project were CPUT, Department of Cultural Affairs and Sport, Iziko Museums of South Africa, PanSALB and the Western Cape Department of Education. The event, which was attended by learners and educators from various primary schools in the Western Cape took place at Iziko Museums of South Africa. Stevlyn Vermeulen and Laurian Lesch attended the event with Genevieve Lentz rendering a vote of support.

In 2015, the Department of Cultural Affairs and Sport embarked on the process of translating the Rule Books of various sporting codes into isiXhosa to increase accessibility to and compliance with these Rules. The Department had previously translated and launched Rule Books for Chess, Cricket, Netball and Boxing. The development of translated Rule Books ensures the promotion of multilingualism in the sport environment. On 7 March 2024, Minister Marais and Head of Department, Guy Redman launched and handed over copies of the first translated isiXhosa Cycling Rules Books to cycling structures in the Western Cape province. The Rule Books were translated through the work of the Language Services Unit and approved by the Provincial Language Forum, PanSALB and other expert stakeholders in terminology development to ensure that the translations were complete and correct.

In addition to the foreword by Minister Marais, the Western Cape Language provided the introduction to the Rule Books.

The Committee’s commitment to the promotion of South African Sign Language was reflected in the procurement of South African Sign Language playing cards from the National Institute for the Deaf. The cards serve as an educational tool to assist the public to learn 54 basic South African Sign Language signs, which would contribute to enabling them to communicate with the deaf. The cards also reflect the isiXhosa, isiZulu, Afrikaans and English words.

### 3.2 Outcomes, outputs, output indicators, targets and actual achievement

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
			2021/22	2022/23	2023/24	2023/24	2023/24	
Empowered citizens and inclusive and cohesive communities	Language Policy Implementation surveys or questionnaires or awareness campaigns or follow-up projects completed	Number of activities that promote the implementation of the Western Cape Language Policy	2	2	1	3	+2	Additional projects were possible as a result of collaborative strategies with other organisations, which involved pooling of resources.
	Indigenous language promotion projects completed	Number of projects that promote indigenous languages	2	3	1	3	+2	Additional projects were possible as a result of collaborative strategies with other organisations, which involved pooling of resources.
	Formal engagements to implement the WC Language Policy	Number of formal engagements to implement the WC Language Policy	6	6	6	6	-	

#### Linking performance with budgets

The WCLC aligned its budget to its key performance areas as set out in its Annual Performance Plan for the financial year under review.

Programme/ activity/ objective	2023/24			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	321	309	*12	454	427	27
<b>Total expenditure</b>	<b>321</b>	<b>309</b>	<b>12</b>	<b>454</b>	<b>427</b>	<b>27</b>

\*The Entity collaborated with the Department of Cultural Affairs and Sport and other organisations on language projects which resulted in savings for the year under review

#### Strategy to overcome areas of under performance

All planned targets as reflected in the 2023/24 Annual Performance Plan were achieved.

## 4. REVENUE COLLECTION

Source of Income	2023/24			2022/23		
	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
Transfer Payment	303	303	-	439	439	0
Interest Income	18	42	*(24)	15	28	(13)
<b>Total</b>	<b>321</b>	<b>345</b>	<b>(24)</b>	<b>454</b>	<b>467</b>	<b>(13)</b>

\*The variance is due to the increase in the interest rate as well as the timing of expenditure for the year under review.

## 5. CAPITAL INVESTMENT

Not applicable

# PART C: GOVERNANCE

## 1. INTRODUCTION

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

## 2. PORTFOLIO COMMITTEES

The Standing Committee on Police Oversight, Community Safety, Cultural Affairs and Sport and the Standing Committee on Public Accounts (SCOPA) have an oversight responsibility over the work of the Committee. The following hearings took place in 2023/24:

Standing Committee on Police Oversight, Community Safety and Cultural Affairs and Sport	
Date of meeting	Matter under consideration
31 October 2023	Discussion on the 2022/23 Annual Reports of DCAS and its Entities
29 November 2023	Deliberation on Vote 13 of the Western Cape Adjustments Appropriation 2023
13 March 2024	Deliberation on Vote 13 of the Western Cape Appropriation 2024

Standing Committee on Public Accounts (SCOPA)	
Date of meeting	Matter under consideration
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.

### SCOPA Resolutions

No resolutions were published for the Western Cape Language Committee.

## 3. EXECUTIVE AUTHORITY

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

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

## 4. THE WESTERN CAPE LANGUAGE COMMITTEE

### 4.1 Introduction

The WCLC is established in terms of the Western Cape Provincial Languages Act, 1998.

### 4.2 The role of the Committee

The Western Cape Provincial Languages Act, 1998, provides that the WCLC must, amongst other things:

- monitor the use of Afrikaans, English and isiXhosa by the Western Cape Government;
- make recommendations to the Provincial Minister and the Provincial Parliament on proposed or existing legislation, practice and policy dealing directly or indirectly with language in the Western Cape;
- actively promote the principle of multilingualism;
- actively promote the development of previously marginalised indigenous languages;
- advise the Provincial Minister and the Western Cape Cultural Commission on language matters in the Province; and
- advise PanSALB on language matters in the Western Cape..

### 4.3 Committee charter

The Western Cape Language Committee does not have a formal charter but is guided by the Western Cape Provincial Languages Act.

## Composition of the Committee for the period 1 April 2023 to 31 March 2024

Name	Designation (in terms of the Public Entity 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
Riaan Shane Baartman	Member	1 February 2022	N/A	Trainer of trainers (various ETDP Learning Programmes); Skills Facilitator; ETDP Assessor; Moderator; and Learning Programme Development	Khoekhogwab	N/A	N/A	2
Gregory Allen Grootboom	Deputy Chairperson	1 February 2022	N/A	BA (Afrikaans and Psychology); HED; B Ed (Psych), M Ed (Psych); and PhD in Educational Psychology	Language education; Previous member of Parliamentary Committee on Arts and Culture	N/A	N/A	4
Zukile Jama	Member	1 February 2022	N/A	BA (History, English and isiXhosa); BA Honours (African Languages); and MA in African Languages (with specialisation in isiXhosa)	Language trainer; Translation and proofreading isiZulu, isiXhosa; and Kiswahili technical/legal documents	N/A	N/A	4
Genevieve Suzann Lentz	Chairperson (As at 10 February 2022)	1 February 2022	N/A	BA Language and Communication; BA Hons (English); Post Graduate Certificate in Education; B-Tech Public Relations; and MEd Education	Language education; Plan, organise and implement appropriate language instructional programme in a learning environment	N/A	N/A	5
Laurian Teslyne Lesch	Member	1 February 2022	N/A	BA Language and Culture; BA (Hons) African Languages; and Masters in African Languages	Language planning and policy; Second language acquisition; Editing and lexicography	N/A	N/A	6

Name	Designation (in terms of the Public Entity 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
Sisipho Makambi	Member	1 August 2022	N/A	Bachelor of Social Science; BA (Hons) African Languages	Advancement of marginalised languages			1
Micarilo Malan	Member	1 February 2022	N/A	Practical labour law course; Office administration diploma; Bachelor of Laws	Advancement of marginalised languages	N/A	N/A	3
Kwanda Regent Mkhize	Member	1 February 2022	N/A	Courses towards a Bachelor of Administration degree	Parliamentary monitor and gender equity unit	N/A	N/A	0
Stevlyn Diane Vermeulen	Member	1 February 2022	N/A	BA Language and Culture; and Postgraduate short course in editing methodology	Language development; and Editor	N/A	N/A	6
Esau Willemse	Member	1 February 2022	N/A	Dip. Theology; Honours Theology; Masters in Theology; Doctor of Philosophy	English and Afrikaans Author	N/A	N/A	5

### Remuneration of Committee 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 R475.00 per hour, the Deputy Chairperson's rate is R321.00 per hour and rate for members' is R272.00 per hour.

Name	Initial	Remuneration R`000	Other allowance R`000*	Total R`000
Baartman	R	1	1	2
Grootboom	G (Deputy Chairperson)	3	** 17	20
Jama	Z	4	1	5
Lentz	G (Chairperson)	8	1	9
Lesch	L	6	2	8
Makambi	S	2	0	2
Vermeulen	S	6	2	8
Willemse	E	3	1	4
<b>Total</b>		<b>33</b>	<b>25</b>	<b>58</b>

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

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

## 5. RISK MANAGEMENT

The Western Cape Language Committee participates in the Enterprise Risk Management and Ethics Committee (ERMECO) of the Department of Cultural Affairs and Sport to assist the AA 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 AA. This ERM strategy is informed by the Provincial Enterprise Risk Management Policy and Strategy (PERMPS), specifically as it relates to 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 Accounting Officer (AO) and selected members of the Department of Cultural Affairs and Sport management team and is chaired by the AO. 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
Guy Redman	Accounting Officer (Chairperson)	3
Brenda Rutgers	Director: Financial Management (CFO)	4
Carol van Wyk	Chief Director: Cultural Affairs	4
Lyndon Bouah	Chief Director: Sport and Recreation	4
Shaun Julie	Director: Strategic and Operational Management Support	4
Michael Janse van Rensburg	Director: Museums, Heritage and Geographical Names Services	3
Themba Mchunu	Director: Arts, Culture and Language Services	1
Cecilia Sani	Director: Library Service	4
Nomaza Dingayo	Director: Provincial Archive Service	4
Thabo Tutu	Director: Sport Promotion	3
Danielle Manuel	Director: Sport Development	3
David Esau	Deputy Director: Internal Control (Risk Champion)	3
Devero Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	3

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

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

Name	Position	Attended
Liezl Africa	ERMECO Secretariat	4
Neil Payne	Acting Director: Enterprise Content Management	1
Gadija Abdullatief	Acting Director: Arts, Culture and Language Services	2
Colette Scheermeyer	Acting Director: Museums, Heritage, and Geographic Names Services	1
Nicolette Pietersen	Acting Director: Sport Promotion	1
Aaqelah Haq	Director: Enterprise Risk Management, DoTP	4
Christell Cochrane	Chief Risk Advisor, DoTP	4
Khile Abelse	Enterprise Risk Management, DoTP	4
Vedra Simpson-Murray	Director: Internal Audit, DoTP	3
Paul De Villiers	Deputy Director: Internal Audit, DoTP	4
Michelle Natesan	Deputy Director: Provincial Forensic Services, DoTP	4
Anthea Snyder	Deputy Director: Provincial Forensic Services, DoTP	3
Jacqueline Boulle	Head Youth and After-School Programme	4

### ERMECO key activities

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

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

### Key risks considered and addressed during the year

The risk “**The WC Language Policy is not fully implemented by certain Provincial departments**” was identified because the Committee does not have control over the execution of the language policy in other Western Cape Government Departments. The Department of Cultural Affairs and Sport embarked on a biennial project to compare WCG departmental reports and adherence to the Language Policy.

The Committee is currently experiencing inadequate physical and financial resources to deliver on the WCLC mandate because of austerity measures and will therefore collaborate with entities sharing similar mandates to mitigate the risk, e.g. PanSALB, which will allow for the sharing of expertise and not duplication of projects amongst entities.

### Management of risks

Risk assessments are conducted to determine the effectiveness of the Department’s risk management strategy and to identify new and emerging risks because of changes in the internal and/or external environment. Each risk was deliberated and debated during the year and presented at the quarterly ERMECO meetings. Senior managers were required to provide feedback on progress with implementation of action plans to reduce the likelihood of risks materialising and/or the impact should they materialise. ERMECO also referred risks back to the Entity that should be analysed more extensively and recommended additional mitigations or actions to manage risks. Management takes ownership of risks and often discusses risk matters at various platforms as part of its culture in an effort to constrain risks in a collaborative and innovative way.

The ERM Policy and Strategy are circulated to all officials on an annual basis for all levels of staff to stay abreast of enhancements that have been effected and as a means of embedding risk management. Bespoke and generic risk awareness sessions were also conducted to share benchmarking elements to aid risk management maturity. Activities detailed in the implementation plan are perpetually monitored and periodically reported on, in the same way that Annual Performance Plan 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

There has been significant progress with the management of risks during the 2023/24 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the Public Entity which has contributed to favourable Public Entity performance.

The improvement can be attributed to continued risk awareness and training programmes provided to officials in the Public Entity. The increased risk maturity within the Public Entity has led to improved risk response strategies for risks identified.

## 6. INTERNAL CONTROL UNIT

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to ensure that control activities in place are effective, efficient, and transparent and that they are improved when required.

To achieve this, quarterly financial management improvement plan and key control meetings are held with the Auditor-General, programme managers of the Public Entity and the Minister. This is an ongoing process to ensure that the Committee maintains its clean audit outcomes.

An Internal Control Strategy and Plan, that is also applicable to the Public Entity, has been devised, that outlines a high-level plan on the implementation of internal control within its core function.

## 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 Entity's objectives;
- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process;
- Assist the Accounting Authority in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement.

Internal Audit work completed during the year under review for the 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);
- Entity Accounting and reporting;
- Entity Accounting Policies;
- AGSA management and audit report;
- Entity In year Monitoring;

- Entity Risk Management;
- Internal Control;
- Pre-determined objectives;
- Ethics, Fraud and Corruption

The table below discloses relevant information on the Audit Committee members:

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

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 six to three and resulted in the Wellbeing Cluster Audit Committee providing oversight to the Entity 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. 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.

## 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 Committee Members, all members sign a declaration of interest form and this is a standing agenda item at all Committee meetings, where members have to declare any conflict. 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

DCAS provides the Western Cape Language Committee with office space.

## 13. COMPANY/BOARD SECRETARY (IF APPLICABLE)

Not applicable

## 14. SOCIAL RESPONSIBILITY

Not applicable

## 15. AUDIT COMMITTEE REPORT

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

## Report of the Auditor-General South Africa

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 and Industry.

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



## PART D: HUMAN RESOURCE MANAGEMENT

### 1. HUMAN RESOURCE OVERSIGHT STATISTICS

#### 1. INTRODUCTION

Staff are employed by the Department of Cultural Affairs and Sport.

#### 2. HUMAN RESOURCE OVERSIGHT STATISTICS

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

## PART E: PFMA COMPLIANCE REPORT

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

#### 1.1. Irregular expenditure

##### a) Reconciliation of irregular expenditure

Description	2023/2024	2022/2023
	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	-	-
Less: Irregular expenditure not recoverable and written off	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>

##### Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

##### c) Details of irregular expenditure condoned

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure condoned	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

## e) Details of irregular expenditure recoverable

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure recoverable	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure written off	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

### Additional disclosure relating to Inter-Institutional Arrangements

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

Description
<b>Total:</b>

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)

Description	2023/2024	2022/2023
	R'000	R'000
<b>Total</b>	<b>0</b>	<b>0</b>

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

Disciplinary steps taken
None

## 1.2. Fruitless and wasteful expenditure

### a) Reconciliation of fruitless and wasteful expenditure

Description	2023/2024	2022/2023
	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	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>

### Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Disciplinary steps taken
None

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

## a) Details of material losses through criminal conduct

Description	2023/2024	2022/2023
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recoverable	-	-
Less: Not recoverable and written off	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

## b) Details of other material losses

Nature of other material losses	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

## c) Other material losses recoverable

Nature of losses	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Nature of losses	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	17	245
Invoices paid <b>within</b> 30 days or agreed period	17	245
Invoices paid <b>after</b> 30 days or agreed period	0	0
Invoices older than 30 days or agreed period ( <i>unpaid and without dispute</i> )	0	0
Invoices older than 30 days or agreed period ( <i>unpaid and in dispute</i> )	0	0

## 3. SUPPLY CHAIN MANAGEMENT

### 3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract
				R'000
Procurement of SASL Playing Cards	*National Institute for the Deaf	Limited Bid	POA40803	R71
Caseware License Renewal	**Adapt IT	Limited Bid	POA40775	R28
<b>Total</b>				<b>R99</b>

\* The supplier is the sole provider for the printing of the Sign Language playing cards.

\*\*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 expansion

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
N/A	N/A	N/A	N/A	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>

### Report of the auditor-general to Western Cape Provincial Parliament on Western Cape Language Committee

#### Report on the financial statements

1. I have reviewed the financial statements of the Western Cape Language Committee set out on pages 41 to 58 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 Language Committee 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 language committee 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 activities that promote the implementation of the Western Cape Language Policy
  - Number of projects that promote indigenous languages
  - Number of formal engagements to implement WC Language Policy
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.

*Auditor-General*  
Cape Town

31 July 2024



AUDITOR-GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

### Annexure to the auditor's report

#### Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 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 3.1 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 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 Paragraph 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 R'000	2023 R'000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	482	446
<b>Total Assets</b>		<b>482</b>	<b>446</b>
<b>Net Assets</b>			
Accumulated surplus		482	446
<b>Total Net Assets</b>		<b>482</b>	<b>446</b>

## Statement of Financial Performance

Figures in Rand Thousand	Note(s)	2024 R'000	2023 R'000
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Interest income	4	42	28
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Other income from non-exchange transactions	5	705	674
Transfers and subsidies received	6	303	439
<b>Total revenue from non-exchange transactions</b>		<b>1 008</b>	<b>1 113</b>
<b>Total revenue</b>		<b>1 050</b>	<b>1 141</b>
<b>Expenditure</b>			
Audit Fees	7	(63)	(49)
General Expenses	8	(213)	(352)
Members' fees	9	(33)	(35)
Services in-kind	10	(705)	(674)
<b>Total expenditure</b>		<b>(1 014)</b>	<b>(1 110)</b>
<b>Surplus for the year</b>		<b>36</b>	<b>31</b>

## Statement of Changes in Net Assets

Figures in Rand Thousand	Accumulated surplus R '000	Total net assets R '000
<b>Balance at April 1, 2022</b>	<b>415</b>	<b>415</b>
Changes in net assets Surplus	31	31
Total changes	31	31
<b>Balance at April 1, 2023</b>	<b>446</b>	<b>446</b>
Changes in net assets Surplus for the year	36	36
Total changes	36	36
<b>Balance at 31 March 2024</b>	<b>482</b>	<b>482</b>

## Cash Flow Statement

	Note(s)	2024 R'000	2023 R'000
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Cash receipts		303	439
Interest income		42	28
		345	467
<b>Payments</b>			
Cash paid		(309)	(445)
<b>Net cash flows from operating activities</b>	<b>11</b>	<b>36</b>	<b>22</b>
<b>Net increase in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year		446	424
<b>Cash and cash equivalents at the end of the year</b>	<b>3</b>	<b>482</b>	<b>446</b>



## Statement of Comparison of Budget and Actual Amounts

### Budget on Cash Basis

Figures in Rand Thousand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
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### Statement of Financial Performance

#### Revenue

##### Non-tax revenue

Entity revenue other than sales	18	-	18	42	(24)	15.1
Transfers and Subsidies received	303	-	303	303	-	
<b>Total revenue</b>	<b>321</b>	<b>-</b>	<b>321</b>	<b>345</b>	<b>(24)</b>	

#### Expenditure

Goods and services	321	-	321	(309)	12	
<b>Total expenditure</b>	<b>321</b>	<b>-</b>	<b>321</b>	<b>(309)</b>	<b>12</b>	

<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>36</b>	
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<b>Actual amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>36</b>	
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#### Reconciliation (Operating)

##### Basis difference (Operating)

Other non-tax revenue (Services in-kind)	705
Goods and services (Services in-kind)	(705)

##### Timing difference (Operating)

##### Entity difference (Operating)

<b>Actual amount in the Statement of Financial Performance</b>	<b>36</b>
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## Accounting Policies

### 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 Financial Instruments and Services in-kind policies were revised to make it more 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.

##### Receivables

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





## Accounting Policies

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

The impairment for trade 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 Financial instruments

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

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

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

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

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

#### Classification

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

Class	Category
Cash and cash equivalents	Financial asset measured at amortised cost

#### 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.

## Accounting Policies

### 1.5 Financial instruments (continued)

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.

#### 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).

## Accounting Policies

### 1.6 Statutory receivables

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

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

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

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

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

### 1.7 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.

### 1.8 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.

## Accounting Policies

### 1.8 Revenue from non-exchange transactions (continued)

#### Measurement

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

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

#### Conditional grants and receipts

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

Interest earned on investments is treated in accordance with grant conditions. If it is payable to the grantor it is recorded as part of the liability and if not, it is recognised as interest earned in the statement of financial performance.

Grants that compensate the entity for expenses incurred are recognised in surplus or deficit on a systematic basis in the same periods in which the expenses are recognised.

#### Gifts and donations, including goods in-kind

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

#### Services in-kind

The entity 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.

## Accounting Policies

### 1.9 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.

### 1.10 Comparative figures

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

### 1.11 Expenditure

#### Financial transactions in assets and liabilities

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

#### Fruitless and wasteful expenditure

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

#### Irregular expenditure

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

#### Transfers and subsidies

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

### 1.12 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.

## Accounting Policies

### 1.13 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 Statement.

### 1.14 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

### 1.15 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.

### 1.16 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

### 2. Standards and interpretations

#### 2.1 Standards and interpretations issued, but not yet effective

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

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





## Notes to the Annual Financial Statements

Figures in Rand Thousand	2024 R'000	2023 R'000
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### 3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	482	446
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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, highly liquid investments that are held with registered banking institutions with maturities of three months or less and that are subject to insignificant interest rate risk, the carrying amount of these assets approximates to their fair value.

### 4. Interest income

Interest received	42	28
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Interest received increased year-on-year mainly due to the increase in the interest rate.

### 5. Other income from non-exchange transactions

Donation: Service in-kind	705	674
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For the detail on the Donation: Services in-kind, refer to the narrative in note 10.

### 6. Transfers and subsidies received

Departmental transfer received	303	439
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The 2022/23 transfer payment includes an additional transfer payment of R149 000 received from the Department of Cultural Affairs and Sport to contribute to the printing of Nama Booklets.

### 7. Audit fees

External audit	63	49
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Audit fees increased year-on-year due to the increase in the audit fee tariff.

### 8. General expenses

Catering <sup>1</sup>	14	9
Consulting and outsourced services <sup>2</sup>	9	5
Printing and publication <sup>3</sup>	117	279
Software expenses	28	25
Travel and subsistence <sup>4</sup>	45	34
	<b>213</b>	<b>352</b>

<sup>1</sup> More in-person meetings were held for which catering was provided.

<sup>2</sup> The translation of the Annual Performance Plan were outsourced which was previously done in-house.

<sup>3</sup> Previous year's expenditure includes the cost for the printing of Nama Booklets.

<sup>4</sup> More in-person meetings were held during the year under review.

## Notes to the Annual Financial Statements

Figures in Rand Thousand	2024 R'000	2023 R'000
<b>9. Members' fees</b>		
Baartman, R	1	2
Grootboom, G	3	4
Jama, Z	4	3
Lentz, G	8	6
Lesch, L	6	5
Makambi, S	2	1
Malan, M	-	2
Mkhize, K	-	2
Reyneke, V	-	1
Vermeulen, S	6	6
Willemse, E	3	3
	<b>33</b>	<b>35</b>
<b>10. Services in-kind</b>		
Employee cost: Services in-kind	705	674

Officials employed by the Department of Cultural Affairs and Sport (DCAS) fulfil the executive and administrative functions associated with the Western Cape Language Committee (WCLC). The Financial Management Unit responsible for supporting the Chief Financial Officer with the Financial Management functions of WCLC are the only officials dedicated to WCLC. The services in-kind provided by these officials are significant to the operations and service delivery objectives of WCLC thus their remuneration is recognised in the Statement of Financial Performance of WCLC 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 perform dual roles because they provide services to both the DCAS and WCLC. The time spent on WCLC by these officials are 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 WCLC as required by GRAP 23 because the services in-kind provided to WCLC do not satisfy the criteria for recognition.

The year-on-year increase is mainly due to the cost-of-living adjustment for the reporting period

### 11. Cash generated from operations

Surplus	36	31
<b>Non-cash movements:</b>		
Revenue: Services in-kind	705	674
Expenditure: Services in-kind	(705)	(674)
<b>Changes in working capital:</b>		
Payables from exchange transactions	36	22

## Notes to the Annual Financial Statements



Figures in Rand Thousand	2024 R'000	2023 R'000
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### 12. Related parties

#### Relationships

Primary funder	Department of Cultural Affairs and Sport (DCAS)
Strategic partner	Heritage Western Cape
Strategic partner	Western Cape Cultural Commission

DCAS provides accommodation to WCLC to execute its administrative and financial operations.

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

The members of WCLC and the entity as disclosed in note 9 are related parties in terms of GRAP 20.

The WCLC is recognised by Pan South African Language Board (PanSALB) as a provincial language committee for the Western Cape. It collaborates and provides PanSALB with advice on language matters in the province and is therefore a related party 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 parties

Department of Cultural Affairs and Sport	303	439
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##### Services in-kind received from related party

Department of Cultural Affairs and Sport	705	674
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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.

### 13. 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 rate on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R4 822 higher/lower.

#### Credit risk

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

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

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

## Notes to the Annual Financial Statements

<b>Figures in Rand Thousand</b>	<b>2024</b>	<b>2023</b>
	R'000	R'000

### 13. Risk management (continued)

#### 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, bank balances which exposes the entity to fair value interest rate risk and cash flow interest rate risk which 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.

#### 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	482	-	-	-	-
Cash in current banking institutions	-	-	-	-	-
Net amount	482	-	-	-	-
Past due but not provided for	-	-	-	-	-

### 14. Events after the reporting date

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

### 15. Budget variances

#### Material variances between budget and actual amounts

#### 15.1 Entity revenue other than sales

The variance is due to the increase in the interest rate as well as the timing of expenditure for the year under review

### 16. B-BBEE Performance

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

## Notes to the Annual Financial Statements

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