Western Cape Government

Cultural Affairs and Sport

ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape

Annual Report 2020/2021

The images contained on the cover of Heritage Western Cape's Annual Report 2020/2021:

1. Genadendal Moravian Mission Station Slave Bell (34°02'S 19°33'E)

2. The Old Langa Pass Office, Cape Town Metropolitan (33°56'38.9"S 18°31'33.6"E)

3. The Old Langa Pass Office, Cape Town Metropolitan (33°56'38.9"S 18°31'33.6"E)

4. Chapman's Peak, Cape Town Metropolitan (34.0883° S, 18.3594° E)

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PART A: GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

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

2. LIST OF ABBREVIATIONS/ACRONYMS

AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
APM	Archaeology, Palaeontology and Meteorites Committee
BAR	Basic Assessment Report
BELCOM	Built Environment and Landscapes Committee
BID	Basic Information Document
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CMF	Conservation Management Framework
CMP	Conservation Management Plan
CoCT	City of Cape Town
DCAS	Department of Cultural Affairs and Sport
DERM	Directorate Enterprise Risk Management, Department of the Premier
EE	Employment Equity
EIA	Environmental Impact Assessment
EIR	Environmental Impact Report
EPWP	Expanded Public Works Programme
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
EXCO	Executive Committee
FCPD	Fixed Capital Property Development
GRAP	Generally Recognised Accounting Practice
HIA	Heritage Impact Assessment
HWC	Heritage Western Cape
HOMS	Heritage Officers Meeting
IACOM	Impact Assessment Committee
IGIC	Inventories, Grading and Interpretations Committee
MEC	Member of the (Provincial) Executive Council
MTEF	Medium-Term Expenditure Framework
NBRBSA	National Building Regulations and Building Standards Act
NEMA	National Environmental Management Act

NHRA	National Heritage Resources Act
NID	Notification of Intent to Develop
NPA	National Prosecuting Authority
PAIA	Promotion of Access to Information Act
PDIA	Problem Driven Iterative Adaptation
SAHRA	South African Heritage Resources Agency
SAHRIS	South African Heritage Resources Information System

3. FOREWORD BY THE CHAIRPERSON

It is my privilege to table the Annual Report of Heritage Western Cape for the financial year ending on 31 March 2021. Our Council was appointed by the Provincial Minister of Cultural Affairs and Sport the Honourable Minister; Ms Anroux Marais about 1 (one) year eight (8) months ago for a period of three years starting from 1 November 2019 to 31 October 2022. The Council was inaugurated by Premier Alan Winde and Honourable Minister Marais on 23 October 2019.

The Council made some minor changes since its first appointment to its sub-committees when it was appointed for the first time due to resignations. These changes were made to mitigate adverse and negative effects to the running of the sub-committees. The bulk of the work of Heritage Western Cape is delegated to these committees although the final decisions are made and reached by the entire Council. Our Council is very grateful to the heritage professionals who continuously volunteer their services to serve on these committees. The process of managing heritage resources in a fast-growing province like the Western Cape is very complex and requires diligence and special skills. This is evident in the number of cases before the Tribunals and courts that are increasingly being determined in favour of Heritage Western Cape.

These gains would not have been possible without the dedication of the staff of the Department of Cultural Affairs and Sport who despite all the negative impact caused by the Covid-19 pandemic managed to deliver a sterling service. Council is of the view that more staff is needed in order to execute its mandate optimally. Of concern is also the salaries paid to professional staff members. There is a high staff turnover due to the salaries of professional staff members being less competitive in the market. This is something that deserves attention to continue to deliver a high-quality service to the people of our beloved province. This is more crucial since most applications are now processed in-house.

During the period under review, Council has also continuously reviewed its delegations based on the legal opinion that confirms that the Council of Heritage Western Cape is the Accounting-Authority. Our Council benefitted immensely from guidance provided by the Chief Financial Officer (CFO) and now has a better financial understanding of its fiduciary duties. Some changes were made to the Accounting Authority delegations to enable Council to fulfil this noble role. There were also minor changes to the committee delegations. The Inventories, Grading and Interpretations Committee was given a wider mandate to also approve applications for the registration of conservation bodies.

Heritage Western Cape is very humbled that during this period under review the following sites were declared as Provincial Heritage sites. The first to be declared was on Erf 661 Old Langa Pass Office. The Minister unveiled an official plaque on 26 February 2021. She said the site has "high historical significance" for its role with the dompas system. The second site which was also declared as a provincial Heritage site was Freedom Square in Bonteheuwel a township a stone's throw away from Langa township. This was a meeting place where anti-apartheid freedom fighters often gathered to strategise and organise.

The Council of Heritage Western Cape is also concerned about the slow progress made by municipalities in applying for competence to undertake their functions in terms of the National Heritage Resource Act, No.25 of 1999 (NHRA). Unfortunately, the Council did not undertake roadshows as planned due to the current pandemic as previously resolved to all the districts of the province to make municipalities aware of their responsibilities and to encourage them to apply for competence. I would like to emphasise that these plans have been disrupted by Covid-19. This is something that Council hopes to undertake as soon as it is safe, practical and possible.

I would like to thank the past Chairperson of Council, Mr Bongani Mgijima and the current council for their sterling participation in the smooth running of the Council. We understand the enormous responsibility placed on our shoulders and we are humbled by this privilege bestowed upon us to serve the people of our beloved province. Words of appreciation also go to both the former Chief Executive Officer, Dr Mxolisi Dlamuka and former Acting Chief Executive Officer of Heritage Western Cape and their staff for doing all the heavy lifting making our work as Council very easy. We would also like to extend our thanks to CFO, Ms Brenda Rutgers, and her division for helping us to manage our finances in an efficient and economic manner. We are very grateful to Chief Director Mr Guy Redman and Head of Department Mr Brent Walters, and Honourable Provincial Minister Ms Anroux Marais, for supporting the work of Heritage Western Cape. Without their support the gains reflected in this Annual Report would not have been achieved. Finally, a word of gratitude to fellow Council and committee members of Heritage Western Cape for their dedication and commitment to create possible and plausible futures for all our pasts.

M Mdludlu

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Chairperson of Council

Advocate Mandla Mdludlu

Date: 31 August 2021

4. CHIEF EXECUTIVE OFFICER'S OVERVIEW

Introduction

Reflecting on the past year, there is no doubt the country and province has faced tremendous challenges in the wake of the impact of the Covid-19 pandemic. The lockdown as a result of the pandemic, effected on 27 March 2020, forced us to think differently on how services could still be delivered to the people of the Western Cape. This has brought into sharp focus the values of Heritage Western Cape and becoming resourceful and adaptive in the context of a crises. HWC's values of caring, competence, accountability, integrity, innovation, responsiveness, inclusivity and respect, remains the core of the spirit in which HWC aims to operate in delivering on its mandate. This formed the basis on which HWC made the decision at the start of the lockdown to ensure it remained operational during the lockdown, and moved its permit application processes from a largely paper-based counter application system, to a fully online digital system within a week of the lockdown in April 2020. HWC plays an important role in the application processes with local authorities, and in respect of developments with departments such as the Department of Environmental and Development Planning (DEADP) and Department of Mineral Resources (DMR). The continued response to applications has ensured continued business which is vital to contributing to the growth of the economy.

Heritage Western Cape continues to participate in the work of the Premier's Fixed Capital and Property Development (FCPD) team. In the earlier first pilot phase in 2019, the FCPD sought to identify key areas that hinder economic growth in the Cape Metro and in its second and third phases over the 2020/2021period has focused on refining the problem to 'job losses and declining economic activity in the construction and property development industry in the City of Cape Town'. The team has implemented the Problem Driven Iterative Adaptation (PDIA) methodology to approach its work in examining the identified problem entry points to solving the problem and possible solutions and actions.

HWC and the Department of Economic Development and Tourism (DEDAT) initiated a project to investigate hinderances to effective implementation of the National Heritage Resources Act, and how best to effectively implement the heritage resources management mandate. This research is particularly important to ensure that heritage resources management is undertaken in a manner that supports appropriate development and sustainable management of significant resources in the province.

Processing of applications and delegations

The bulk of the work undertaken by HWC is the processing of heritage applications, which are predominantly of grade III (local) heritage significance. In terms of the NHRA, such resources should be managed by the relevant local authority. In order for a local authority to do so however, it must first be found competent to perform the functions in terms of the NHRA, and once competence is confirmed by the Council of HWC, a process of delegating functions in terms of the NHRA is undertaken. HWC is in discussion with the City of Cape Town to take on certain functions of the NHRA, for example s34 applications (structures older than 60 years). Such delegation would be a positive step to streamlining development applications where a local authority requires a decision from HWC on a s34 applications before it can finalise its decision in a development application in terms of the National Building Regulations and Building Standards Act (NBRBSA).

Protection and promotion of heritage resources

A key priority for HWC continues to be the identification, management and promotion of heritage resources which reflects the diversity of the province. The resources deemed to be of high provincial significance during the year under review includes: Langa Pass Office, Langa; Gugulethu 7 Memorial, Gugulethu; Freedom Square, Bonteheuwel; Princess Vlei, Retreat and Blaauwberg Nature Reserve, Blaauwberg and Melkbosstrand.

Spending Trends

	2020/2021			2019/2020		
Programme/activity/objective	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	1 990	2 380	(390)	3 561	4 119	(558)
Total	**1 990**	**2 380**	**(390) ***	**3 561**	**4 119**	**(558)**

*The over expenditure mainly relates to GRAP 23: Service in Kind adjustment made for the salaries of R 485 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of HWC, note 14.

Appreciation

Reflecting on the year of change HWC has seen a transition with the departure of its CEO, Dr Mxolisi Dlamuka, to whom sincere appreciation is expressed for his leadership and guidance in the work of the entity. The Council of HWC had a changeover in chairperson with Adv. Mandla Mdludlu assuming the chairpersonship as of January 2021, while Mr Bongani Mgjima remains on as a Council member, which is a great strength to the work of the Council.

In conclusion I would like to thank the Minister of Cultural Affairs and Sport for her steadfast leadership and support of the entity. I further extend my appreciation to the Audit Committee and other oversight bodies who conducted a critical oversight and appraisal of

HWC's performance throughout the year. The Head of Department and DCAS senior management team continue to provide oversight to the entity, such contribution is appreciated.

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Chief Executive Officer (Acting)
Ms Colette Scheermeyer
Date: 31 August 2021

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

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

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

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

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

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

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

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

The external auditors are engaged to express an independent 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 2021.

Yours faithfully

Chief Executive Officer (Acting)	Chairperson of Council
Ms Colette Scheermeyer	Adv. Mandla Mdludlu
Date: 31 August 2021	Date: 31 August 2021

6. STRATEGIC OVERVIEW

6.1. Vision

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

6.2 Mission

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

6.3 Values

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

7. LEGISLATIVE AND OTHER MANDATES

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

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

7.1 Constitutional Mandates

Section	Direct Responsibility of Heritage Western Cape
Constitution of the Republic of South Africa, 1996	
Section 24(b)(ii): Environment	Heritage Western Cape must, by legislative and other measures, regulate and monitor the promotion of conservation of the heritage environment in the Western Cape. This may not be exercised in a manner inconsistent with any provision of the Bill of Rights. Annual reports on this mandate must be submitted to the Western Cape Provincial Parliament.
Section 31: Cultural, religious and linguistic communities	Heritage Western Cape must ensure that its programmes and projects take into account the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and intergovernmental relations	Heritage Western Cape cooperates with all spheres of government. In terms of its mandates, HWC works in close cooperation with the Department of Cultural Affairs and Sport, the South African Heritage Resources Agency (SAHRA) and municipalities in the Western Cape.
Schedule 4A: Functional Areas of Concurrent National and Provincial Legislative Competence	Heritage Western Cape works closely with the South African Heritage Resources Agency regarding heritage matters especially National Heritage Sites that are located within the Western Cape.
Section 195: Basic values and principles governing public administration	Heritage Western Cape officials must adhere to the provisions of section 195, which provides a description of the democratic values and principles governing public administration. Section 195(1)(*b*) requires the promotion of the efficient, economic and effective use of resources. This implies that programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.

Constitution of the Western Cape, 1997	
Section 81	Heritage Western Cape must implement policies to actively promote and maintain the welfare of the people of the Western Cape, specifically with regard to the protection and conservation of the natural historical, cultural historical, archaeological and architectural heritage of the Western Cape for the benefit of present and future generations. Heritage Western Cape must implement specific policies in this regard.

7.2 Legislative mandates

National Legislation	Reference	Description
Public Finance Management Act, 1999	Act 1 of 1999	The Public Finance Management Act (PFMA): • regulates financial management in national and provincial governments, listed or unlisted public entities, constitutional institutions and provincial legislatures. • ensures that all revenue, expenditure, assets and liabilities of these institutions are managed efficiently and effectively; and defines the responsibilities of persons entrusted with financial management in these bodies.
Promotion of Access to Information Act, 2000	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state and private bodies. Among other things, HWC and every other public and private body must: • compile a manual that explains to members of the public how to lodge an application for access to information that the body holds; and

National Legislation	Reference	Description
		• appoint an information officer to consider requests for access to information held by the body.
Promotion of Administrative Justice Act, 2000	Act 3 of 2000	This Act: • sets out the rules and guidelines that administrators must follow when making decisions; • requires administrators to inform people about their right to review or appeal and their right to request reasons; • requires administrators to give reasons for their decisions; and • gives members of the public the right to challenge the decisions of administrators in court.
Protection of Personal Information Act, 2013	Act 4 of 2013	This Act places a responsibility on institutions to ensure the following: • To promote the protection of personal information processed by public and private bodies; and • To introduce certain conditions so as to establish minimum requirements for the processing of personal information. As HWC collects personal information in the processing of applications, the POPI Act needs to be complied with.
National Heritage Resources Act, 1999	Act 25 of 1999	Heritage Western Cape derives its mandate from this legislation. Furthermore, the Act empowers HWC to perform the following: • To identify, record and assess relevant heritage resources within Western Cape; • To protect and manage heritage resources within the Western Cape; and

National Legislation	Reference	Description
		• To establish policies, objectives and strategic plans for heritage resources management.
World Heritage Convention Act, 1999	Act 49 of 1999	Heritage Western Cape, in compliance with this Act, ensures that sites that are nominated for World Heritage Site status must be formally protected and where necessary provide support with ongoing conservation and periodic reporting.
Western Cape Heritage Resource Management Regulations	PN 336 of 25 October 2002, PN 298 of 29 August 2003, PN 212 of November 2004, PN 106 of 31 March 2005. PN 7497/2015 of September 2015.	Regulations provide for the practical implementation of heritage management in the Western Cape.

7.3 Case law

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

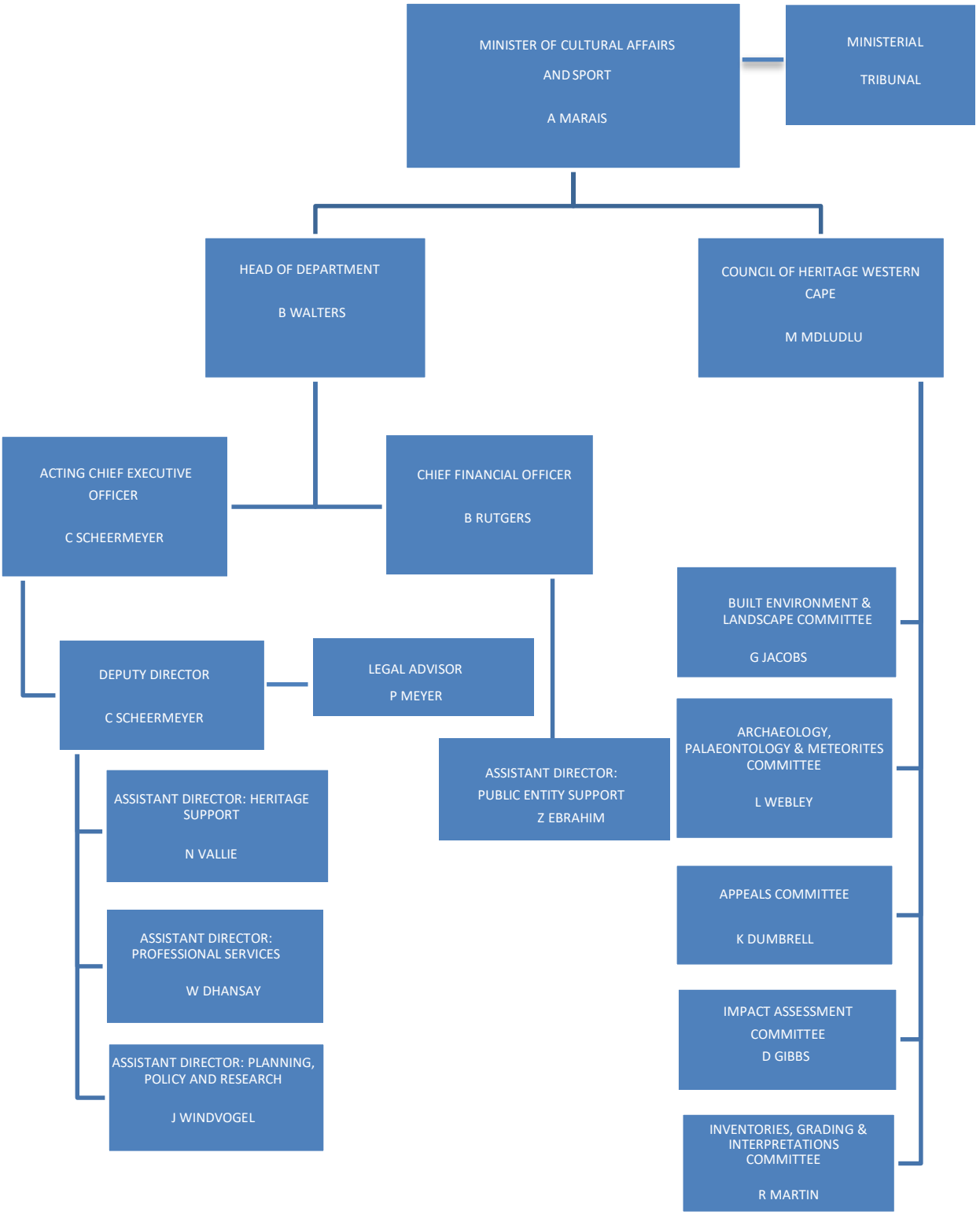
Court Case	Reference	Description
Qualidental Laboratories v Heritage Western Cape	Supreme Court of Appeal, case no. 647/2006	This judgment confirmed the powers conferred on the MEC and Heritage Western Cape to impose conditions on a development in terms of section 48 of the National Heritage Resources Act, 1999.
South African Heritage Resources Agency v the Arniston Hotel Property (Pty) Ltd and One Other	Western Cape High Court, case no. 5446/2006	The judgment deals with the matter of work approved under the National Building Regulations prior to the institution of a formal protection in terms of the NHRA and issues of validity of a notice of provisional protection.
Willows Properties (Pty) Ltd v Minister of Cultural Affairs and Sport	Western Cape High Court, case no. 13521/2008	The applicant filed an urgent application in the High Court to compel the MEC to make a decision or, alternatively, to issue the Record of Decision in respect of an appeal lodged with the MEC in terms of section 49 of the National Heritage Resources Act, 1999, read with regulation 12(7) of PN 336 of 2003. The impact of the judgment on DCAS is that it must ensure that tribunals issue Records of Decision in good time. Corrective measures have been implemented.
Waenhuiskrans Arniston Ratepayers Association and Another v Verreweide Eiendomsontwikkeling (Edms) Bpk and Others	Western Cape High Court, case no. 1926/2008	The Court considered whether the South African Heritage Resources Agency or Heritage Western Cape have jurisdiction in respect of sites that have been graded by SAHRA as Grade 1 sites in terms of sections 35 and 36 of the National Heritage Resources Act, 1999. The Court found that, in such cases, SAHRA has jurisdiction. The implication of this judgment for HWC is that the Department must provide legal assistance to Heritage Western Cape to interpret the legislation, and it must ensure that HWC acts within its legal mandate.

Court Case	Reference	Description
Peter Gees v the Provincial Minister of Cultural Affairs and Sport, Western Cape, the Chairperson, Independent Appeal Tribunal, Heritage Western Cape, the City of Cape Town, City Bowl Ratepayers; & Residents' Association	Western Cape High Court, case no: 6205/2015	The Court has confirmed that, despite the facts in this case are different than in the Qualidental case, the imposition of conditions are within the parameters of the National Heritage Resources Act, 1999 and are consistent with the overall scheme of the Act. Conditions can be imposed in a permit for demolition of an existing structure older than 60 years in terms of section 34(1) of the Act provided that they are imposed for a clear heritage purpose.
Piketberg Local Heritage Committee and Another v Liebco Vleishandelaars Edms Bpk and others (Heritage Western Cape 2nd Respondent)	Western Cape High Court, case no. 1103/ 2016	Application for review of a decision of HWC's Built Environment and Landscape Committee (BELCom). Permission was granted by BELCom to demolish a building on Erf 207 Piketberg. The Piketberg Heritage Committee applied to the High Court to review the decision as the provisions of PAJA were not complied with. The Court considered HWC's present policy of requiring consultation only with registered conservation bodies and held that, as the decisions taken had the potential to affect members of the general public, broader public consultation was required. This will mean that applicants will be required to advertise proposals for comment from the general public.

Court Case	Reference	Description
Bryer NO and others v HWC	Western Cape High Court, case no. 16392/2017	Application for review of a decision of HWC to impose a stop works order and a declaratory as to whether an application in terms of section 38 of the NHRA was necessary. This hinged on the definition of the trigger factor in S38(1) of a "site greater than 5000m2". Heritage Western Cape had consistently used the erf size as the trigger. The applicant argued that "site" did not mean "erf", and that in this specific case, the erf, although larger than 5000m2, it was notionally divisible into two separate sites. The court agreed with this argument. It is important to note that the court did not hold that the site was equivalent to the development footprint. The erf size may still be indicative of the site size, but a more nuanced approach is necessary.
Bo-Kaap Civic and Ratepayers Association v City of Cape Town	Western Cape High Court, case no, 7031/2017	Heritage Western Cape joined as an applicant in this application to review the decision of the City of Cape Town to permit the construction of a multi-storey development on this site, which is partially in an HPOZ, and borders on the historic Bo-Kaap. Heritage Western Cape argued that the proximity of the development to two provincial heritage sites meant that it would "alter" the provincial heritage sites and that a permit in terms of S27 of the NHRA should be obtained. The court did not accept this argument. It also declined to review the decision of the City of Cape Town.

Court Case	Reference	Description
Midnight Storm Investments 170 (Pty) Ltd v Minister of Finance and others	North Gauteng High Court Case no 46055/2015	The plaintiff in this case sought compensation from the State and HWC arising from the declaration of an area of their land as a PHS (The Baboon Point PHS at Elandsbaai). The plaintiffs claimed that the declaration had effectively sterilised their rights to develop the land and that it amounted to either a constructive expropriation or an unlawful taking of their ownership rights as protected by s25 of the Constitution. Alternatively, they asked for a ruling that the NHRA was unconstitutional because it authorised the taking of ownership rights without compensation. The Court found that the declaration was lawful and that it did not amount to constructive expropriation. The Court also found that the protection of property rights in terms of s25 of the Constitution is not absolute but is subject to public interest rights. The judgement has been appealed. A date for the hearing of the appeal has yet to be set by the Supreme Court of Appeal (as at date of publication).

8. ORGANISATIONAL STRUCTURE



PART B: PERFORMANCE INFORMATION

1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The AGSA/auditor 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, with no material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 70-74 of the Report of the Auditors Report, published as Part E: Financial Information.

2. SITUATIONAL ANALYSIS

2.1. Service Delivery Environment

The national lockdown restrictions implemented in South Africa on 27 March 2020, due to the Covid-19 pandemic affected and risked the health and social well-being of many South Africans and had a direct impact on the service delivery responsibilities of Heritage Western Cape. The effect of the pandemic on service delivery over such a long period of time was unprecedented and unforeseen. The pressures on services such as health required fiscal readjustment throughout the country, with the repriotisation of budget to address the immediate needs within the health sector. During the readjustment of budgets Heritage Western Cape's funding from the department was reduced to R550 000.

Heritage Western Cape aligns its planning with the service delivery imperatives of the Western Cape Government and recognises its role in the Vision Inspired Priorities (VIP) of the Province, which are as follows:

1. Safe and Cohesive Communities
2. Growth and Jobs
3. Empowering People
4. Mobility and Spatial Transformation
5. Innovation and Culture

These provincial priorities have been brought into sharper focus during the 2020-2021 financial year with the national lockdown due to Covid-19 pandemic impacting on needs such as growth and jobs. It was however an opportunity to demonstrate how Heritage Western Cape could work innovatively and adapt its model for service delivery within a constrained fiscal environment. At the outset of the financial year in April 2020, the national lockdown was already in place and HWC had to fast track changes to move its operational processes for the management of permit applications, which is the bulk of its operational outputs, from desk-bound, paper-based

processes to an online application process. This shift, which took place within a week of the lockdown, meant that the processing of permit applications which were previously received at HWC's desk at its offices in Cape Town, could now be received online via the Ceoheritage mailbox. The submissions of applications can be made at all hours.

HWC continued its involvement with the work of the Fixed Capital Property Development Team (FCPD) which was launched as a pilot phase in 2019. The initiative aimed to identify and address blockages in service delivery in various key points of growth for the province, with the identified problem the team would address as, "*Job losses and declining economic activity in the construction and property development industry in the City of Cape Town*". The FCPD team adopted the Problem Driven Iterative Adaptation (PDIA) methodology to undertake its work in identifying the main and sub-causes of the problem, entry points for action and change spaces to solving the problem. Through the work of the FCPD team, HWC initiated several key initiatives in 2019/2020 with which it continued in 2020/2021, which include:

- the exemption of certain areas or types of development from the need to obtain heritage authorisation.
- the engagement with local authorities to encourage them to be declared competent in terms of the NHRA to manage local heritage resources, leading to efficient decision making at a local level.
- continuing to identify areas that can streamline or fast track permit application processes the introduction of a Minor Works application form is one example, where applicants do not need to undertake a 30-day consultation with conservation bodies if the proposed development work is minor in nature.

HWC together with the Department of Economic Development and Planning (DEDAT) initiated a survey of role-players and stakeholders in the heritage space to identify areas of difficulty being experienced in complying with the NHRA. The resulting report will be finalised in the first quarter in 2021. An important outcome for HWC, as part of the FCPD team, has been liaising on transversal matters across departments and agencies that impact service delivery in the areas of property development and economic growth.

The needs in the service delivery environment have changed due to Covid-19, in terms of health, economic growth, jobs, technology, social welfare, environment, and many other aspects. The areas of priority as identified in the previous financial year, which is also reflected in the planning of HWC's Annual Performance Plan, underscore priorities which continue to receive attention. These include:

1. Building an efficient heritage resources management system that enables stakeholders and communities to have confidence in the work of HWC;
2. The declaration of significant heritage resources as provincial heritage sites in order to reflect the diversity of the province and heritage of communities who were neglected in the past;
3. Reaffirming the relationship with municipalities and conservation bodies in order to ensure compliance with the NHRA,

4. Undertaking outreach programmes to communities in order to highlight the positive and stabilising effects that heritage can have in resolving social ills, creating social inclusion and building active citizenship; and
5. Improving the understanding of the value of heritage resources through the use of explanatory signage.

The role of local conservation bodies and interest groups has underscored the principle of a whole-of-society approach to managing heritage and to better service delivery of the WCG. HWC values the role of conservation bodies, interested heritage groups in local communities and depends on active and engaged communities to assist in the identification, promotion and management of heritage resources in the Province. The intention as set out in the Preamble of the NHRA is for HWC to "enable and encourage communities to nurture and conserve their legacy so that they may be bequeathed to future generations." HWC forms an integral part of the value chain in the service delivery context of the WCG and advocates for a sustainable development approach which places culture and heritage as a pivotal arm in the health, development and betterment of society.

2.1.1 Summary of applications, heritage reports and enquiries

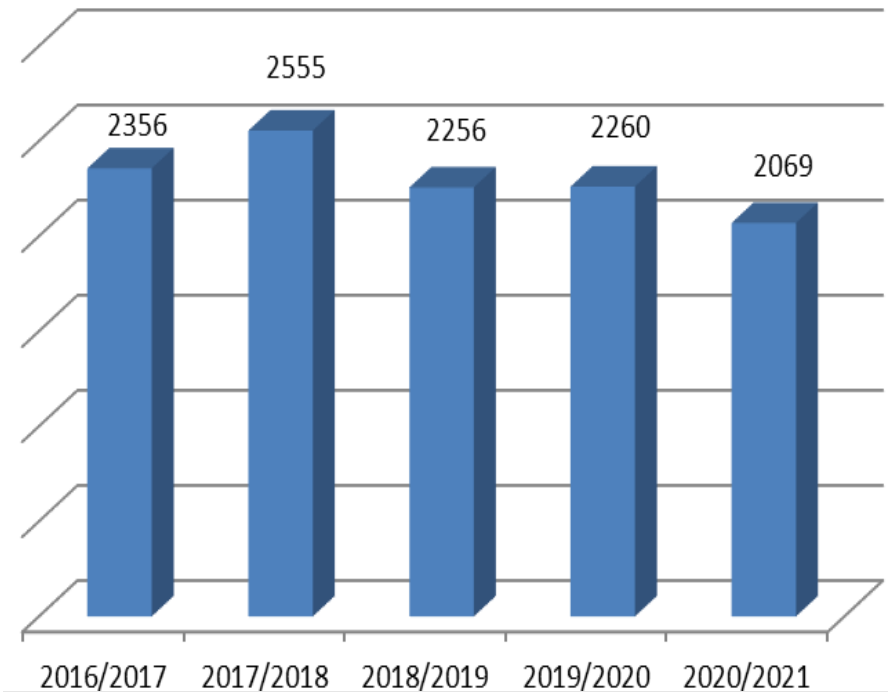
While the NHRA provides for a variety of activities to be undertaken by a provincial heritage resources authority, the bulk of the work of HWC still comprises the processing of applications under the terms of Chapter II of the Act. During the year under review HWC received 2069 heritage applications. Of the total number of applications,1761 of the applications were processed by way of a decision or comment at the Heritage Officers Meetings (HOMs) meetings. The HOMs are meetings at which officials of HWC, as delegated by Council, make decisions or comment on applications triggered in terms of the NHRA. Further analysis of the work of committees in respect of applications dealt with is reflected in the figures below. There was an expected sharp decline at the start of the lockdown in the early part of the first quarter of the financial year, but submission of applications steadily increased, with final figures being less conservative than anticipated. This may also be due to the early communication from the entity through notices that it was continuing its processing of applications through online submissions and the fact that HWC continued with all its committee meetings within a week of lockdown and throughout the financial year. HWC has further responded to increased numbers of applications by arranging extra meetings to process them.

2.1.2 Number of applications per year

The bulk of applications were development applications relating to alterations, additions to, or total demolition of structures older than 60 years in terms of s34 of the NHRA. Of the 2 069 applications received by HWC, 53 were applications made pertaining to the management of Provincial Heritage Sites. 11 Permit applications for the excavation or research of archaeological or paleontological sites or objects were received. Despite the global pandemic the number of applications remained similar to that of previous financial years.

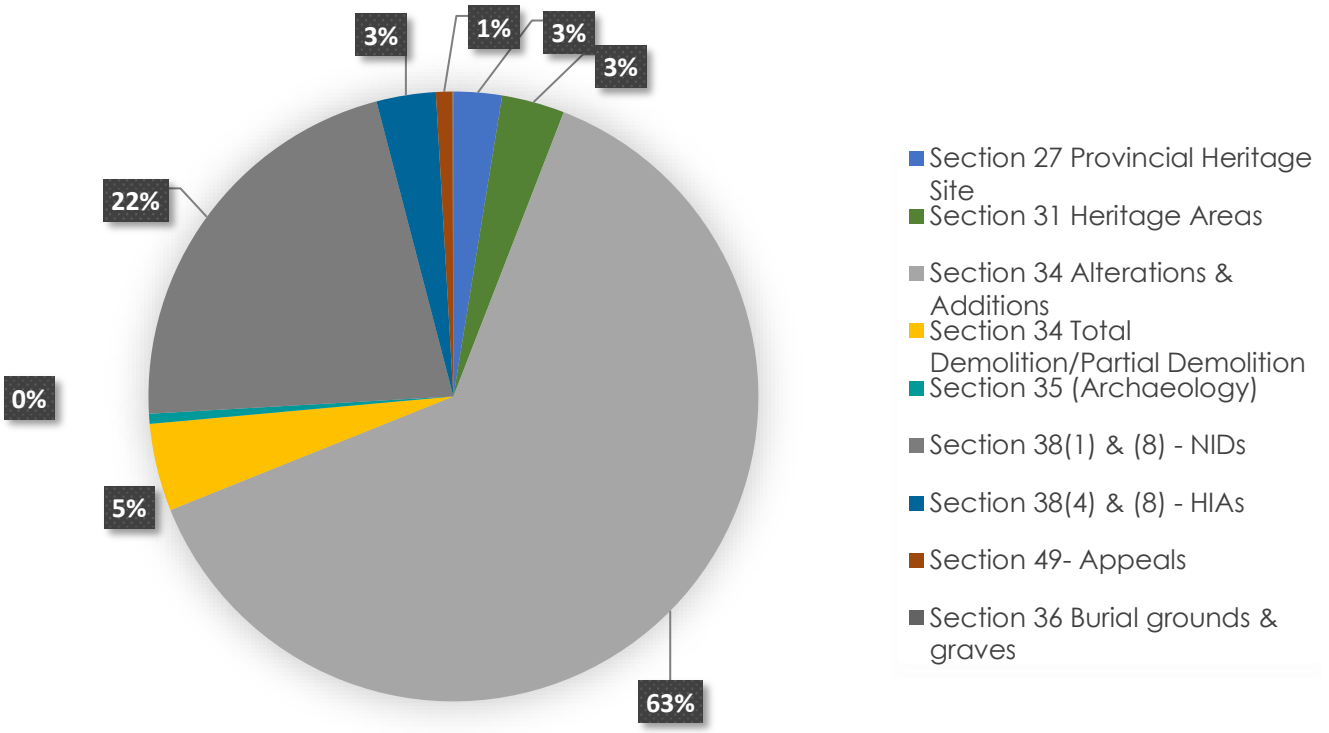
The graph below illustrates the number of applications received over the over the past few years:

Number of permit applications received by HWC over the last 5 years



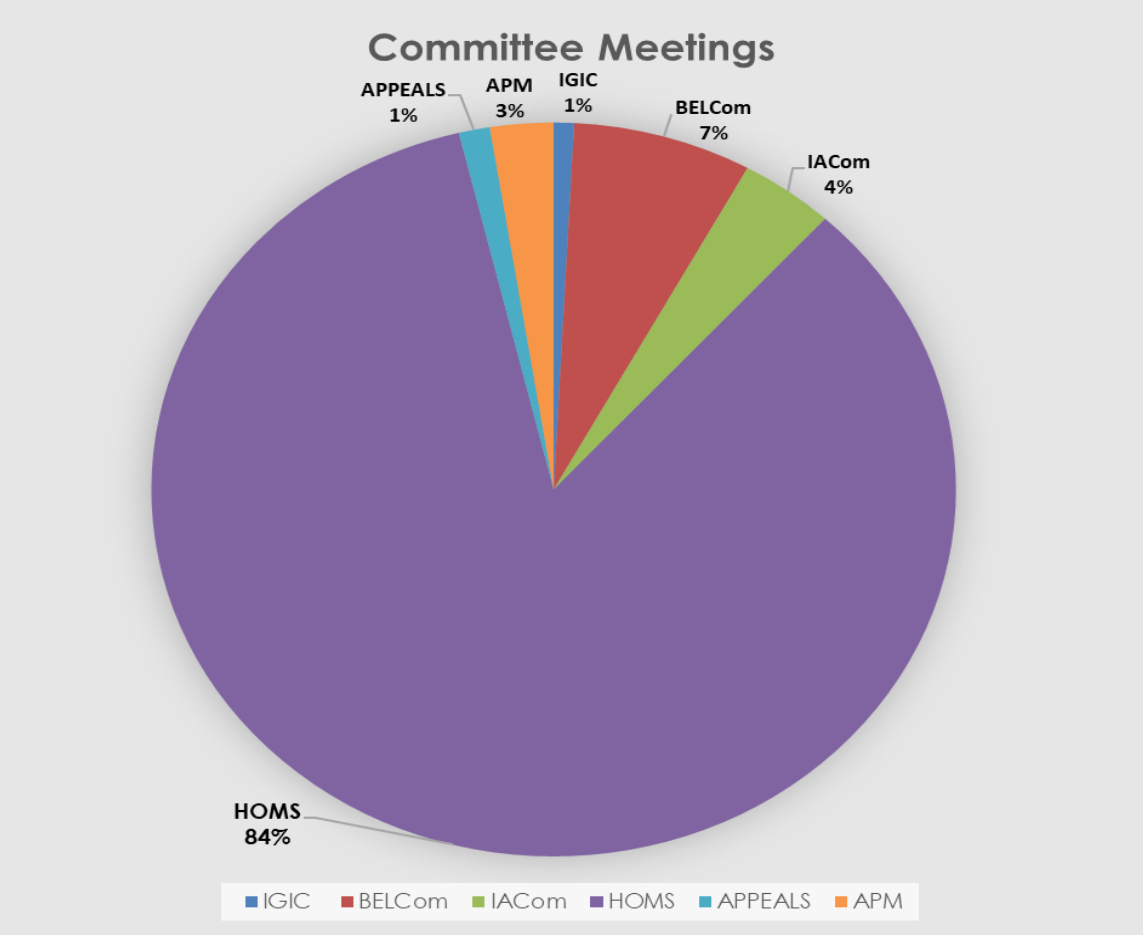
The graph below illustrates types of applications received by HWC:

Types of applications received by HWC



2.1.3 Processing of applications by HWC Committees

Applications to HWC are processed by the following committees: Archaeology, Palaeontology and Meteorites (APM); Built Environment and Landscapes Committee (BELCom); Inventories, Grading and Interpretations Committee (IGIC), Impact Assessment Committee (IACom); Appeals Committee and Heritage Officers Meetings (HOMs). Council has expanded the delegations to enable HOMs to deal with applications that are more complex and those that have objections. The agendas for all the meetings are timeously circulated to parties wishing to attend the meetings and partake in the discussions. The graph below illustrates the percentage of applications processed by each committee.



2.1.4 Internal appeals process

Section 49 of the NHRA requires HWC to establish an internal system of appeals, which must be considered either by the Council or an Appeals Committee. Regulations made by HWC provide that the Appeals Committee must be comprised of two Council members and up to three additional members. During the year under review, and additional Council member was appointed as an alternate member of the Appeals committee to ensure that there are always two Council members at a meeting. The Appeals Committee considers appeals by any party to an application (applicant or interested and affected parties) dissatisfied with a decision of one of HWC's committees. During the financial year under review, a total of 26 appeal applications were lodged with the Appeals Committee.

2.1.5 Appeals to the Independent Ministerial Tribunal

If any member of the public or an applicant is not satisfied with a decision of the Appeals Committee, they have an opportunity to escalate their appeal to the Minister of Cultural Affairs and Sport in terms of sections 38(6) and 49 of the NHRA. The Minister (Executive Authority) is empowered to establish an Independent Tribunal consisting of three experts having expertise in heritage matters or law. During the financial year under review seven decisions were referred to the Ministerial Independent Tribunal. Six were decided in agreement with HWC's original decisions and one (the demolition of the chimneys at the Athlone Power Station) was decided partially in accordance with HWC's Appeals committee decision.

2.1.6 Digitisation and Information Management

The role of HWC is to identify, protect and promote heritage resources of significance, to manage not only the physical aspects of the resources, but also the information it obtains in respect of such resources. Section 24 (1)(f) of the NHRA requires HWC to maintain a database of heritage resources and to report on such information to the national heritage resources agency SAHRA on a regular basis. HWC will be moving to utilising the South African Heritage Resources Information System (SAHRIS) an online heritage resources management system hosted by SAHRA. A digital platform has many benefits to heritage resources management. It provides greater access to information for local communities and conservation bodies who take an active interest in heritage resources management. In line with this, HWC began the process of changing the appearance of its website and hopes to present a user friendly, appealing and accessible public interface. The new website has not gone live yet and will be launched in the new financial year.

2.2. Organisational environment

The Department of Cultural Affairs and Sport provides a subsidy, staff and operational support to HWC in order to enable it to implement the NHRA. The subsidy to the entity was however reduced due to fiscal reprioritisation in order to support the Covid-19 and related health initiatives. HWC therefore has started assessing its revenue stream. Certain operational functions such as in-person meetings, site inspections and plaque unveiling events could not be undertaken due to Covid-19 restrictions. Changes to the Operational Plan of the entity therefore had to be tabled during the year. Taking the tabled changes to the APP into consideration, HWC met its adjusted targets for the remainder of the financial year.

Operational processes were able to continue due to the early decision at the start of lockdown to move most operations online. Applications were tabled at online committee meetings. Members of the public were given access to such meetings to participate in the consideration of their applications. Officials worked remotely, from home from the start of the national lockdown, with constrained resources in some instances. It was challenging to ensure staff were adequately capacitated to work from home and could assist the public with applications and operational processes. The continuation of the provision of such services ensured that when sectors such as the construction industry resumed operation after the Level 5 restrictions, applications which affected them were in process or could be concluded within a reasonable timeframe.

Innovation and the use of digital platforms have proved successful. A QR-code system was introduced to allow members of the public access to the HWC WhatsApp group relating to a committee meeting. This QR Code is included in the agenda for each meeting. Plans are stamped digitally. Previously these were stamped as hard copies and collected by applicants at the HWC counter. Communication has been a key part in the transition to online operations. HWC provided public notices of the changes in its processes via its website and social media platforms, and via email to stakeholder lists. Following the relaxation of restrictions at Adjusted Level 3, a rotational in-office work system was implemented according to a business continuity plan. HWC developed a site inspection Covid-19 safety protocol for officials and committee members when site inspections were necessary.

The role of the Heritage Officer's Meetings continued to grow as it processed all applications and either took decisions or referred them to other committees depending on the expertise required. During the year under review 84% of heritage decisions were made by HOMs. The work of the committees such as BELCom and IACom continues to grow due to the increased complexity of applications that are submitted to HWC. This has resulted in an increased number of BELCom and IACom meetings which deal with complex applications.

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

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS coordinates
Erf 661, "Langa Pass Office", corner of King Langalibalele Drive and Lerotholi Avenue, Langa, Cape Town	P.N. 57/2021	Black people were subject to laws restricting their freedom of movement and residence. Section 10 of Native Laws Amendment Act, 54 of 1952 required that a black person could only reside in a city like Cape Town if they could prove that they had been born there, lived continuously for fifteen years or more or had continuously worked for the same employer for a period of ten years or more. A 'pass' was a document required for lawful movement into, out of, or within a specified area; and had to be produced on demand by an authorised person. Failure to produce a pass constituted an offence. The passbook indicated the status of each person and had to be carried by black people at all times and regularly renewed. Langa Pass Office and Court possess high historical significance. The history of the site holds importance in the community, in the pattern of South Africa's history and has strong and special association with the life or work of a person, group or organisation of importance. The Langa Pass Office is also significant in Its association and role with the dompas system in the history of South Africa. The Langa Pass Office therefore bears significance in the memorialization of South Africa's history.	33°56'38.9"S 18°31'33.6"E

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS coordinates
"Gugulethu 7 Memorial" only, situated on the corner of Steve Biko Drive (Remainder Road NY1) and Mananase Ndlebe Road (NY 121), Gugulethu, Cape Town	P.N. 56/2021	A group of youth activists between the ages of 16 and 23, members of both the Cape Youth Congress (Cayco) and uMkhonto we Sizwe who later after their assassination became known as the Gugulethu 7 where Mandla Simon Mxinwa, Zanisile Zenith Mjobo, Zola Alfred Swelani, Godfrey Jabulani Miya, Christopher Piet, Themba Mlifi and Zabonke John Konile. During the mid-1980s there was a rise in uMkhonto we Sizwe operatives. In response, the Security Branch with assistance of Vlakplaas, a government death squad, led teams ordered to intervene with anti-apartheid operations. The Gugulethu 7 were planning an attack for 3 March 1986, however they were ambushed. On that morning, 25 heavily armed police were briefed and deployed to Gugulethu. Allegedly, grenades were thrown by the Gugulethu 7 and police started firing from all sides. However, witnesses said some of the seven were shot with their hands in the air trying to surrender. The Gugulethu 7 hold importance in the community, in the pattern of South Africa's history and has strong and special association with the life and work of the young men who were killed. The site and context of Gugulethu displays significance in terms of historical, social and cultural value associated with political unrest, police shootings, deaths, protests and massively	33°58'02.2"S 18°34'04.6"E

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS coordinates
		attended funerals, all of which illustrates a historic period which holds importance in the history of South Africa.	
"Freedom Square", located at Portion Erf 100010, Corner Bluegum Street and Kiaat Road, Bonteheuwel, Cape Town	P.N. 55/2021	Bonteheuwel has a rich history of political activism in the center of an apartheid state repression. Freedom Square in Bonteheuwel was a space used at the center of political activism. Freedom Square is significant in honoring the legacy of selfless leadership and the contribution that youth played in the struggle against racial discrimination and apartheid. During the liberation struggle, Freedom Square was a space for congregation and political meetings. The Bonteheuwel Civic, the library, the staircases and platforms surrounding the library would act as assembly and meeting points, which provided a platform for activist to address crowds. The significance of Freedom Square lies in the cumulative significance of its series of spaces. Meetings were held in the library in the 1980s away from the scrutiny of the apartheid police. The staircase at the square provided a platform from which activists could address crowds, when not done so at the Bonteheuwel Civic. Freedom Square possesses high social and historical significance as it comprises of places and buildings of cultural significance to which oral traditions are attached which are associated with living	33°57'03.8"S 18°33'09.2"E

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS coordinates
		heritage. Freedom Square embodies the spirit and legacy of Bonteheuwel's heroes and heroines. The site holds importance in the community, in the pattern of South Africa's history and has strong and special association with the life or work of a person, group or organisation of importance in the history of South Africa. Freedom Square, its spaces, buildings and memories bear significance for social and cultural reasons in representing defiance against an apartheid state.	
"Princess Vlei", Erven 79294, 79295-RE, 79574-RE, 79575-RE, 79576-RE, 79577-RE, 79578-RE, 79579-RE, 79580, 79581, 79582, 79583-RE, 79584-RE, 79585-RE, 79586, 79587, 79588-RE, 79589, 79590-RE, 79591-RE, 79594, 79595, 80951-RE, 80952-RE, 80955-RE, 81181, 82166-RE, 82167, 82169-RE, 82170-RE, 82171-RE, 7577, 75771, Retreat, Cape Town	P.N. 58/2021	The heritage significance of Princess Vlei is embedded in four key themes, namely cultural, spiritual, recreational and environmental significance. Princess Vlei represents a unique landscape of peoples' identity which is considered exceptionally important and desirable by the community as a heritage resource. Princess Vlei is a significant natural heritage resource that has high historical social value as it represents the living expression of the Khoi and San from past to present. Princess Vleis geographical location as a natural gateway to the south contributes significantly to its aesthetic value within the community. The sense of place of the wetland system extending through Grassy Park to Strandfontein enables an ecological stepping stone that contributes to environmental value as a biodiversity benchmark site.	34°02'54.1"S 18°28'57.0"E

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS coordinates
"Blaauwberg Nature Reserve", Off Melkbosstrand Road and the R27, consisting of the following portions of land CA99-0; CA 144-1; CA 145-1; CA 147-0; CA 431-10; CA 431-11; CA 1141-0; 1-RE Blaauwberg; 268-RE Blaauwberg; 385 Blaauwberg; 645 Blaauwberg and 3295 Melkbosstrand	P.N. 54/2021	The battle of Blaauwberg was a turning point in the history of the Cape Colony and South Africa in general. The Blaauwberg Nature Reserve over and above being a significance natural heritage site, contains the battleground and field hospital associated with the Battle of Blaauwberg that took place in 1806. The National Monuments Council declared the battle site a conservation area in 1996 under the National Monuments Act. The site includes the landscape where the events around the Battle of Blaauwberg took place including the iconic Blaauwberg Hill, the battlefield and the site of the field hospital. The reserve contains Middle Stone Age and Late Stone Age occurrences which contribute to the understanding of the occupation of the South-Western Cape by the indigenous groups over time. The Muslim community of Cape Town many of who were slaves were granted their own burial ground (Tana Baru) in recognition of their contribution in the defence of the Cape against the British during the Battle of Blaauwberg.	33°46'20.9"S 18°28'34.5"E

2.3 Key policy developments and legislative changes

2.3.1 Policy development

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

Policy	Description
Revised delegation framework for HWC Council, committee and senior management	The policy provides for the instructions and delegations by the Council of Heritage Western Cape to its committees and to senior management in terms of s26 of the National Heritage Resources Act, (25 of 1999) read with Regulation 11 of the Regulations promulgated in terms of the Act on 25 October 2002, (PN: 336) and in terms of the Public Finance Management Act, Act 20 of 1999.

2.3.2 Criminal Charges

Case number	Case name	Status
76/5/2015	State v L Raymond relating to the 191 Main Road, Paarl (a Provincial Heritage Site).	The case was heard by the Magistrates at the Paarl Court where HWC testified. The matter was postponed until 9 July 2021.

2.3.3 HWC matters in Courts

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

Case Number	Court	Matter	Status
46055/15	North Gauteng High Court	Midnight Storm Investments 170 (Pty) Ltd v Minister of Arts and Culture and Others	The trial took place in August 2019. The court ruled in favour of Heritage Western Cape. The applicant was granted leave to appeal by the Supreme Court of Appeal (At the time of writing this report the date for the hearing of the Appeal has not been set down).
14894/17	Western Cape High Court	Exclusive Access Trading 570 (Pty Ltd) v Chairperson, Independent Tribunal, Minister of Cultural Affairs and Sport and Heritage Western Cape	Still in pleadings stage (at the time of writing this report).

2.4 Progress towards achievement of institutional Impacts and Outcomes

HWC has aligned its strategic plan and performance to the Provincial Vision Inspired Priorities within the context of its legal mandate to identify, protect, conserve, manage and promote heritage resources as per the National Heritage Resources Act (Act 25 of 1999). The strategic intended impact has been to 'conserve and promote heritage resources that build a sense of social inclusivity and contribute to economic growth'. The outcome indicators speak to an integrated management of heritage resources, with the first outcome indicator addressing the protection of heritage resources and the second outcome indicator address the management of heritage resources through promotion. Over the past year there has been reasonable progress to despite the impact of the Covid-19 pandemic, which has limited aspects of operational visibility somewhat at the start of the financial year. In the latter part of the year, HWC continued its operations online, such as processing applications, meeting with local authorities to discuss matters of competence and delegation, undertaking site inspections and PHS unveilings. These activities contributed directly to meeting HWC's outcome goals.

3. PERFORMANCE INFORMATION BY PROGRAMME: HERITAGE WESTERN CAPE

3.1. Programme/activity/objective

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

Key performance indicators planned targets and actual achievements

Programme / Sub-programme: Heritage Western Cape									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/20219**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	***Actual Achievement 2020/2021 Q1 & Q2**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Integrated management of heritage resources in the Western Cape.	Site inspections undertaken by HWC	Number of site inspections undertaken to provincial heritage sites	-	10	8	0	-8	Due to lockdown restrictions of the global pandemic Covid-19, the target as planned could not be implemented.	Due to lockdown restrictions of the global pandemic Covid-19, the target had to be revised.
Integrated management of heritage resources in the Western Cape.	The recognition that the site is a declared provincial heritage site by means of unveiling a plaque	Number of provincial heritage sites unveiled	-	4	3	0	-3	Due to lockdown restrictions of the global pandemic Covid-19, the target as planned could not be implemented.	Due to lockdown restrictions of the global pandemic Covid-19, the target had to be revised.

Programme / Sub-programme: Heritage Western Cape									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/20219**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	***Actual Achievement 2020/2021 Q1 & Q2**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Integrated management of heritage resources in the Western Cape.	Workshops or meetings hosted to create awareness about the importance of conserving heritage resources and management implications of such resources	Number of programmes hosted to promote heritage resources management	-	7	4	0	-4	Due to lockdown restrictions of the global pandemic Covid-19, the target as planned could not be implemented.	Due to lockdown restrictions of the global pandemic Covid-19, the target had to be revised.

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Integrated management of heritage resources in the Western Cape.	Policies; regulations; guidelines or protocols developed and approved	Number of policies, regulations, guidelines or protocols approved by Council or the Chief Executive Officer	-	1	1	1	-	-
Integrated management of heritage resources in the Western Cape.	Declaration & Identification of Provincial Heritage sites	Number of provincial heritage sites formally protected	-	3	4	5	+1	Due to the higher than expected number of applications received by HWC, an additional Provincial Heritage Site was formally protected.
Integrated management of heritage resources in the Western Cape.	Site inspections undertaken by HWC	Number of site inspections undertaken to provincial heritage sites	-	10	2	2	-	
Integrated management of heritage resources in the Western Cape.	Scheduled meetings of HWC council and committees in order to implement NHRA	Number of Council and committee meetings hosted in order to make decisions in terms of the NHRA	-	110	100	134	+34	Additional meetings were held due to the high volume of applications and complex heritage decisions that had to be made.
Integrated management of heritage resources in the Western Cape.	The recognition that the site is a declared provincial heritage site by means of unveiling a plaque	Number of provincial heritage sites unveiled	-	4	2	2	-	

Programme / Sub-programme:								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Integrated management of heritage resources in the Western Cape.	Workshops or meetings hosted to create awareness about the importance of conserving heritage resources and management implications of such resources	Number of programmes hosted to promote heritage resources management	-	7	1	1	-	

Strategy to overcome area of under performance

The entity tabled in-year changes to its Annual Performance Plan as a result of certain targets that could not be actioned fully due to the lockdown as a result of Covid-19. All amended targets were achieved in the latter part of the year.

Reporting on the Institutional Response to the Covid-19 Pandemic

As a result of the global pandemic and impact of Codiv-19 has had on Heritage Western Cape in particular, the entity has aligned its processes in order to achieve its vision and mission and continue to implement the NHRA. Below are some of the interventions implemented in response to the Covid-19 pandemic:

1. All meetings of Council and committees were hosted online (on MS Teams).
2. Hybrid meetings were held in certain circumstances.
3. Applications were received via email directly to the CEO's mailbox and no longer delivered at our offices.
4. Records of decisions were signed off digitally and plans stamped digitally. These were emailed to applicants, whereas before these processes were paper-based and done via the HWC counter.
5. Interested and affected parties are added to a WhatsApp group and kept abreast on the progress of agenda items live during committee meetings.
6. QR codes have been introduced to allow ease of access to joining WhatsApp group to track and join committee meetings.

Table: Progress on Institutional Response to the Covid-19 Pandemic

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

4. REVENUE COLLECTION

	2020/21			2019/20		
Source of Income	**Estimate**	**Actual Amount collected**	**(Over)/ under collection**	**Estimate**	**Actual Amount collected**	**(Over)/ under collection**
	R`000	**R`000**	**R`000**	**R`000**	**R`000**	**R`000**
Other Operating Income	773	1 206	(433)*	1 189	1 434	(245)
Transfer Payment	1 002	550	452	1 844	1 844	-
Interest Income	215	220	5	528	528	-
Total	**1 990**	**1 976**	**14**	**3 561**	**3 806**	**(245)**

*The over collection mainly relates to GRAP 23: Service in Kind adjustment made for the salaries of R 485 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of HWC, note 14.

Heritage Western Cape receives an annual transfer payment from the Department to support the work of the entity. Due to fiscal constraints the transfer payment was reduced from the previous financial year (2019/20), and the original budgeted amount for the transfer in 2020/21 of R1 002 000 was reduced to R550 000. The reprioritisation of budget was as a result of the impact of Covid-19 and the immediate needs within the health care sector. Additional current revenue for the entity is in the fees charged for the processing of permit applications. There has been a slight decrease in the number of permit applications received by the entity in 2020/21 which totalled 2 069 permit applications, compared to the previous year 2019/20 which totalled 2 260 permit applications. The decline in applications has resulted in a decrease in revenue received by HWC which totalled R721 000.

Linking performance with budgets

While the revenue stream of the entity was reduced in respect of its transfer payment and less income from permit application fees and interest, this is understood within the context of the impact of Covid-19 on the service delivery and internal operational environment. In-year changes were tabled to the Annual Performance Plan for the financial year 2019/2020 of the entity, the amended targets were achieved. One target not amended relating to the number of meetings of Council and committees were overachieved – the annual target was 100, with the final achievement noted as 134 (over achievement of 34 meetings). This is largely due to the complex nature of applications and the need for committees to meet over and above the scheduled dates to avoid a backlog of applications, considering all meetings were held online via MS teams.

4.1. Capital investment

Not applicable

PART C: GOVERNANCE

1. INTRODUCTION

Corporate governance embodies processes and systems by which public entities are directed, controlled and held to account. In addition to legislative requirements based on a public entity's enabling legislation, and the Companies Act, corporate governance with regard to public entities is applied through the precepts of the Public Finance Management Act (PFMA) and run in tandem with the principles contained in the King's Report on Corporate Governance.

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

2. PORTFOLIO COMMITTEES

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

Standing Committees on Community Safety, Cultural Affairs and Sport; and Public Accounts	
Date of Hearing	**Matter under consideration**
12 June 2020	Briefing by the Department of Cultural Affairs and Sport and the entities on its 1st, 2nd, 3rd Quarterly Performance Reports for 2019/20.
27 July 2020	Deliberation on Vote 13: Cultural Affairs & Sport, in the Schedule to the Western Cape Adjustments Appropriation (Covid-19) Bill [B4 – 2020]
27 November 2020	Deliberation on Vote 13: Cultural Affairs and Sport in the Schedule to the Western Cape Second Adjustments Appropriation Bill, 2020
4 December 2020	Discussion on the 2019/20 Annual Reports of Heritage Western Cape.
29 January 2021	Discussion on the 2019/20 Annual Report of Heritage Western Cape.
17 March 2021	Deliberation on Vote 13: Cultural Affairs & Sport in the Schedule to the Western Cape Third Adjustments Appropriation Bill (2020/21 financial year), 2021 and the deliberation on Vote 13 in the Schedule to the Western Cape Appropriation Bill, 2021

3. EXECUTIVE AUTHORITY

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

Quarterly Performance Report	31 July 2020; 31 October 2020; 31 January 2021; 30 April 2021
In-year Monitoring Report	31 July 2020; 31 October 2020; 31 January 2021; 30 April 2021

4. THE ACCOUNTING AUTHORITY / BOARD

4.1 Introduction

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

4.2 The role of the Council is as follows

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

During the year under review the entity had two councils whose terms overlapped. The first council's term ended on 31 October 2019. The term of the current council started on 1 November 2019.

4.3 Board Charter

Heritage Western Cape does not have a formal charter but is guided by the National Heritage Resources Act (Act 25 of 1999) and approved Code of Conduct and Rules for Council and Committee meetings.

Composition of the Council

Name	Designation *(in terms of the Public Entity Council structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
Ms Emmylou Bailey	Member	1 November 2019	N/A	MA Archaeology and Heritage Management	Cultural landscapes; archaeology	Hearth Heritage	APM Appeals (alternate member)	21
Mr Stefan de Kock	Member	1 November 2019	N/A	Hons: Urban & Regional Planning; Post-Grad Diploma: EIA Management	Heritage resources management; Impact assessment; spatial planning process; land use management	N/A	IGIC	3
Mr Stuart Hermansen	Member	1 November 2019	N/A	B.A.S and B. Architecture	Heritage resources; heritage architecture	HB Architects (Pty) Ltd	BELCom Appeals	17
Mr Jason Knight	Member	1 November 2019	N/A	Master's in city and Regional Planning	Town and Regional Planning; Heritage Resource Management	Greenrock Group (Pty) Ltd.	IACom IGIC	16

Name	Designation *(in terms of the Public Entity Council structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
Mr Ron Martin	Member	1 November 2019	N/A	Oral History Methodology Certificate (Honours Level); Post Graduate Diploma in Museum and Heritage Studies (Honours Level)	Heritage Resources Management; Memory; indigenous practices; hidden histories	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	IGIC	9
Adv Mandla Mdludlu	Chairperson	1 November 2019	N/A	Bluris, LLB, Certificate in Labour Law	Law and Property law	Audit Committee (Overstrand Municipality); West Coast TVET; NHBRC; HPCSA	Appeals	15
Mr Bongani Mgijima	Member	1 November 2019	N/A	BA, BPA Hons, PG Diploma Museum and Heritage, MPA and MPhil	Museum and Heritage Studies; heritage management and governance; policy development	Amazwi South African Museum of Literature; Yakhanani Tourism Solutions;	N/A	5

Name	Designation *(in terms of the Public Entity Council structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
						South African Heritage Resources Authority; Western Cape Provincial Geographical Names Committee		
Ms Cecilene Muller	Member	1 November 2019	N/A	MA Archaeology (Archaeometry), Bcocsc (Hons) Management and Social Policy, BA (Hons) Archaeology and Bsosc-Sociology	Archaeology, Heritage Resource Management, Grading and declaration	Cognitive Morph Pty LtD	APM IACom	32
Ms Vuyiseka Myakala	Member	1 November 2019	N/A	Higher Certificate Counselling and Communication	Museums and heritage management	N/A	IGIC	7
Mr Graham Jacobs	Member	1 November 2020	N/A	B.Arch MA Conservation Studies (Built Environment)	Architecture; documentation of heritage and database; Development	Countryscape Design CC.	BELCom	25

Name	Designation *(in terms of the Public Entity Council structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
					guidelines			
Ms Katherine Dumbrell	Member	1 November 2016	N/A	B. degree in Architectural Studies; Post Graduate Diploma in African Studies; BA (hons) in African Studies	Architecture; documentation of heritage and database	Kathy Dumbrell Architect Historian Aesthetics Committee of Swellendam Local Municipality	Appeals	18

List of Committee members 2019- 2022

Committee	No. of meetings held	No. of members	Name of members
BELCOM	22	6	Mr Graham Jacobs (Chairperson) Mr Dennis Belter Mr Guillaume Narainne (resigned on 19 Nov 2020) Ms Mishkah Collier Mr Shawn Johnston Prof Walter Peters Mr Stuart Hermansen (resigned on 18 January 2021) Ms Helene van der Merwe (appointed on 9 February 2021)
APM	11	7	Dr Lita Webley (Chairperson) Ms Cecilene Muller Dr Jayson David John Orton Mr John Gribble Ms Emmylou Bailey Dr Wendy Black (appointed on 6 May 2020) Dr Ragna Redelstorff (appointed on 6 May 2020)
Appeals	14	5	Adv Mandla Mdludlu (resigned on 1 January 2021) Dr Nicholas Baumann Prof Andrew van Graan Dr Antonia Malan Ms Katherine Dumbrell (appointed as Chairperson on 18 January 2021) Mr Stuart Hermansen (appointed on 18 January 2021) Ms Emmylou Bailey (appointed as an alternate member on 9 February 2021)
IGIC	3	5	Mr Ron Martin (Chairperson) Ms Jenna Lavin (resigned on 16 October 2020) Ms Vuyiseka Myakala Ms Maureen Wolters Dr Bongani Ndhlovu Mr Stefan de Kock (resigned on 8 December 2020) Mr Jason Knight (appointed on 9 February 2021)
IACOM	15	9	Mr Jason Knight (resigned as Chairperson on 31 August 2020) Mr Siphiwo Mavumengwana Ms Cecilene Muller Mr Dave Saunders Mr Mokena Makeka (resigned on 9 September 2020) Mr Mike Scurr Mr Rashiq Fataar Mr David Gibbs (appointed as Chairperson on 28 September 2020) Ms Sarah Winter (appointed on 28 September 2020) Mr Gaarith Williams (appointed on 28 September 2020)

RENUMERATION OF COUNCIL & COMMITTEE MEMBERS

The service benefit packages for office bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Chairperson's rate is R472.00 per hour and the rate for members' rate is R327.00 per hour.

Surname	Name	Remuneration R`000	Other allowance (T&S) R`000	Total R`000
Bailey	Emmylou	36	1	37
Baumann	Nicholas	22	1	23
Belter	Dennis	46	5	51
Buttgens	Peter	38	0	38
Carelseu	Rashaad	43	0	43
Collier	Mishkah	43	0	43
De Kock	Stefan	6	0	6
Dumbrell	Katherine	30	1	31
Fataar	Mogammad Rashiq	32	1	33
Gribble	John	24	0	24
Gibbs	David	42	0	42
Hermansen	Stuart	29	0	29
Jacobs	Graham	74	2	76
Johnston	Shawn	51	0	51
Knight	Jason	36	0	36
Lavin	Jenna	3	0	3
Makeka	Mokoena	4	0	4
Malan	Antonia	21	0	21
Martin	Ron	20	1	21
Mavumengwana	Siphiwo Innocent	29	0	29
Mdludlu	Mandla	26	0	26
Mgijima	Bongani	10	0	10
Milandri	Laura	39	0	39
Muller	Cecilene	72	0	72
Myakala	Vuyiseka	12	0	12
Narainne	Guilaume	19	0	19
Orton	Jayson David John	18	0	18
Peters	Walter	57	1	58
Redelstorff	Ragna	2	0	2
Saunder	Dave	40	3	43
Scurr	Mike	47	2	49
Smith	Raymond	30	0	30
Van der Merwe	Helene	7	0	7
Webley	Lita	29	1	30
Williams	Gaarith	20	0	20
Winter	Sarah	21	1	22
Wolters	Maureen	8	5	13
TOTAL		**1 107**	**25**	**1 132**

5. RISK MANAGEMENT

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

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 29 March 2019) and regulated its affairs in compliance with this Terms of Reference and has discharged all its responsibilities as contained therein.

ERMECO MEMBERS

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

MEMBER	POSITION	ATTENDED	DATE APPOINTED
Mr B Walters	Accounting Officer (ERMECO Chairperson)	3	31/03/2017
Ms B Rutgers	Director: Financial Management – (CFO)	3	31/03/2017
Ms C Sani	Director: Library Service	4	31/03/2017
Mr D Esau	Deputy Director: Internal Control (Risk Champion)	4	31/03/2017
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	1	31/03/2017
Mr G Mohamed (left DCAS on 31 August 2020)	Director: Enterprise Content Management	3	31/03/2017
Mr G Redman	CD: Cultural Affairs	4	31/03/2017
Ms J Boulle	CD: After-School Game Changer	3	31/03/2017

MEMBER	POSITION	ATTENDED	DATE APPOINTED
Ms J Moleleki	Director: Arts, Cultures and Language	4	31/03/2017
Dr L Bouah	CD: Sport and Recreation	4	31/03/2019
Dr M Dlamuka (left DCAS on 30 November 2020)	Director: Museums, Heritage and Geographical Names Services; and Chief Executive Officer: Heritage Western Cape	4	31/03/2017
Ms N Dingayo	Director: Provincial Archive Service	4	12/03/2019
Mr S Julie	Director: Strategic and Operational Management Support	4	31/03/2017
Mr T Tutu	Director: Sport Promotion	4	31/03/2017
Mr P Hendricks	Director: Sport Development	4	31/03/2017

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

OTHER ATTENDEES	POSITION	ATTENDED
Ms A Haq	Director: Enterprise Risk Management (DotP)	3
Mr D Micketts	Chief Risk Advisor: Enterprise Risk Management (DotP)	4
Ms N Mabude	Risk Advisor: Enterprise Risk Management (DotP)	4
Ms M Natesan	Deputy Director: Provincial Forensic Services (DotP)	4

ERMECO KEY ACTIVITIES

In executing its function, the ERMECO performed the following key activities during the year:

- Reviewed the Department's Risk Management Strategy and Implementation Plan; for recommendation by the Audit Committee and approval by the AO;
- Monitored and reviewed risks in set grouped categories of appetite levels, reviewed and applied appropriate risk appetite and tolerances as per Provincial Enterprise Risk Management Policy and Strategy (PERMPS) adopted by Provincial

Top Management; Reported to the AO any material changes to the risk profile of the Department;

- Confirmed the department's citizen centric strategic risks. This illustrates the department's efforts in addressing the contributing factors and impacts that relate directly to the citizen;
- Received risk intelligence and trend reports;
- Identified emerging risks;
- Monitored the implementation of the Fraud and Corruption Prevention Implementation Plan;
- Evaluated the extent and effectiveness of integration of risk management within the department;
- Assessed the implementation of the departmental Risk Management Policy, Strategy and Implementation Plan;
- Evaluated the effectiveness and mitigating strategies to address the material, ethics and economic crime risks;
- Provided oversight on ethics management in the department.

KEY RISKS CONSIDERED AND ADDRESSED DURING THE YEAR

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

- Loss of heritage resources through unauthorised alteration/ destruction or vandalism; and
- Council/Committees take decisions that could be *ultra vires.*

The relevant risks were deliberated and debated during the year and presented at the quarterly ERMECO meetings. Risk owners 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 that should be analysed more extensively and recommended additional mitigations or actions to manage risks.

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

KEY EMERGING RISKS FOR THE FOLLOWING FINANCIAL YEAR

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

CONCLUSION

There has been significant progress with the management of risks during the 2020/21 financial year. Good progress was made in embedding risk management and raising the risk maturity level within HWC which has contributed to favourable public entity performance. The improvement can be attributed to risk awareness and training programmes provided to officials in the department via the MS Teams medium during the COVID-19 pandemic. The Department managed to maintain consistency in respect of application of risk management processes during the challenging COVID-19 pandemic era.

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

6. INTERNAL CONTROL UNIT

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

The public entity has devised an Internal Control Strategy and Plan (risk adjusted accordingly in terms of the COVID-19 pandemic) that outlines a high-level plan on the implementation of internal control within its core functions.

7. INTERNAL AUDIT AND AUDIT COMMITTEES

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

- Assess and make appropriate recommendations for improving the governance processes in achieving the 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 / Entity included five assurance engagements. 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 Department and 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 and Forensic Investigations.

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

Name	Qualifications	Internal or external	If internal, position in the Department	Date appointed	Date Resigned	No. of Meetings attended
Mr Ameen Amod (Chairperson)	MBA; CIA; CGAP; CRMA; BCOM Accounting	External	N/a	1 January 2019 (2nd term)	N/a	7
Mr Ebrahim Abrahams	B Com Accounting Honours	External	N/a	1 January 2019 (1st term)	N/a	7
Mr Pieter Strauss	B Acc; B Com Hons; CA (SA)	External	N/a	1 January 2019 (1st term)	N/a	7
Ms Annelise Cilliers	B Compt Hons CA (SA)	External	N/a	1 January 2019 (1st term)	N/a	7

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 Department's assets and can negatively impact on service delivery efficiency and the Department'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 Department 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 Department has an approved Fraud and Corruption Prevention Plan and a concomitant Implementation Plan which gives effect to the Prevention Plan.

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

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

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

For the year under review, PFS issued a Case Movement Certificate for the Department noting the following:

Cases	Number of cases
Open cases as at 1 April 2020	0
New cases (2020/21)	0
Closed cases (2020/21)	0
Open cases as at 31 March 2021	0

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 prior to any meeting. If a conflict of interest should arise for a member, he or she is required to withdraw from the process.

11. CODE OF CONDUCT

Members are issued with a code of conduct which guides exemplary behaviour. The policy implemented by DCAS incorporates HWC.

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

DCAS provides Heritage Western Cape with office space. The policy implemented by DCAS is therefore applicable to the Committee.

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 2021.

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:

- Cultural Facilities Management
- COVID-19 Supply Chain Management Transactions (Transversal Internal Audit Projects)
- Year Beyond Academic Programme
- Transfer Payments – Cultural Organisations
- Expanded Public Works Programme

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 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, with the Auditor-General South Africa (AGSA) and the Accounting Authority;
- Reviewed the AGSA's Management Report and Management's responses 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.

Provincial Forensics Services

The Provincial Forensic Services (PFS) presented us with statistics. The Audit Committee monitors the progress of the PFS reports on a quarterly basis. There were no matters brought to our attention that required further reporting by the Audit Committee.

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 has, on a quarterly basis, reviewed the Entity's implementation plan for audit issues raised in the prior year. The Audit Committee has 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 Annual Financial Statements be accepted and read together with their report.

The Audit Committee commends the Entity for achieving an unqualified audit opinion with no material findings.

The Audit Committee wishes to express their appreciation to the Management of the Entity and the Department of Cultural Affairs and Sport, the AGSA and the WCG Corporate Assurance Branch for the co-operation and information they have provided to enable us to compile this report.

Conclusion

The Audit Committee commends the Entity for attaining an unqualified audit with no material findings. The Audit Committee remains concerned about its cost impact. This cost of compliance has the ability to displace scarce resources from service delivery to maintain audit outcomes.

Mr Ameen Amod

Chairperson of the Social Cluster Audit Committee

Heritage Western Cape

01 August 2021

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** ***(include a discussion on your response and indicate what measures have been taken to comply)***
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	The Entity does not issue licenses, concessions or other authorisations in respect of economic activity in terms of any law
Developing and implementing a preferential procurement policy?	Yes	The SCM policy of the Entity makes provision for the implementation of preferential procurement
Determining qualification criteria for the sale of state-owned enterprises?	No	The Entity does not engage in the sale of state owned enterprises.
Developing criteria for entering into partnerships with the private sector?	No	The Entity does not participate in partnerships with the private sector
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	The Entity is not involved in the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment.

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

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

2. HUMAN RESOURCE OVERSIGHT STATISTICS

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

PART E: FINANCIAL INFORMATION

Report of the Auditor-General to the Western Cape Provincial Parliament on the Heritage Western Cape

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Heritage Western Cape set out on pages 77 to 100, which comprise the statement of financial position as at 31 March 2021, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Heritage Western Cape as at 31 March 2021, and its financial performance and cash flows for the year then ended in accordance with South African Standards of Generally Recognised Accounting Practice and the requirements of the Public Finance Management Act, 1999 (Act No. 1 of 1999).

Context for the opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.

4. I am independent of the public 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 audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

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

Uncertainty relating to the future outcome of exceptional litigation or regulatory action.

7. With reference to note 18 to the financial statements, the public entitiy is the defendant in a claim for compensation resulting from the declaration of the site as a Provincial Heritage Site. Leave to appeal to the Supreme Court of Appeal was granted and therefore the

ultimate outcome of the matter could not be determined and no provision for any liability that may result was made in the financial statements.

Responsibilities of the Accounting Authority for the financial statements

8. The Accounting Authority is responsible for the preparation and fair presentation of the financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice and the requirements of the Public Finance Management Act, 1999 (Act No. 1 of 1999), 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.

9. In preparing the financial statements, the Accounting Authority is responsible for assessing the public 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 public entity or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

10. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

Introduction and scope

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.

13. My procedures address the usefulness and reliability of the reported performance information, which must be based on the public entity's approved performance planning

documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the public entity enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

14. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the public entity's annual performance report for the year ended 31 March 2021:

Programme	Pages in the annual performance report
Heritage Western Cape	41 – 44

15. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

16. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme:

- Heritage Western Cape

Other matter

17. I draw attention to the matter below.

Achievement of planned targets

18. Refer to the annual performance report on pages 41 to 44 for information on the achievement of planned targets for the year and management's explanations provided for the under/over achievement of targets.

Report on the audit of compliance with legislation

Introduction and scope

19. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the public entity's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.

20. I did not identify any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

Other information

21. The Accounting Authority is responsible for the other information. The other information comprises the information included in the annual report, which includes the audit committee's report. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that have been specifically reported in this auditor's report.

22. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.

23. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

24. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact.

25. When I do receive and read other information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

26. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. I did not identify any significant deficiencies in internal control.

Auditor - General

Cape Town

31 July 2021

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general's responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for the selected programme and on the public entity's compliance with respect to the selected subject matters.

Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

   - identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
   - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the public entity's internal control
   - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting authority
   - conclude on the appropriateness of the accounting authority's use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the Heritage Western Cape to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a public entity to cease operating as a going concern
   - evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

Communication with those charged with governance

3. I communicate with the Accounting Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

4. I also provide the Accounting Authority with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

General Information

Nature of business and principal activities	Heritage Western Cape must regulate and monitor the promotion of conservation of the heritage environment in the Western Cape.
Registered office	Protea Assurance Building Greenmarket Square Cape Town 8000
Business address	Protea Assurance Building Greenmarket Square Cape Town 8000
Postal address	Private Bag X9067 Cape Town 8000
Bankers	Nedbank ABSA Bank

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The reports and statements set out below comprise the annual financial statements presented to the provincial legislature:

Statement of Financial Position

Statement of Financial Performance

Statement of Changes in Net Assets

Cash Flow Statement

Statement of Comparison of Budget and Actual Amounts

Accounting Policies

Notes to the Annual Financial Statements

Statement of Financial Position as at 31 March 2021

		2021	2020
Assets			
Current Assets			
Cash and cash equivalents	3	6 610	7 006
Inventories	4	121	121
Receivables from exchange transactions	5	6	19
		6 737	**7 146**
Total Assets		**6 737**	**7 146**
Liabilities			
Current Liabilities			
Payables from exchange transactions	6	-	5
Unspent conditional grants and receipts	7	406	406
		406	**411**
Total Liabilities		**406**	**411**
Net Assets		**6 331**	**6 735**
Accumulated surplus		6 331	6 735

Statement of Financial Performance

	Note(s)	2021 R '000	2020 R '000
Revenue			
Revenue from exchange transactions			
Heritage application fees	8	721	848
Interest income	9	220	528
Total revenue from exchange transactions		**941**	**1 376**
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non - exchange transactions	10	485	586
Transfers and subsidies received	11	550	1 844
Total revenue from non-exchange transactions		**1 035**	**2 430**
Total revenue		**1 976**	**3 806**
Expenditure			
Audit fees	12	(94)	(77)
Consulting and outsourced services	13	(497)	(949)
General expenses	14	(682)	(1 886)
Members fees	15	(1 107)	(1 207)
Total expenditure		**(2 380)**	**(4 119)**
Deficit for the year		**(404)**	**(313)**

Statement of Changes in Net Assets

	Accumulated surplus R '000	Total net assets R '000
Balance at 01 April 2019	**7 048**	**7 048**
Changes in net assets		
Deficit for the year	(313)	(313)
Total changes	(313)	(313)
Balance at 01 April 2020	**6 735**	**6 735**
Changes in net assets		
Deficit for the year	(404)	(404)
Total changes	(404)	(404)
Balance at 31 March 2021	**6 331**	**6 331**

Cash Flow Statement

	Note(s)	2021 R '000	2020 R '000
Cash flows from operating activities			
Receipts			
Cash received		1 271	3 193
Interest income		233	513
		1 504	3 706
Payments			
Cash paid to suppliers and employees		(1 900)	(3 294)
Net cash flows from operating activities	16	**(396)**	**412**
Net (decrease)/ increase in cash and cash equivalents		**(396)**	**412**
Cash and cash equivalents at the beginning of the year		7 006	6 594
Cash and cash equivalents at the end of the year	3	**6 610**	**7 006**

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget R '000	Adjustments R '000	Final Budget R '000	Actual amounts on comparable basis R '000	Difference between final budget and actual R '000	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Heritage application fees	850	(77)	**773**	721	**(52)**	22.1
Interest income	515	(300)	**215**	220	**5**	
Total revenue from exchange transactions	**1 365**	**(377)**	**988**	**941**	**(47)**	
Revenue from non-exchange transactions						
Transfer revenue						
Other income from non-exchange transactions	-	-	**-**	485	**485**	22.2
Transfers and subsidies received	1 002	-	**1 002**	550	**(452)**	22.3
Total revenue from non-exchange transactions	**1 002**	**-**	**1 002**	**1 035**	**33**	
Total revenue	**2 367**	**(377)**	**1 990**	**1 976**	**(14)**	
Expenditure						
Members fees	(780)	(350)	**(1 130)**	(1 107)	**23**	22.4
Audit fees	(72)	(23)	**(95)**	(94)	**1**	
General Expenses	(1 515)	750	**(765)**	(1 179)	**(414)**	22.5
Total expenditure	**(2 367)**	**377**	**(1 990)**	**(2 380)**	**(390)**	
Deficit	**-**	**-**	**-**	**(404)**	**(404)**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**-**	**-**	**-**	**(404)**	**(404)**	
Reconciliation						
Timing difference						
Operating				(404)		
Entity difference						
Operating				-		
Actual Amount in the Statement of Financial Performance				**(404)**		

Accounting Policies

1. Presentation of Annual Financial Statements

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

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

All figures have been rounded to the nearest thousand.

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

These accounting policies are consistent with the previous period.

1.1 Going concern assumption

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

1.2 Significant judgements and sources of estimation uncertainty

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

Receivables

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

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

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.

1.3 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.

Accounting Policies

1.3 Financial instruments (continued)

Classification

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

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

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

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

Initial measurement of financial assets and financial liabilities

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

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

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

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

Subsequent measurement of financial assets and financial liabilities

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

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

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

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

Accounting Policies

1.3 Financial instruments (continued)

Fair value measurement considerations

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

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

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

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

Financial assets measured at amortised cost:

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

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

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

Financial assets measured at cost:

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

Accounting Policies

1.3 Financial instruments (continued)

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

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

- derecognises the asset; and
- recognises separately any rights and obligations created or retained in the transfer.

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

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

Financial liabilities

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

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

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

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 purposes of this Standard) for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

1.4 Inventories

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

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

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

Accounting Policies

1.4 Inventories (continued)

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

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

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

1.5 Contingent Liabilities

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

Contingent liabilities are not recognised. Contingencies are disclosed in note 18.

1.6 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.7 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.

Accounting Policies

1.8 Revenue from non-exchange transactions

Recognition

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

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

Measurement

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

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

Conditional grants and receipts

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

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

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

Service in-kind

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

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.

Accounting Policies

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.

1.13 Budget information

The approved budget is prepared on a cash basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2020/04/01 to 2021/03/31.

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.

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.

Accounting Policies

1.14 Related parties (continued)

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 management in their dealings with the entity.

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

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

1.15 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

	2021 R '000	2020 R '000

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

In the current year, the entity has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
GRAP 1: Presentation of Financial Statements	01 April 2019	The impact of this is not material.
GRAP 2: Cash Flow Statement	01 April 2019	The impact of this is not material.
GRAP 3: Accounting Policies, Changes in Accounting Estimates and Errors	01 April 2019	The impact of this is not material.
GRAP 9: Revenue from exchange Transactions	01 April 2019	The impact of this is not material.
GRAP 12: Inventories	01 April 2019	The impact of this is not material.
GRAP 14: Events After the Reporting Date	01 April 2019	The impact of this is not material.
GRAP 17: Property Plant and Equipment	01 April 2019	The impact of this is not material.
GRAP 19: Provisions, Contingent Liabilities and Contingent Assets	01 April 2019	The impact of this is not material.
GRAP 23: Revenue from Non-Exchange Transactions	01 April 2019	The impact of this is not material.
GRAP 24: Presentation of Budget Information in Financial Statements	01 April 2019	The impact of this is not material.
GRAP 32: Service Concession Arrangements	01 April 2019	The impact of this is not material.
GRAP 104: Financial Instruments	01 April 2019	The impact of this is not material.
GRAP 108: Statutory Receivables	01 April 2019	The impact of this is not material.
GRAP 109: Accounting by Principals and Agents	01 April 2019	The impact of this is not material.
GRAP 34: Separate Financial Statements	01 April 2020	The impact of this is not material.
GRAP 35: Consolidated Financial Statements	01 April 2020	The impact of this is not material.
GRAP 36: Investments in Associates and Joint Ventures	01 April 2020	The impact of this is not material.
GRAP 37: Joint Arrangements	01 April 2020	The impact of this is not material.
GRAP 38: Disclosure of Interests in Other Entities	01 April 2020	The impact of this is not material.
GRAP 20: Related parties	01 April 2020	The impact of this is not material.

Notes to the Annual Financial Statements

	2021 R '000	2020 R '000

3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	133	249
Short-term deposits	6 477	6 757
	6 610	**7 006**

Credit quality of cash at bank and short term deposits, excluding cash on hand

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

4. Inventories

Inventory	121	121

Inventory consists of ceramic tiles used to identify heritage sites. During the year under review 1 tile was distributed free of charge.

5. Receivables from exchange transactions

Accrued interest	6	19

6. Payables from exchange transactions

Trade payables	-	5

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

7. Unspent conditional grants

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
Unspent conditional grant - National Lotteries Board	144	144
Unspent conditional grant - National Department of Tourism	21	21
Unspent conditional grant - US grant	241	241
	406	**406**

Conditional grants received
1. National Lotteries Board: For the Baboon Point Conservation Management Plan project
2. National Department of Tourism: For the Tourism Interpretive signage at Gugulethu Seven Memorial and
3. US Cultural Preservation grant: For the conservation of Diepkloof Rock Shelter, a Provincial Heritage Site in the process of being nominated a World Heritage Site.

8. Heritage application fees

Heritage application fees	721	848

The variance is due to fewer application fees received during the year under review resulting from the impact of COVID-19 on the construction industry.

Notes to the Annual Financial Statements

	2021 R '000	2020 R '000

9. Interest income

Interest received	220	528

The variance is due to the decrease in the prime interest rate resulting from the impact of Covid-19 on the economy.

10. Other income from non-exchange transactions

Donation: service in-kind	485	586

The variance relates to 1 official who resigned towards the end of 2019/20 financial year.
For detail on the Donation: Service in-kind refer to the narrative in note 14

11. Transfers and subsidies received

Transfers and subsidies received	550	1 844

The variance is due to the decrease in transfer funds received from the Department of Cultural Affairs and Sport due to budget cuts that was imposed resulting from the impact of COVID-19.

12. Audit fees

External audit	94	77

13. Consulting and outsourced services

Consultants and outsourced services	497	949

The variance is due to projects placed on hold because of the National lockdown resulting from the impact of COVID-19.

	2021 R '000	2020 R '000
14. General expenses		
Advertising	-	51
Bank charges	2	3
Communication	85	-
Courier services	-	29
Employee cost: service in kind	485	586
Entertainment	2	369
Equipment <R5 000	-	1
Gifts and awards	-	13
Legal fees	-	210
Printing and stationery	41	119
Software Licence renewal	42	39
Travel and subsistence	25	466
	682	**1 886**

Advertising:
During the 2019/20 year the entity purchased personalised wall banners and promotional items. Advertising was not required for the year under review.

Communication:
The variance is due to members claiming data cost for meetings attended virtually.

Courier services
During 2019/20 year permits were delivered to applicants via a courier service which was not required for the year under review.

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

Entertainment:
The variance is due to fewer catering required because meetings were held virtually.

Gifts and awards:
During the 2019/20 year certificates were given to members at the end of their term.

Legal fees:
The variance is due to no litigation and court cases received during the year under review compared to the previous year.

Printing and stationery:
The variance is due to fewer copies printed of the various reports.

Travel and subsistence:
The variance is due to fewer site visits done during the year under review as a result of the impact of COVID-19.

Notes to the Annual Financial Statements

	2021 R '000	2020 R '000
15. Members fees		
Annas, R	-	14
Attwell, M	-	33
Bailey, E	36	19
Baumann, N	22	24
Belter, D	46	15
Buttgens, P	38	35
Black, W	-	8
Carlsen, R	43	11
Collier, M	43	7
De Kock, S De	6	22
Swardt, I De	-	11
Waal, J	-	29
Dumbrell, K	30	53
Fataar, M	32	4
Gribble, J	24	19
Gibbs, D	42	34
Hermansen, S	29	10
Jacobs, G	74	61
Johnston, S	51	14
Knight, J	36	25
Lavin, J	3	7
Leshoro, T	-	12
Makeka, M	4	25
Malan, A	21	42
Martin, R	20	27
Mavumengwana, S	29	53
Mdludlu, M	26	23
Mgijima, B	10	14
Milandri, L	39	12
Moffette, A	-	6
Muller, C	72	83
Mutti, B	-	14
Myakala, V	12	16
Narainne, G	19	9
Ndhlovu, B	-	1
Orton, J	18	16
Pansegrouw, C	-	6
Peters, W	57	11
Redelstorff, R	2	-
Ruiters, R	-	19
Saunders, D	40	42
Scurr, M	47	46
Smart, C	-	13
Smidt, I	-	13
Smith, R	30	3
Snelling, C	-	54
Thomas, G	-	28
Van de Merwe, H	7	40
Van Graan, A	21	24
Vermeulen, F	-	40
Webley, L	29	56
Williams, G	20	-
Winter, S	21	-
Wolters, M	8	4
	1 107	**1 207**

	2021 R '000	2020 R '000

16. Cash (used in) generated from operations

Deficit	(404)	(313)
Changes in working capital:		
Inventories	-	1
Receivables from exchange transactions	13	(15)
Other receivables from non-exchange transactions	-	500
Payables from exchange transactions	(5)	(2)
Unspent conditional grants and receipts	-	241
	(396)	**412**

17. Commitments

Authorised operational expenditure

Approved and Contracted		
Africa Web - Website hosting	15	32
Joline Young Heritage Consultancy	-	40
Eco Africa Environmental Consultants (Pty) Ltd	172	172
Archeo - Adventures: CMP for Early Farmsteads	33	33
Yolk designs	13	13
SSA ADS Pty LTD	114	114
Vidamemoria Heritage Consultancy: Princess Vlei	-	55
Vidamemoria Heritage Consultancy : 5 Provincial Heritage Sites	-	81
Square One Landscape Architects	-	75
Eco Africa Environmental Consultants (Pty) Ltd	465	-
Cedar Tower Services Pty Ltd	76	-
	888	**615**

Total operational commitments		
Approved and contracted	888	615
	888	**615**

This expenditure will be financed from:

Total commitments		
Authorised operational expenditure	888	615

18. Contingent liabilities

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

This relates to a court case that was lodged at a North Gauteng High Court. The case relates to a decision that was taken by HWC not to approve the planned upmarket housing development, rezoning and subdivision rights to a property which is a Provincial Heritage Site. HWC is cited as a 3rd Defendant and the MEC for Department of Cultural Affairs and Sport of the Western Cape is cited as a 5th Defendant. The owners have issued a summons to recover the costs they have expended on the land as they allege that the declaration limits their property rights and should be seen as a constructive expropriation. The trial was heard in July 2019 and was concluded with the closing arguments in January 2020. The Court ruled in favour of the defendants. Subsequent to the judgment, **Leave to Appeal** to the Supreme Court of Appeal was granted by the Gauteng High Court. If the claim succeeds at the Supreme Court of Appeals, HWC's liability is estimated at R8.2million, unless the department approach the Constitutional Court to make a final pronouncement on the matter.

Notes to the Annual Financial Statements

	2021 R '000	2020 R '000

19. Related parties

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

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

Related party transactions

Income received from related party		
Department of Cultural Affairs and Sport	550	1 844

20. Prior period errors

Receivables was not fully disclosed in terms of GRAP 104 which resulted in an overstatement.

The correction of the error(s) results in adjustments as follows:

Statement of financial position		
Receivables from exchange transactions	-	(89)
Opening Accumulated Surplus	-	(89)

21. 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 2021, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R66 101 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.

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**.**

21. Risk management (continued)

Market risk

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

Interest rate risk

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

Financial assets

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

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

Cash flow interest rate risk

Financial instrument	Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms : Cash in current banking institutions	6 610	-	-	-	-
Payables - Extended credit terms	-	-	-	-	-
Net amount	6 610	-	-	-	-
Past due but not provided for	-	-	-	-	-

	2021 R '000	2020 R '000

22. Budget variances

Material variances between budget and actual amounts

Budget Adjustment:
During the 2020/21 financial year the budget was decreased with R377 000, from an original budget of R2,367m to an adjusted budget of R1,990m. This was mainly due to the decrease in the transfer payment from the Department of Cultural Affairs and Sport resulting from the impact of COVID-19.

22.1 - Heritage Application Fees:
The variance is due to less application fees received during the year under review due to the impact of COVID-19 on the construction industry.

22.2 - Other income from non-exchange transactions:
The variance is mainly due to GRAP 23 donation/employee cost adjustment made for service in-kind received from the Department of Cultural Affairs and Sport. Refer to note 14 for detail.

22.3- Transfers and subsidies received:
The variance is due to the decrease in transfer funds received from the Department of Cultural Affairs and Sport due to budget cuts that was imposed resulting from the impact of COVID-19.

22.4 - Members fees:
The variance is due to fewer site visits conducted than planned because of the lockdown restrictions.

22.5 - General Expense:
The variance is mainly due to GRAP 23 donation/employee cost adjustment made for service in-kind received from the Department of Cultural Affairs and Sport. Refer to note 14 for detail.

23. BBBEE Performance

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

URhulumente weNtshona Koloni
ImiCimbi yeNkcubeko nezemiDlalo

ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape

INgxelo yoNyaka
2020/2021

Imifanekiso equlathwe kwiqweqwe laleNgxelo yoNyaka yeLifa leMveli leNtshona Kapa wama-2020/2021:

1. IGenadendal Moravian Mission Station Slave Bell (34°02'S 19°33'E)

2. I-Ofisi eNdala yamaPasi kwaLanga, kwiSixeko saseKapa (33°56'38.9"S 18°31'33.6"E)

3. I-Ofisi eNdala yamaPasi kwaLanga, kwiSixeko saseKapa (33°56'38.9"S 18°31'33.6"E)

4. Incopho yeChapman's Peak, kwiSixeko saseKapa (34.0883° S, 18.3594° E)

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ICANDELO A: IINKCUKACHA NGOKUBANZI

1. IINKCUKACHA NGOKUBANI ZEQUMRHU LOLUNTU

IGAMA ELIBHALISIWEYO	Ilifa leMveli leNtshona Kapa
IFOMU ESEMTHETHWENI YEQUMRHU	Iqumrhu loLuntu
UHLOBO LOSHISHINO NEMISEBENZI EPHAMBILI	Kukuchonga, ukukhusela, ukulondoloza, ukulawula nokukhuthaza ilifa leMveli kwiNtshona Kapa
INOMBOLO YOBHALISO	AYINGENI
IDILESI YOKUHLALA	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town 8001
IDILESI YEPOSI	P. O. Box 1665 Cape Town 8000
I(II)NOMBOLO ZOMNXEBA	021 483 9598
INOMBOLO YEFEKSI	021 483 9845
IDILESI YEMEYILE	ceoheritage@westerncape.gov.za
IDILESI YEWEBHUSAYITHI	www.hwc.org.za
ABAPHICOTHI BANGAPHANDLE	Umphicothi-zincwadi Jikelel woMzantsi Afrika
IGAMA NEDILESI	19 Park Ln, Milnerton, Cape Town, 7441
IIBHANKI	Nedbank and ABSA
IGAMA NEDILESI	Nedbank - 85 St Georges Mall, Cape Town City Centre, Cape Town, 8001 Absa- Private Bag X9067 Corp Gauteng Cape Town
UMABHALANA WENKAMPANI/WEBHODI	AYINGENI

2. ULUHLU LWEZIFINYEZO/IZISHUNQULELO

AFS	IiNgxelo-mali zoNyaka
AGSA	Umphithothi-zincwadi Jikelele woMzantsi Afrika
APM	Inzululwazi ngezakudala, iMfundo ngezidalwa zamandulo neKomiti yeeNkwenkwezi eziqaqambileyo
BAR	INgxelo yoVavanyo olusiSiseko
BELCOM	UBume-meko bezoKwakha kunye neKomiti yeMbonakalo-mhlaba
BID	Uxwebhu lweeNkcukacha olusiSiseko
CEO	Igosa eliyiNtloko loLawulo
CFO	Igosa Eliyintloko Lezemali
CMF	Isakhelo soLawulo loLondolozo
CMP	Isicwangciso soLawulo loLondolozo
CoCT	Isixeko saseKapa
DCAS	Isebe leMicimbi yeNkcubeko neMidlalo
DERM	ICandelo loLawulo loMngcipheko weShishini, iSebe leNkulumbuso
EE	Ubulungisa kwezeNgqesho
EIA	Uvavanyo lweMpembelelo yeNdalo
EIR	Ingxelo yeMpembelelo yeNdalo
EPWP	INkqubo yeMisebenzi yoLuntu eyaNdisiweyo
ERM	Ulawulo loMngcipheko weShishini
ERMECO	Ulawulo loMngcipheko weShishini neKomiti yokuziPhatha
EXCO	Ikomiti eLawulayo
FCPD	Uphuhliso loMhlaba oMkhulu osiSigxina
GRAP	Imithetho-siseko yokuNika iNgxelo eYamkelekileyo Jikelele
HIA	Uvavanyo lweMpembelelo yeLifa leMveli
HWC	Ilifa leMveli leNtshona Kapa
HOMS	Intlanganiso yamaGosa eLifa leMveli
IACOM	Ikomiti yoVavanyo lweMpembelelo
IGIC	Uluhlu lweeMpahla, iKomiti yokuHlela nokuTolika
MEC	Ilungu (lePhondo) leBhunga loLawulo
MTEF	IsiKhokelo seNkcitho mali sesiQingatha soNyaka
NBRBSA	IMigaqo yoKwakha kaZwelonke kunye noMthetho weMigangatho yoKwakha

NEMA	UMthetho kaZwelonke woLawulo lweNdalo
NHRA	UMthetho kaZwelonke weZixhobo zeLifa leMveli
NID	ISaziso seNjongo yokuPhuhlisa
NPA	IGunya lezoshutshiso likaZwelonke
PAIA	UMthetho wokuKhuthazwa koFikelelo kwiiNkcukacha
PDIA	uLungelelwaniso lweNgxaki eQhutywa luPhindaphindo
SAHRA	I-Arhente yeZixhobo zeLifa leMveli yoMzantsi Afrika
SAHRIS	INkqubo yeeNkcukacha zeZixhobo zeLifa leMveli yoMzantsi

3. IMBULAMBETHE KASIHLALO

Kuluvuyo kum ukuthi thaca iNgxelo yoNyaka yeLifa leMveli leNtshona Kapa kunyaka-mali ophela ngomhla wama-31 kweyoKwindla wama-2021. IBhunga lethu lonyulwe nguMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo uMphathiswa oBekekileyo; UNks Anroux Marais malunga nonyaka omnye (1) oneenyanga ezisibhozo (8) ezidlulileyo kwisithuba seminyaka emithathu ukuqala ngomhla woku-1 kweyeNkanga yama-2019 ukuya kowama-31 kweyeDwarha yowama-2022. IBhunga lamiselwa yiNkulumbuso u-Alan Winde kunye noMphathiswa oBekekileyo uMarais ngomhla wama-23 kweyeDwarha yowama-2019.

IBhunga lenze utshintsho olungephi ukusukela ekutyunjweni kwalo okokuqala kwiikomitana zalo xa lalisonyulwa okokuqala ngenxa yorhoxo olwenzekayo kwizikhundla. Olu tshintsho lwenzelwa ukunciphisa ukungahambi kakuhle kunye nokusebenza kakubi kweekomitana. Umsebenzi omninzi weLifa leMveli leNtshona Kapa unikezelwe kwezi komiti nangona izigqibo zokugqibela zithathwa ze kufikelelwe kuzo liBhunga liphela. IBhunga lethu linombulelo ongazenzisiyo kwiingcali zelifa lemveli ezihlala njalo zinikezela ngeenkonzo zazo ngokuzithandela zisebenzela ezi komiti. Inkqubo yokulawula izibonelelo zelifa lemveli kwiphondo elikhula ngokukhawuleza njengeNtshona Kapa inzima kakhulu kwaye ifuna inyameko nezakhono ezizodwa. Oku kubonakala kwinani lamatyala angena kwiiNkundla zamaTyala kunye neenkundla ezandayo ukumiselwa ngoncedo lweLifa leMveli leNtshona Kapa.

Olu phuculo bebungenakwenzeka ngaphandle kokuzinikela kwabasebenzi beSebe leMicimbi yeNkcubeko neMidlalo abathe noko kukho iimpembelelo ezimbi ezibangelwe ngubhubhane weKhovidi-19 bakwazi ukuhambisa inkonzo ebalaseleyo. IBhunga linoluvo lokuba kufuneka abasebenzi abaninzi ukuze bakwazi ukwenza umsebenzi wabo ngokugqibeleleyo. Into exhalabisayo ikwayimivuzo ehlawulwa abasebenzi abaqeqeshiweyo. Kukho ukunyuka okuphezulu kwabasebenzi ngenxa yemivuzo yabasebenzi abaqeqeshiweyo abangakhuphisani kangako kwimarike. Le yinto ekufuneka ithathelwe ingqalelo ukuqhubeka nokuhambisa inkonzo ekumgangatho ophezulu kubantu beli phondo lethu silithandayo. Oku kubaluleke ngakumbi kuba uninzi lwezicelo ngoku zenziwa ngaphakathi.

Ngeli xesha liphantsi kophononongo, iBhunga liye laqhubeka nokuvavanya amagunya alo ngokusekwe kuluvo lwezomthetho oluqinisekisa ukuba iBhunga leLifa leMveli leNtshona Kapa liGosa eliPhendulayo. IBhunga lethu lixhamle kakhulu kwisikhokelo esinikezelwe liGosa eliyiNtloko lezeMali (i-CFO) kwaye ngoku sele liyiqonda ngcono imisebenzi yalo yokuthembeka. Olunye utshintsho lwenziwe kubathunywa beGosa eliPhendulayo ukwenza

ukuba iBhunga likwazi ukwenza lo msebenzi ubaluleke kangaka. Kwakukho utshintsho olungephi kubathunywa bekomiti. Uluhlu lweeKomiti zeMpahla, ukuGcina nokuTolika zinikwe igunya elibanzi lokuvuma izicelo zokubhaliswa kwemibutho yolondolozo.

ILifa leMveli leNtshona Kapa liziva lithobekile kuba ngeli xesha lophononongo, ezi ziza zilandelayo zabhengezwa njengeziza zeLifa leMveli lePhondo. Isiza esabhengezwa kuqala sasikwi-Ofisi eNdala yamaPasi kwaLanga kwi-Erf 661. UMphathiswa utyhile umbhalo wokuqala osemthethweni ngomhla wama-26 kweyoMdumba wama-2021. Uthe esi siza "sinembali etyebe kakhulu" ngendima yaso nenkqubo yedompas. Isiza sesibini esabhengezwa njengesiza seLifa leMveli lephondo yayiyiFreedom Square eBonteheuwel, ilokishi engekude kuyaphi kwilokishi yakwaLanga. Le yayiyindawo ekwakuhlanganwa kuyo apho ababesilwa inkqubo yengcinezelo nababesilwela inkululeko babeya kungungelana khona ukuze bacwangcise kwaye bacebe.

Ibhunga leLifa leMveli laseNtshona Kapa likhathazekile ngenkqubela ecothayo eyenziwe ngoomasipala ekufundeni ukubakho kolwazi malunga noMthetho weZixhobo zeLifa likaZwelonke, ongunombolo wama-25 we-1999 (i-NHRA). Ngelishwa, ibhunga alizange lenze miboniso yoluntu njengoko kwakucwangcisiwe ngenxa kabhubhane okhoyo njengoko kwakumiselwe ngaphambili kuzo zonke izithili zeli zephondo ukwenza ukuba oomasipala balwazi uxanduva lwabo nokubakhuthaza ukuba benze isicelo sobuchule. Ndingathanda ukugxininisa ukuba ezi zicwangciso ziphazanyiswe yiKhovidi-19. Le yinto iBhunga ethembisa ngokuyenza nje ukuba kukhuseleke, kusebenze kwaye kube kunokwenzeka.

Ndingathanda ukubulela obe enguSihlalo weBhunga, uMnu Bongani Mgijima kunye nebhunga langoku ngokuthatha inxaxheba kwabo enkulu ekuqhubeni ngobunono imisebenzi yeBhunga. Siyaluqonda uxanduva olukhulu olubekwa emagxeni ethu kwaye siziva sithobekile kukuphawula eli lungelo lilapha phezu kwethu ukuba sikhonze abantu bephondo lethu esilithandayo. Amazwi ombulelo kwakhona aya kubo bobabini, iGosa ebelisaya kuba leloLawulo eliyiNtloko, uGqr Mxolisi Dlamuka kunye nobesaya kuba liGosa loLawulo eliyiNtloko eliBambeleyo leLifa leMveli leNtshona Kapa kunye nakubasebenzi babo ngokwenza wonke umsebenzi onzima ukwenza umsebenzi wethu njengeBhunga ubelula kakhulu. Kananjalo singathanda ukudlulisa umbulelo wethu kuCFO, uNks Brenda Rutgers, nakwicandelo lakhe ekusincedeni sikwazi ukulawula imali yethu ngendlela efanelekileyo nangendlela enoqoqosho. Sinombulelo ongazenzisiyo kuMlawuli oyiNtloko uMnu Guy Redman neNtloko yeSebe uMnu Brent Walters, kunye noMphathiswa wePhondo oBekekileyo uNks Anroux Marais, ngenkxaso kumsebenzi weLifa leMveli leNtshona Kapa. Ngaphandle kwenkxaso yabo iinzuzo ezibonisiwe kule Ngxelo yoNyaka bezingayi kuphunyezwa. Okokugqibela, ilizwi lombulelo kwamanye amaBhunga esisebenza nawo namalungu ekomiti yeLifa leMveli leNtshona Kapa ngokuzinikela kwabo nokuzibophelela ekudaleni amakamva nokunobakho kuko konke okudlulileyo kwethu.

M Mdludlu

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USihlalo weBhunga

UMmeli Mandla Mdludlu

Umhla: wama-31 kweyeThupha wama-2021

4. ISIXHWANKATHELO SEGOSA LOLAWULO ELIYINTLOKO

Intshayelelo

Xa sijonga ngemva kunyaka ophelileyo, akuthandabuzeki ukuba ilizwe kunye nephondo eli liye lajongena nemiceli mngeni emininzi emva kwempembelelo yobhubhane weKhovid-19. Ukumiswa ngxi kweentshukumo ngenxa yalo bhubhane, okuqale ngomhla wama-27 kweyoKwindla wama-2020, kusinyanzelise ukuba sicinge ngokwahlukileyo ngendlela iinkonzo ezinokuhanjiswa ngayo kubantu baseNtshona Kapa. Oku kubangele ingqwalasela enzulu kwiimpawu zentsulungeko leLifa leMveli leNtshona Kapa nokuvelisa ubuchule kunye nokukwazi ukuziqhelanisa nemeko yeentlekele. Iimpawu zentsulungeko ezisemgangathweni ze-HWC zokhathalelo, ubuchule, ukuphendula, ukuthembeka, ukuvelisa izinto ezintsha, ukuphendula, ukuquka konke kunye nentlonipho, kuhlala kungundoqo womoya apho iinjongo ze-HWC ikukukusebenzela ukufezekisa isigunyaziso sayo. Oku kwakhe isiseko apho i-HWC ithathe isigqibo ekuqaleni kokumiswa ngxi kweentshukumo ukuqinisekisa ukuba ihlala isebenza ngexesha lokumiswa ngxi kweentshukumo, nokususa iinkqubo zayo zesicelo semvume ukusuka kwinkqubo yesicelo sokuphikisa esisekwe ephepheni, ukuya kwinkqubo yobuchwepheshe bobuxhakaxhaka balemihla bekhompyutha ngokupheleleyo kungaphelanga iveki kumiswe ngxi iintshukumo kwekaTshazizmpuzi wama-2020. I-HWC idlala indima ebalulekileyo kwiinkqubo zesicelo kunye nabasemagunyeni bengingqi, kwaye ngokubhekisele kuphuhliso namasebe afana neSebe lezoCwangciso lweNdalo noPhuhliso (i-DEADP) kunye neSebe leZimbiwa (i-DMR). Impendulo eqhubekayo kwizicelo iqinisekise ukuqhubeka kweshishini elibalulekileyo ekufakeni igalelo kuhlumo loqoqosho.

ILifa leMveli leNtshona Kapa liyaqhubeka nokuthatha inxaxheba emsebenzini weqela loPhuhliso loMhlaba oMkhulu osiSigxina weNkulumbuso (i-FCPD). Kwisigaba solingo lokuqala ekuqaleni kowama-2019, i-FCPD kufuneke ichonge iindawo eziphambili ezithintela ukukhula koqoqosho kwiSixeko saseKapa nakwisigaba sayo sesibini nesesithathu kwisithuba sowama-2020/2021 sigxile ekusombululeni ingxaki 'ekuphulukaneni nemisebenzi kunye nasekuhleni kwezinga lemisebenzi kwezoqoqosho kushishino lokwakha kunye nophuhliso lwendawo kwiSixeko saseKapa '. Iqela liphumeze uLungelelwaniso lweNgxaki eQhutywa luPhindaphindo (i-PDIA) lokujongana nomsebenzi walo ekuvavanyeni iindawo zokungena ezichongiweyo ekusombululeni ingxaki kunye nezisombululo ezinokwenzeka kunye nezenzo.

I-HWC kunye neSebe loPhuhliso lwezoQoqosho noKhenketho (i-DEDAT) ziqalise iprojekthi yokuphanda izithintelo ekuphunyezweni ngokukuko koMthetho kaZwelonke weZixhobo

zeLifa leMveli, kunye nendlela eyiyo yokuphumeza ngokufanelekileyo isigunyaziso solawulo lwezixhobo zelifa lemveli. Olu phando lubaluleke ngokukodwa ukuqinisekisa ukuba ulawulo lwezixhobo zelifa lemveli lwenziwa ngendlela exhasa uphuhliso olufanelekileyo nolawulo oluzinzileyo lwemithombo ebalulekileyo kwiphondo.

Ukuqhubekeka kwezicelo kunye nabathunywa

Umsebenzi omninzi owenziwe yi-HWC kukusingathwa kwezicelo zelifa lemveli, ikakhulu ezikwibakala lesi-III (lendawo) ngokubaluleka kwelifa lemveli. Ngokwe-NHRA, ezo zixhobo kufuneka zilawulwe ngugunyaziwe wengingqi ochaphazelekayo. Ukuze ugunyaziwe wasekhaya enze njalo, kufuneka kuqala afumaneke enesakhono sokwenza imisebenzi ngokwe-NHRA, kwaye xa ubuchule buqinisekisiwe liBhunga le-HWC, inkqubo yokwabela imisebenzi ngokwe-NHRA iyenziwa. I-HWC ixoxa neSixeko saseKapa ukuba yenze imisebenzi ethile ye-NHRA, umzekelo izicelo ze-s34 (izakhiwo ezingaphezulu kweminyaka engama-60). Ukuthunyelwa okunjalo kuya kuba linyathelo elihle lokuhlengahlengisa izicelo zophuhliso apho ugunyaziwe wengingqi efuna isigqibo kwi-HWC kwizicelo ze-s34 ngaphambi kokuba enze isigqibo sakhe kwisicelo sophuhliso lweMigaqo yoKwakha kaZwelonke kunye noMthetho weMigangatho yoKwakha (i-NBRBSA).

Ukukhuselwa nokunyuswa kwezixhobo zelifa lemveli

Eyona nto iphambili ngokubaluleka kwi-HWC kukuqhubeka nokuchonga, ukulawula nokukhuthaza izixhobo zelifa lemveli ezibonakalisa iyantlukwano yephondo. Izixhobo ekubonwa ukuba zibaluleke kakhulu kwiphondo kulo nyaka uphononongwayo zibandakanya: i-Ofisi eNdala yamaPasi yakwaLanga, ISikhumbuzo sakwaLanga; seGugulethu 7, eGugulethu; iFreedom Square, eBonteheuwel; iPrincess Vlei, eRetreat kunye neNdawo yoLondolozo lweNdalo yeBlaauwberg, eBlaauwberg naseMelkbosstrand.

liNdlela zeNkcitho-mali

	2020/2021			2019/2020		
Inkqubo/umsebenzi/injongo	**Uhlalo lwabiwo-mali**	**Eyona Nkcitho**	**Inkcitho (Ngaphezulu)/Ngaphantsi**	**Uhlalo lwabiwo-mali**	**Eyona Nkcitho**	**Inkcitho (Ngaphezulu)/Ngaphantsi**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
limpahla neenkonzo	1 990	2 380	(390)	3 561	4 119	(558)
Zizonke	**1 990**	**2 380**	**(390) ***	**3 561**	**4 119**	**(558)**

** Inkcitho egqithisileyo ikakhulu inxulumene neGRAP 23: iNkonzo yeSisa ihlengahlengiselwe imivuzo yama-R 485 000 anxulumene nabasebenzi bolawulo lwezemali beQumrhu likaRhulumente. Iinkcukacha ezithe vetshe zicacisiwe kwiiNkcazo zeMali zoNyaka ze-HWC, inqaku le-14.*

Isincomo

Xa sijonga emva kunyaka wotshintsho i-HWC ibone utshintsho ngokushiya kwe-CEO yayo, uGqr Mxolisi Dlamuka, ekuvakaliswa kuye umbulelo ongazenzisiyo ngobunkokheli bakhe

kunye nesikhokelo sakhe emsebenzini kweli ziko. IBhunga le-HWC libe notshintsho kusihlalo kunye noMmeli uMandla Mdludlu ethatha isikhundla sokuba ngusihlalo ukusukela kweyoMqungu wama-2021, ngelixa uMnu Bongani Mgijima eqhubeka njengelungu leBhunga, elomelele kakhulu kumsebenzi weBhunga.

Ukuqukumbela ndinganqwenela ukubulela uMphathiswa weMicimbi yeNkcubeko neMidlalo ngobunkokheli bakhe obungagungqiyo kunye nenkxaso yequmrhu. Ndidlulisa umbulelo wam kwiKomiti yoPhicotho-zincwadi nakwamanye amaqumrhu oqwalaselo athe asebenza ngeliso elibukhali novavanyo lwentsebenzo ye-HWC unyaka wonke. INtloko yeSebe kunye neqela labaphathi abaphezulu beDCAS bayaqhubeka nokubeka iliso kwiziko, eli galelo lixatyisiwe.

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IGosa loLawulo eliyiNtloko (iBambela)
Nks Colette Scheermeyer
Umhla: wama-31 kweyeThupha wama-2021

5. INGXELO YOXANDUVA NENGQINISEKISO YOKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi lwam nenkonlelo, ndiyakungqina oku kulandelayo:

Zonke iinkcukacha nezixa zemali ezidandaliswe kwingxelo yonyaka ziyangqamana neengxelo zemali yonyaka eziphicothwe nguMphicothi-zincwadi Jikelele.

Ingxelo yonyaka igqityiwe, ichanekile kwaye akukhonto ishiyelelweyo.

Ingxelo yonyaka ilungiswe ngokungqamene nezikhokelo kwingxelo yonyaka njengoko ikhutshiwe nguNondyebo kaZwelonke.

IiNgxelo zeMali zoNyaka (iCandelo E) zilungiswe ngokungqinelana nemigangatho we-SA GRAP esebenzayo kwiqumrhu loluntu.

Igunya eliphendulayo linoxanduva lokulungiselelwa kweengxelo zemali zonyaka kunye nezigwebo ezenziwe kwezi nkcukacha.

Igunya elinika ingxelo linoxanduva lokuseka nokumilisela inkqubo yolawulo lwangaphakathi lenzelwe ukubonelela ngengqinisekiso engephi malunga nokunyaniseka nokuthembeka kweenkcukacha zomsebenzi, ulwazi ngezabasebenzi kunye neengxelo zemali zonyaka.

Abaphicothi zincwadi bangaphandle bayazibandakanya ekuvezeni uluvo oluzimeleyo kwiingxelo zemali zonyaka.

Ngokoluvo lwethu, ingxelo yonyaka ibonisa ngokufanelekileyo imisebenzi, iinkcukacha zendlela yokusebenza, iinkcukacha ngemicimbi yabasebenzi kunye nemicimbi yezemali yequmrhu likarhulumente kunyaka-mali ophele ngomhla wama-31 kweyoKwindla wama-2021.

Ozithobileyo

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IGosa eliLawulawulayo eliyiNtloko (iBambela)	USihlalo weBhunga
Nks Colette Scheermeyer	Mmeli Mandla Mdludlu
Umhla: wama-31 kweyeThupha wama-2021	Umhla:wama-31kweyeThupha wama-2021

6. ISISHWANKATHELO SESICWANGCISO

6.1. Umbono

Okubandakanyiweyo, okuguquliweyo, okugxile ebantwini, ulawulo oluzinzileyo lwezixhobo zelifa lemveli leNtshona Kapa.

6.2. Umnqophiso

ILifa leMveli leNtshona Kapa liqinisekisa kwaye liphumeze ukuchongwa okubandakanya wonke ubani, ulawulo oluzinzileyo nolumanyanisiweyo, ulondolozo kunye nokuphakanyiswa kwezixhobo zelifa lemveli ezibambekayo nezingaphathekiyo ukuze kubekho igalelo kutshintsho nasekwakhiweni kwesizwe.

6.3. Iimpawu zentsulungeko

Ukukhathalela, uBuchule, ukuThatha uxanduva, ukuNyaniseka, ukuVelisa izinto ezintsha, ukuPhendula, ukuQuka neMbeko.

7. UWISO-MTHETHO NAMANYE AMAGUNYA

ILifa leMveli leNtshona Kapa, ishedyuli ye-3C yeQumrhu likaRhulumente, ngokubhekisele kwigunya lowiso-mthetho apho ukusebenza kwalo konke kusekelwe njengesibophelelayo ngokwale miba ilandelayo:

- Ukukhuthaza ulawulo olululo kuwo onke amanqanaba;
- Ukuxhobisa uluntu ukuba lukhulise kwaye lilondoloze izibonelelo zelifa lemveli ukuze zibe nokushiyelwa izizukulwana ezizayo
- Ukubeka imigaqo ngokubanzi yokuphatha ulawulo lwezixhobo zelifa lemveli kuyo yonke iNtshona Kapa; kwaye
- Ukungenisa inkqubo emanyanisiweyo yokuchonga, ukukhusela, ukulondoloza, ukulawula nokwazisa izixhobo.

7.1 Amagunya oMgaqo-siseko

Icandelo	Uxanduva oluthe ngqo kwiLifa leMveli leNtshona Kapa
Umgaqo-siseko weRiphablikhi yoMzantsi Afrika, we-1996	
Icandelo lama-24(b)(ii): Okusingqongileyo	ILifa leMveli leNtshona Kapa kufuneka, ngokomthetho nezinye iindlela, lilawule kwaye libeke iliso ekukhuthazweni ko lolondolozo lwendalo kwiNtshona Kapa. Oku akunakwenziwa ngendlela engangqinelaniyo nalo naluphi na ulungiselelo loMqulu wamaLungelo. Iingxelo zonyaka zalo myalelo kufuneka zingeniswe kwiPalamente yePhondo leNtshona Kapa.
Icandelo lama-31: Inkcubeko, inkolo neelwimi zoluntu	ILifa leMveli leNtshona Kapa kufuneka liqinisekise ukuba iinkqubo neeprojekthi zalo zithathela ingqalelo ukwahluka ngokwenkcubeko yabemi beNtshona Kapa..
Icandelo lama-41: Imithetho-siseko karhulumente osebenzisanayo nobudlelwane phakathi koorhulumente	ILifa leMveli leNtshona Kapa lisebenzisana nawo onke amanqanaba karhulumente. Ngokwezigunyaziso zayo, i-HWC isebenza ngokubambisana neSebe leMicimbi yeNkcubeko neMidlalo, i-Arhente yeZixhobo zeLifa leMveli loMzantsi Afrika (i-SAHRA) noomasipala baseNtshona Kapa.
Icandelo 4A: IiNdawo eziSebenzayo zoBuchule boMthetho kuZwelonke nakwiPhondo	ILifa leMveli leNtshona Kapa lisebenzisana ne-Arhente yeZixhobo zeLifa leMveli loMzantsi Afrika malunga nemicimbi yelifa lemveli ingakumbi iiNdawo zeLifa leMveli likaZwelonke elikwiNtshona Kapa.
Icandelo le-195: Imilinganiselo esisiseko kunye nemithetho-siseko ephethe ulawulo loluntu.	Amagosa eLifa leMveli leNtshona Kapa kufuneka ahambelane nezixhobo zecandelo le-195, elinika inkcazo yeempawu zentsulungeko ezisesikweni zentando yesininzi kunye nemithetho-siseko ephethe ulawulo lukarhulumente. Icandelo le-195 (1) (b) lifuna ukukhuthaza ukusetyenziswa kwezixhobo ngendlela efanelekileyo, enoqoqosho nesebenzayo. Oku

Icandelo	Uxanduva oluthe ngqo kwiLifa leMveli leNtshona Kapa
Umgaqo-siseko weRiphablikhi yoMzantsi Afrika, we-1996	
	kuthetha ukuba iinkqubo ezenziweyo kwicandelo likarhulumente kufuneka zivelise ezona zixhobo ngeyona ndleko iphantsi.
UMgaqo-siseko weNtshona Kapa, we-1997	
Icandelo lama-81	ILifa leMveli leNtshona Kapa kufuneka liphumeze imigaqo-nkqubo yokukhuthaza kunye nokugcina intlalontle yabantu beNtshona Kapa, ngakumbi ngokubhekiselele kukhuselo nolondolozo lwembali yendalo, imbali yezenkcubeko, ilifa lemveli lezinto zakudala kunye nolwakhiwo lweNtshona Kapa ukuze kuxhamle izizukulwana ezikhoyo ngoku. nezizayo. ILifa leMveli leNtshona Kapa kufuneka liphumeze imigaqo-nkqubo ethe ngqo malunga noku.

7.2 Amagunya asemthethweni

UMthetho kaZwelonke	Isalathisi	Inkcazelo
UMthetho woLawulo lweMali kaRhulumente, we-1999	uMthetho woku-1 we-1999	UMtheho woLawulo lweMali kaRhulumente (i-PFMA): • uphatha ulawulo lwemali kurhulumente kazwelonke nowamaphondo, amaqumrhu karhulumente adwelisiweyo okanye angadweliswanga, amaziko omgaqo-siseko nezindlu zowiso-mthetho zamaphondo. • uqinisekisa ukuba yonke ingeniso, inkcitho, ii-asethi kunye namatyala ala maziko alawulwa ngokufanelekileyo nangokusebenzayo; kwaye • uchaza uxanduva lwabantu abanikwe ulawulo lwemali kula maqumrhu

UMthetho kaZwelonke	Isalathisi	Inkcazelo
UMthetho wokuKhuthazwa koFikelelo kwiiNkcukacha, wama-2000	uMthetho wesi-2 wama-2000	Lo Mthetho unika ifuthe lokubanelungelo lokufikelela kwiirekhodi ezigcinwe ngurhulumente namaqumrhu abucala. Phakathi kwezinye izinto, i-HWC naliphi na iqumrhu likarhulumente nelabucal kufuneka: • liqulunqe incwadana yokufundisa echaza kumalungu oluntu ukuba izicelo zifakwa njani ukuze kufikelelwe kwiinkcukacha ezigcinwe liqumrhu; kunye • nokuqesha igosa leenkcukacha ukuze liqwalasele izicelo zokufikelela kwiinkcukacha ezigcinwe liqumrhu.
UMthetho wokuKhuthazwa koLawulo loBulungisa, wama-2000	uMthetho wesi-3 wama-2000	Lo Mthetho: • ubeka imithetho nezikhokelo zokuba abalawuli kufuneka balandelele xa bethatha izigqibo; • ufuna abalawuli ukuba bazise abantu ngamalungelo abo ukuphononononga okanye ukubhena kwaye amalungelo abo okufuna izizathu; • ufuna abalawuli ukuba banike izizathu zokuthatha kwabo izigqibo; kunye • nokunika amalungu oluntu ilungelo lokucela umngeni izigqibo zabalawuli enkundleni.
UMthetho woKhuselo lweNkcukacha zoBuqu, wama-2013	uMthetho wesi-4 wama- 2013	Lo Mthetho ubeka uxanduva kumaziko ekuqinisekiseni ngoku kulandelayo: • Ukukhuthaza ukhuseleko lweenkcukacha zobuqu eziqhutywe ngamaqumrhu karhulumente nawabucala; kunye • Nokwazisa ngeemeko ezithile ukuze kusekwe ezona mfuno zisezantsi zokuqokelelwa kweenkcukacha zobuqu. Njengoko i-HWC iqokelela iinkcukacha ekwenziweni kwezicelo, uMthetho we-POPI kufuneka uthotyelwe.

UMthetho kaZwelonke	Isalathisi	Inkcazelo
UMthetho weLifa leMveli kaZwelonke, we-1999	uMthetho wama-25 we-1999	Ilifa leMveli laseNtshona Kapa lilifumana igunya lalo kolu wiso-mthetho. Ukongeza, uMthetho uxhobisa i-HWC ukwenza oku kulandelayo: • Ukuchonga, ukurekhoda nokufikelela kwizixhobo zelifa lemveli ezifanelekileyo kwiNtshona Kapa; • Ukukhusela nokulawula izixhobo zelifa lemveli kwiNtshona Kapa; kunye • Nokumisela imigaqo-nkqubo, iinjongo nezicwangciso zeqhinga zolawulo lwezixhobo zelifa lemveli.
UMthetho weNgqungqut hela yeLifa leMveli weHlabathi, we-1999	uMthetho wama- 49 we- 1999	ILifa leMveli leNtshona Kapa, ngokuhambelana nalo Mthetho, liqinisekisa ukuba iziza ezityunjelwe isikhundla seLifa leMveli yeHlabathi kufuneka zikhuselwe ngokusesikweni kwaye apho kukho imfuneko zinike inkxaso ngokulondolozwa okuqhubekayo kunye nokunika ingxelo ngamaxesha athile.
IMigaqo yoLawulo lweZixhobo zeLifa leMveli leNtshona Kapa	i-PN 336 yama-25 kweyeDwarha wama-2002, i-PN 298 yama-29 kweyeThupha wama-2003, i-PN 212 kweyeNkanga wama-2004,	Imigaqo ibonelela ngokusetyenziswa ngokukuko kolawulo lwelifa lemveli eNtshona Kapa.

UMthetho kaZwelonke	Isalathisi	Inkcazelo
	i-PN 106 yama-31 kweyoKwindla wama-2005. i-PN7497/2015 kweyoMsintsi wama-2015.	

7.3 Umthetho wamatyala

Inkundla yamaTyala	Isalathisi	Inkcazelo
u-Louis Johannes Raubenheimer ephikisana neHendrik Johannes Bredenkamp Trust Nabanye	iNkundla ePhakamileyo yaseNtshona Kapa, inombolo yetyala: 10228/2004	Isigwebo sijongana nento ethi "umdla ngokunyanisekileyo " kwisigqibo segunya lelifa lemveli esiya kuthi sidlulise indawo ekubhenwa kuyo malunga ne-NHRA. INkundla ifumanise ukuba kufuneka ibe ngumdla wokwenyani hayi nje ukunamathela ngokuvakalayo kwizixhobo zelifa lemveli.

Inkundla yamaTyala	Isalathisi	Inkcazelo
ii-Top Performers (Pty) Ltd ziphikisana noPhathiswa weMicimbi yeNkcubeko noLonwabo	iNkundla ePhakamileyo yaseNtshona Kapa, inombolo yetyala: 5591/2005	Esi sigwebo sibe nefuthe elibonakalayo kwiinkqubo zokubhena zeenkundla zamatyala ezonyulwe ngu-MEC ngokwecandelo lama-49 loMthetho kaZwelonke weLifa leMveli, we-1999, ofundwa noMmiselo we-12 we-PN 336 yama-2003. I-DCAS no-MEC bathathe amanyathelo ekulungiseni ukuqinisekisa iinkqubo zolawulo ezingenamkhethe nokwenza amalungiselelo okwamkelwa kobungqina obutsha kwingxelo yenkqubo yenkundla, kunye nokuthotyelwa okungcono kwemithetho yezobulungisa bendalo ngokumamela kwelinye icala lesongezo.
IiManyano zooSihlalo ziphikisana noMphathiswa wezoBugcisa neNkcubeko	Eyona Nkundla iPhakamileyo yeziBheno, inombolo yetyala: 25/2006	Esi sigwebo sichaza ukuba yintoni na ebandakanya uthethathethwano olwaneleyo nabahlali bendawo kunye nabanye abathathi-nxaxheba malunga notshintsho olucetywayo kumagama eendawo. I-DCAS kunye neKomiti yaMagama eeNdawo yeNtshona Kapa esekwe yi-MEC ngabadlali-ndima ababalulekileyo ekuphunyezweni komthetho ofanelekileyo, ngakumbi ngokubhekisele ekuququzelweni kothethwano nabachaphazelekayo noluntu. Kuya kufuneka basithathele ingqalelo esi sigwebo kwiinkqubo abazisebenzisayo ukulawula utshintsho olucetywayo kumagama eendawo.
IiLabhoratri zeQualidental ziphikisana neLifa leMveli leNtshona Kapa	Eyona Nkundla iPhakamileyo yeziBheno, inombolo yetyala: 647/2006	Esi sigwebo siqinisekisile amagunya anikwe uMphathiswa wePhondo kunye neLifa leMveli leNtshona Kapa lokunyanzelisa iimeko zophuhliso ngokwecandelo lama-48 loMthetho kaZwelonke weLifa, we-1999.
I-Arhente yeZixhobo zeLifa leMveli yaseMzantsi Afrika iphikisana	iNkundla ePhakamileyo yaseNtshona Kapa, inombolo	Isigwebo sijongana nomcimbi womsebenzi owamkelweyo phantsi kweMigaqo yoKwakha kaZwelonke phambi kweziko lokhuseleko olusesikweni ngokumalunga ne-NHRA kunye nemiba yokuba semthethweni kwesaziso sokhuselo lwethutyana.

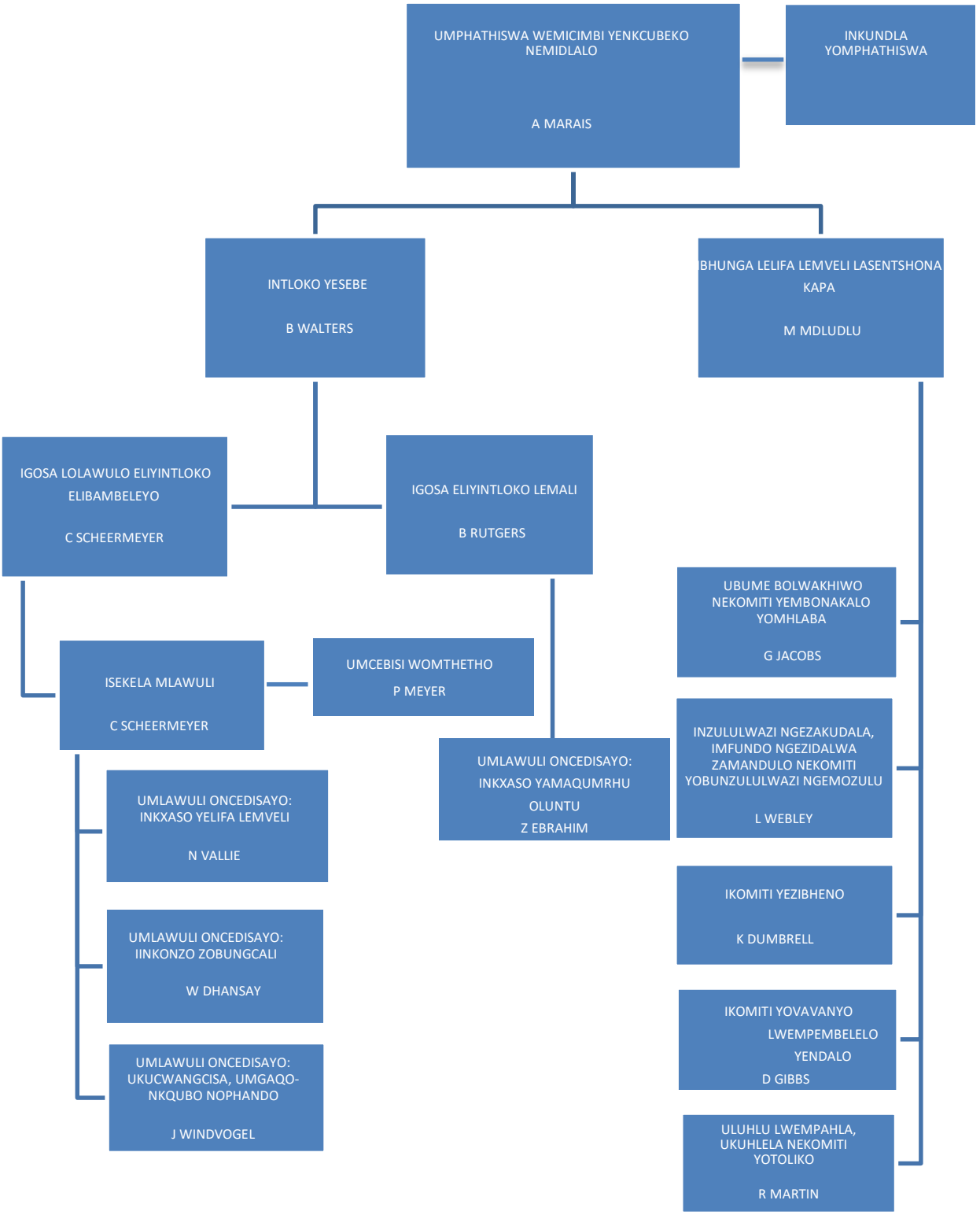
Inkundla yamaTyala	Isalathisi	Inkcazelo
ne-Arniston Hotel Property (Pty) Ltd kunye noMnye oNgomnye	yetyala: 5446/2006	
i-Willows Properties (Pty) Ltd iphikisana noMphathiswa weMicimbi yeNkcubeko neMidlalo	iNkundla ePhakamileyo yaseNtshona Kapa, inombolo yetyala: 13521/2008	Umfaki-sicelo wafaka isicelo esingxamisekileyo kwiNkundla ePhakamileyo ukunyanzelisa uMphathiswa wePhondo ukuba enze isigqibo okanye, kungenjalo, akhuphe iRekhodi yeSigqibo malunga nesibheno esifakwe kuMphathiswa ngokwecandelo lama-49 loMthetho weLifa leMveli kaZwelonke, we-1999, ufundwe kunye nommiselo we-12 (7) we-PN 336 yama-2003. Impembelelo yesigwebo kwi-DCAS kukuba kufuneka iqinisekise ukuba iinkundla zikhupha iiRekhodi zesiGqibo kwangexesha. Iindlela zokulungisa aphunyeziwe.
iManyano yaBahlawuli beRhafu i-Waenhuiskrans ye-Arniston Nabanye bephikisana neVerreweide Eiendomsontwikkeling (Edms) Bpk Nabanye	iNkundla ePhakamileyo yaseNtshona Kapa, inombolo yetyala: 1926/2008	INkundla ithathele ingqalelo yokuba ingaba i-Arhente yeZixhobo zeLifa leMveli loMzantsi Afrika okanye iLifa leMveli laseNtshona Kapa linolawulo na malunga neziza ezibekwe ngokwe-SAHRA njengeziza zeBanga loku-1 ngokwecandelo lama-35 nelama-36 loMthetho kaZwelonke weZixhobo zeLifa leMveli, we-1999. INkundla yafumanisa ukuba kwiimeko ezinjalo, iSAHRA inegunya. Isigqibo sesi sigwebo kwi-HWC kukuba iSebe kufuneka linikezele ngoncedo lwezomthetho kwiLifa leMveli laseNtshona Kapa ukuze litolike lo mthetho, kwaye kufuneka liqinisekise ukuba i-HWC isebenza ngokwamagunya ayo asemthethweni.

Inkundla yamaTyala	Isalathisi	Inkcazelo
u-Peter Gees ephikisana noMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo, eNtshona Kapa, uSihlalo, kwiNkundla yeziBheno eZimeleyo, kwiLifa leMveli leNtshona Kapa, kwiSixeko saseKapa, ngaBahlawuli beRhafu boMbindi weSixeko	iNkundla ePhakamileyo yeNtshona Kapa, inombolo yetyala: 6205/2015	Inkundla iqinisekisile ukuba, nangona inyani kweli tyala yahlukile kunaleyo yaseQualidental, ukumiselwa kwemiqathango kuphakathi koMthetho kaZwelonke weZixhobo zeLifa leMveli, we-1999 kwaye kuyahambelana nesikimu sonke soMthetho. Kunokubekwa imiqathango kwimvume yokudiliza isakhiwo esele sikhona esingaphezulu kweminyaka engama-60 ngokwecandelo lama-34 (1) loMthetho ngokuxhomekeke ekubeni kumiselwe iinjongo ezicacileyo zelifa lemveli.

Inkundla yamaTyala	Isalathisi	Inkcazelo
iKomiti yeLifa leMveli leNdawo yasePiketberg noMnye bephikisana ne- Liebco Vleishandelaars Edms Bpk nabanye (uMmangalelwa wesi-2 weLifa leMveli leNtshona Kapa)	iNkundla ePhakamileyo yaseNtshona Kapa, inombolo yetyala: 1103/ 2016	Isicelo sokuqwalaselwa kwakhona kwesigqibo soBume boLwakhiwo neKomiti yeMbonakalo yoMhlaba ye-HWC (i-BELCom). Imvume yanikezelwa yi-BELCom yokudiliza isakhiwo kwiSiza esingunombolo207 sasePiketberg. IKomiti yeLifa leMveli yasePiketberg yafaka isicelo kwiNkundla ePhakamileyo sokuphononononga isigqibo njengoko imiqathango ye-PAJA ingathotyelwanga. INkundla ithathele ingqalelo umgaqo-nkqubo okhoyo we-HWC wokufuna ukubonisana kuphela namaqumrhu olondolozo abhalisiweyo kwaye yakubamba oko, njengoko izigqibo ezithathiweyo zinamandla okuchaphazela amalungu oluntu ngokubanzi, kufuneka uthethwano olubanzi noluntu. Oku kuyakuthetha ukuba abafaki-zicelo kuyakufuneka babhengeze izindululo malunga noluntu ngokubanzi.
i-Bryer NO nabanye bephikisana ne-HWC	iNkundla ePhakamileyo yaseNtshona Kapa, inombolo yetyala: 16392/2017	Isicelo sokuqwalaselwa kwakhona kwesigqibo se-HWC sokumisela uyeka ukusebenza ngokulandelelana kunye nesindululo sokuba ingaba isicelo ngokwecandelo lama-38 le-NHRA sasiyimfuneko na. Oku kuxhomekeke kwinkcazo yesizathu sokubangela kwi-S38 (1) "yendawo enkulu kunama-5000m2". ILifa leMveli leNtshona Kapa belisoloko lisisebenzisa ubungakanani besiza njengesiqalo. Umfaki-sicelo wathi “indawo” ayithethi “isiza”, kwaye kule meko, isiza, nangona sasisikhulu kune-5000m2, sasibonwa ngokwahlukeneyo saziindawo ezimbini ezohlukeneyo. Inkundla ivumile ngale ngxoxo. Kubalulekile ukuba uqaphele ukuba inkundla khange ibambe ukuba isiza besilingana nendawo yophuhliso. Ubungakanani besiza sisenokubonisa ubungakanani besiza, kodwa indlela engalunganga ngakumbi iyafuneka.

Inkundla yamaTyala	Isalathisi	Inkcazelo
i-Bo-Kaap Civic neManyano yaBarhafi ephikisana neSixeko saseKapa	iNkundla ePhakamileyo yaseNtshona Kapa, inombolo yetyala: 7031/2017	ILifa leMveli leNtshona Kapa lijoyine njengomfaki sicelo kwesi sicelo ukuze kuqwalaselwe isigqibo seSixeko saseKapa sokuvumela ukwakhiwa kophuhliso olunemigangatho emininzi kwesi siza, esikwi-HPOZ ngokuyinxenye, kunye nemida kwiBo-Kaap eyimbali. ILifa leMveli leNtshona Kapa laxoxa ukuba ukusondela kophuhliso kwiindawo ezimbini zelifa lemveli lephondo kuthetha ukuba "kuya kuguqula" iindawo zelifa lemveli lephondo kwaye kufuneka kufumaneke imvume ngokwe-S27 ye-NHRA. Inkundla ayizange iyamkele le ngxoxo. Ikwayalile into yokuqwalasela ngokutsha isigqibo seSixeko saseKapa.
i-Midnight Storm Investments 170 (Pty) Ltd ephikisana noMphathiswa wezeMali nabanye	iNkundla ePhakamileyo yoMntla we-Gauteng, Inombolo yetyala: 46055/2015	Ummangali kwelityala wayefuna imbuyekezo kuRhulumente nakwi-HWC ngenxa yokuvakaliswa kwendawo yomhlaba wabo njenge-PHS (iBaboon Point PHS e-Elandsbaai). Abamangali babanga ukuba isibhengezo siwahlabe bucala amalungelo abo okuphuhlisa umhlaba kwaye loo nto ifikelela ekuthatheni umhlaba ngendlela eyakhayo okanye ngokuthathwa ngokungekho mthethweni kwamalungelo obunini njengoko ekhuselwe nguMgaqo-siseko. Ngenye indlela, bacela isigwebo sokuba i-NHRA yayingahambelani nomgaqo-siseko kuba yayigunyazisa ukuthathwa kwamalungelo obunini ngaphandle kwembuyekezo. Inkundla ifumanise ukuba isibhengezo sisemthethweni kwaye akuphelelanga. Inkundla ikwafumanise ukuba ukukhuselwa kwamalungelo eprophathi ngokwe-s25 yoMgaqo-siseko asiyiyo kwaphela kodwa kuxhomekeke kumalungelo oluntu. Isigwebo sibheniwe. Umhla wokumanyelwa kwesibheno awukabekwa yiNkundla ePhakamileyo yeziBheno (njengomhla wopapasho).

8. UBUME BOMBUTHO



ICANDELO B: IINKCUKACHA ZOKUSEBENZA

1. INGXELO YOMPHICOTHI ZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMDILI

I-AGSA/umphicothi zincwadi ngoku wenza iinkqubo zophicotho-zincwadi eziyimfuneko kwiinkcukacha zokusebenza ukubonelela ngenqinisekiso engephi kwisigqibo sophicotho-zincwadi. Ukuqukunjelwa kophicotho-zincwadi lokusebenza xa kuthelekiswa neenjongo ezimiselwe kwangaphambili kufakiwe kwingxelo eya kubaphathi, kungekho zinto zifunyanisiweyo zixeliweyo phantsi kwesihloko seenjongo ezimiselwe kwangaphambili kwiNgxelo malunga nelinye icandelo leemfuno zomthetho nezolawulo kwingxelo yomphicothi zincwadi.

Jonga kwiphepha 78-82 leNgxelo yeNgxelo yoMphicothi zincwadi, epapashwe njengeCandelo E: Iinkcukacha zeMali.

2. UHLALUTYO LWEMEKO

2.1. Imeko yoHanjiso lweeNkonzo

Izithintelo zokumiswa ngxi kweentshukumo kuzwelonke eMzantsi Afrika ngomhla wama-27 kweyoKwindla wama-2020, ngenxa yobhubhane we-Khovidi-19 zichaphazele kwaye zabeka emngciphekweni impilo nentlalontle yabemi boMzantsi Afrika abaninzi yaza yanefuthe ngqo kuxanduva lokuhanjiswa kweenkonzo kwiLifa leMveli leNtshona Kapa. Iziphumo zobhubhane kunikezelo lweenkonzo kwisithuba sexesha elide bezingazange zibonwe kwaye zingalindelwanga. Uxinzelelo kwiinkonzo ezifana nezempilo zifuna ukulungiswa kwemali kwilizwe liphela, kunye nohlengahlengiso lohlahlo-lwabiwo mali ukujongana neemfuno ezikhawulezileyo kwicandelo lezempilo. Ngethuba lokuhlengahlengiswa kohlahlo-lwabiwo mali inkxaso-mali yeLifa leMveli leNtshona Kapa yancitshiswa yaya kuma-R550 000.

ILifa leMveli leNtshona Kapa lingqamanisa ucwangciso lwalo nezinto ezinyanzelekileyo zokuhanjiswa kweenkonzo kuRhulumente weNtshona Kapa kwaye liyayiqonda nendima yalo kokuPhambili okuPhenjelelwe nguMbono (i-VIP) kwePhondo, okume ngolu hlobo lulandelayo:

1. Uluntu oluKhuselekileyo noluDibeneyo
2. UkuKhula neMisebenzi
3. UkuXhobisa aBantu
4. UkuHamba noTshintsho loMhlaba
5. INguqu neNkcubeko

Ezi zinto ziphambili ngokubaluleka zephondo ziye zanikwa ingqwalaselo ebukhali ngexesha lonyaka-mali wama-2020-2021 kunye nokumiswa ngxi kweentshukumo kuzwelonke ngenxa yobhubhane weKhovidi-19 onefuthe kwiimfuno ezinje ngokukhula nemisebenzi. Yayilithuba lokubonisa indlela iLifa leMveli leNtshona Kapa elinokuthi lisebenze ngayo ngendlela ephucukileyo lize lilungelelanise imodeli yalo yokunikezelwa kweenkonzo kwimeko yengxaki

yemali. Ekuqaleni konyaka-mali kwekaTshazimpuzi wama-2020, ukumiswa ngxi kweentshukumo elizweni kwakusele kukhona kwaye i-HWC kuye kwafuneka ukuba ikhawulezise iinguqu ukuze ihambise iinkqubo zayo zolawulo lwezicelo zemvume, esona siphumo sikhulu sokusebenza kwayo, ukusuka edesikeni, iinkqubo ezisekwe ephepheni kwinkqubo yokwenza isicelo kwi-Intanethi. Olu tshintsho, olwenzeke kungaphelanga iveki yokuvalelwa, oko kwakuthetha ukuba ukuqhubekeka kwezicelo zemvume ezazifunyenwe ngaphambili kwidesika ye-HWC kwii-ofisi zayo eKapa, ngoku zingafumaneka kwi-intanethi ngebhokisi yeposi yaseCeoheritage. Ukufakwa kwezicelo kunokwenziwa ngalo lonke ixesha.

I-HWC iqhubekile nokuzibandakanya nomsebenzi weQela loPhuhliso lwePropathi (i-FCPD) elamiselwa njengesigaba sokulinga ngowama-2019. Inyathelo lijolise ekuchongeni nasekulungiseni izithintelo ekunikezelweni kweenkonzo kwiindawo ezahlukeneyo zokukhula kwephondo, nengxaki echongiweyo iqela eliza kuthi lijongane nayo, "Ukuphulukana nomsebenzi nokuhla kwezinga lemisebenzi yoqoqosho kulwakhiwo nophuhliso lwepropathi kwiSixeko saseKapa". Iqela le-FCPD lamkele uLungelelwaniso lweNgxaki eQhutywa luPhindaphindo (i-PDIA) ukwenza umsebenzi walo ekuchongeni ezona zinto ziphambili nezingunobangela wengxaki, iindawo zokungenela isenzo kunye nokutshintsha iindawo zokusombulula ingxaki. Ngomsebenzi weqela le-FCPD, i-HWC ithathe amanyathelo abalulekileyo kowama-2019/2020 athe aqhubeka ngowama-2020/2021, aquka:

- ukukhululwa kweendawo ezithile okanye iintlobo zophuhliso kwimfuno yokufumana ugunyaziso lwelifa lemveli
- uthethathethwano noorhulumente basekhaya ukubakhuthaza ukuba babhengezwe njengabanobuchule ngokwe-NHRA yokulawula izibonelelo zelifa lemveli, kukhokelela ekuthathweni kwezigqibo ezifanelekileyo kwinqanaba lendawo
- Ukuqhubeka nokuchonga iindawo ezinokuthi zilungelelaniswe okanye zikhawulezise iinkqubo zesicelo semvume-ukungeniswa kwefomu yesicelo seMisebenzi eMincinci ngumzekelo omnye, apho abafaki-zicelo bengadingi kwenza uthethwano lweentsuku ezingama-30 nemibutho yolondolozo ukuba ngaba umsebenzi wophuhliso ocetywayo ongephi ngokwendalo.

I-HWC ikunye neSebe loPhuhliso lwezoQoqosho noCwangciso (i-DEDAT) iqalise uphononongo lwabathathi-nxaxheba kunye nabachaphazelekayo kwindawo yelifa lemveli ukuchonga iindawo ekunzima ukuzifumana ekuthobeleni i-NHRA. Ingxelo enesiphumo iya kugqitywa kwikota yokuqala ngowama-2021. Iziphumo ezibalulekileyo ze-HWC, njengenxalenye yeqela le-FCPD, bezinxibelelana nemicimbi exananazileyo kuwo onke amasebe nee-arhente ezinefuthe kunikezelo lweenkonzo kwimimandla yophuhliso lwepropathi nokukhula koqoqosho.

Izidingo kwimeko yokuhanjiswa kweenkonzo zitshintshile ngenxa yeKhovidi-19, ngokwempilo, ukukhula koqoqosho, imisebenzi, itekhnoloji, intlalontle yoluntu, okusingqongileyo, neminye imiba emininzi. Imiba ephambili njengoko ichongiwe kunyaka-mali ophelileyo, ekwabonakaliswa ekucetyweni kwesiCwangciso sokuSebenza soNyaka se-HWC, kugxininisa izinto eziphambili ngokubaluleka eziqhubeka nokunikwa ingqwalaselo. Oku kubandakanya:

1. Ukwakhiwa kwenkqubo yolawulo lwezixhobo zelifa lemveli ezifanelekileyo ezenza ukuba abo bachaphazelekayo kunye noluntu bazithembe kumsebenzi we-HWC;
2. Ukubhengezwa kwezixhobo zelifa lemveli ezibalulekileyo njengeendawo zelifa lemveli lephondo ukuze kuboniswe iyantlukwano yephondo kunye nelifa lemveli loluntu ebelingahoywanga ngaphambili;
3. Ukuqinisekisa unxibelelwano noomasipala namaqumrhu olondolozo ukuze kuqinisekiswe ukuthotyelwa kwe-NHRA
4. Ukwenza iinkqubo zokufikelela eluntwini ngeenjongo zokuqaqambisa iziphumo ezilungileyo nezizinzisayo ezinokufunyanwa lilifa lemveli ekusombululeni iingxaki zentlalo, ukudala ukubandakanywa koluntu nokwakha ubumi obusebenzayo; kwaye
5. Ukuphucula ukuqondwa kwexabiso lezixhobo zelifa lemveli ngokusetyenziswa kwemiqondiso echazayo

Indima yemibutho yolondolozo lwengingqi kunye namaqela anomdla igxininise umgaqo wendlela yoluntu lonke ekulawuleni ilifa lemveli kunye nokunikezelwa kweenkonzo okungcono kwe-WCG. I-HWC iyayixabisa indima yemibutho yolondolozo, amaqela elifa lemveli anomdla kuluntu lwengingqi kwaye kuxhomekeke kuluntu olusebenzayo noluzibandakanyayo ukunceda ekuchongeni, ekukhuthazeni nasekulawuleni izixhobo zelifa lemveli kwiPhondo. Injongo ebekwe kwiNtshayelelo ye-NHRA yeyokuba i-HWC "ikhuthaze uluntu ukuba lukhulise kwaye lulondoloze ilifa lalo ukuze lishiyelwe izizukulwana ezizayo." I-HWC iyinxalenye ebalulekileyo yexabiso kwikhontrakthi yokunikezelwa kwenkonzo ye-WCG kwaye ikhuthaza indlela yophuhliso oluzinzileyo ebeka inkcubeko kunye nelifa lemveli njengengalo ebalulekileyo kwimpilo, uphuhliso kunye nokuphuculwa koluntu.

2.1.1 Isishwankathelo sezicelo, iingxelo zelifa lemveli kunye nemibuzo

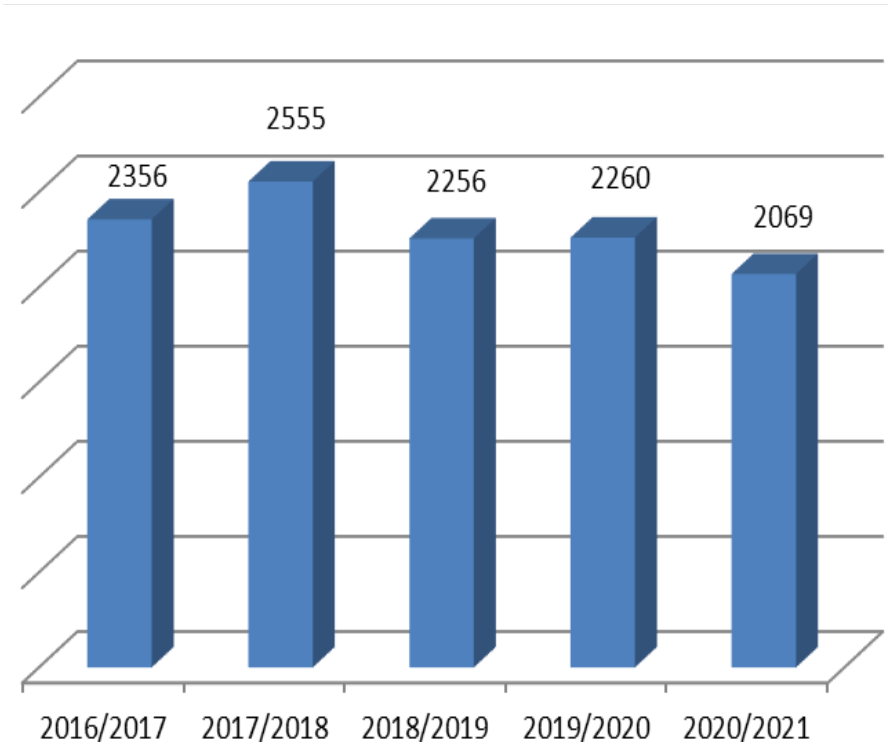
Ngelixa i-NHRA ibonelela ngemisebenzi eyahlukeneyo ekufuneka yenziwe ligunya lezixhobo zelifa lemveli lephondo, umsebenzi omninzi we-HWC usaquka ukuqhubekeka kwezicelo phantsi kweSahluko sesi-II soMthetho. Kunyaka ophantsi kovavanyo i-HWC ifumene izicelo ezingama-2069 zelifa lemveli. Inani elipheleleyo lezicelo, li-1761 lezicelo ziqwalaselwe ngesigqibo okanye ukuvakaliswa kwiintlanganiso zamaGosa eLifa leMveli (ii-HOM). Ii-HOM ziintlanganiso apho amagosa e-HWC, njengoko enikwe igunya liBhunga, esenza izigqibo okanye enika izimvo ngezicelo ezibangelwe yi-NHRA. Uhlalutyo olongezelelekileyo lomsebenzi weekomiti ngokubhekisele kwizicelo ekusetyenzwe ngazo kubonisiwe kumanani angezantsi. Bekukho ukuhla okulindelweyo ngokukhawuleza ekuqaleni kokumiswa ngxi kweentshukumo kwikota yokuqala yonyaka-mali, kodwa ukungeniswa kwezicelo kuye kwanda ngokuthe chu, amanani okugqibela angagcinwanga ngendlela ebekulindelwe ngayo. Oku kusenokubangelwa kukunxibelelana kwangoko okuvela kwiziko ngezaziso zokuba liyaqhubeka nokusingathwa kwezicelo ngokungeniswa kwi-Intanethi kunye nokuba i-HWC iqhubekile nazo zonke iintlanganiso zayo zekomiti kwisithuba seveki kumiswe ngxi iintshukumo nangonyaka-mali uphela. I-HWC iphinde yaphendula kumanani andayo ezicelo ngokulungiselela iintlanganiso ezongezelelweyo ukuze ziqwalaselwe.

2.1.2 Inani lezicelo ngonyaka

Uninzi lwezicelo yayizizicelo zophuhliso ezinxulumene notshintsho, ukongezwa, okanye ukudilizwa ngokupheleleyo kwezakhiwo ezidala kuneminyaka engama-60 ngokwe-s34 ye-NHRA. Kwizicelo ezingama-2 069 ezifunyenwe yi-HWC, ezingama-53 yayizizicelo ezenziwe ngokubhekiselele kulawulo lweeNdawo zeLifa leMveli lePhondo. Kufunyenwe isicelo semvume sokugrumba okanye sokuphanda izinto zakudala okanye iziza zezidalwa zamandulo okanye izinto ezithe zafunyanwa. Ngaphandle kobhubhane wehlabathi inani lezicelo lihleli lifana nelo lonyaka-mali odlulileyo.

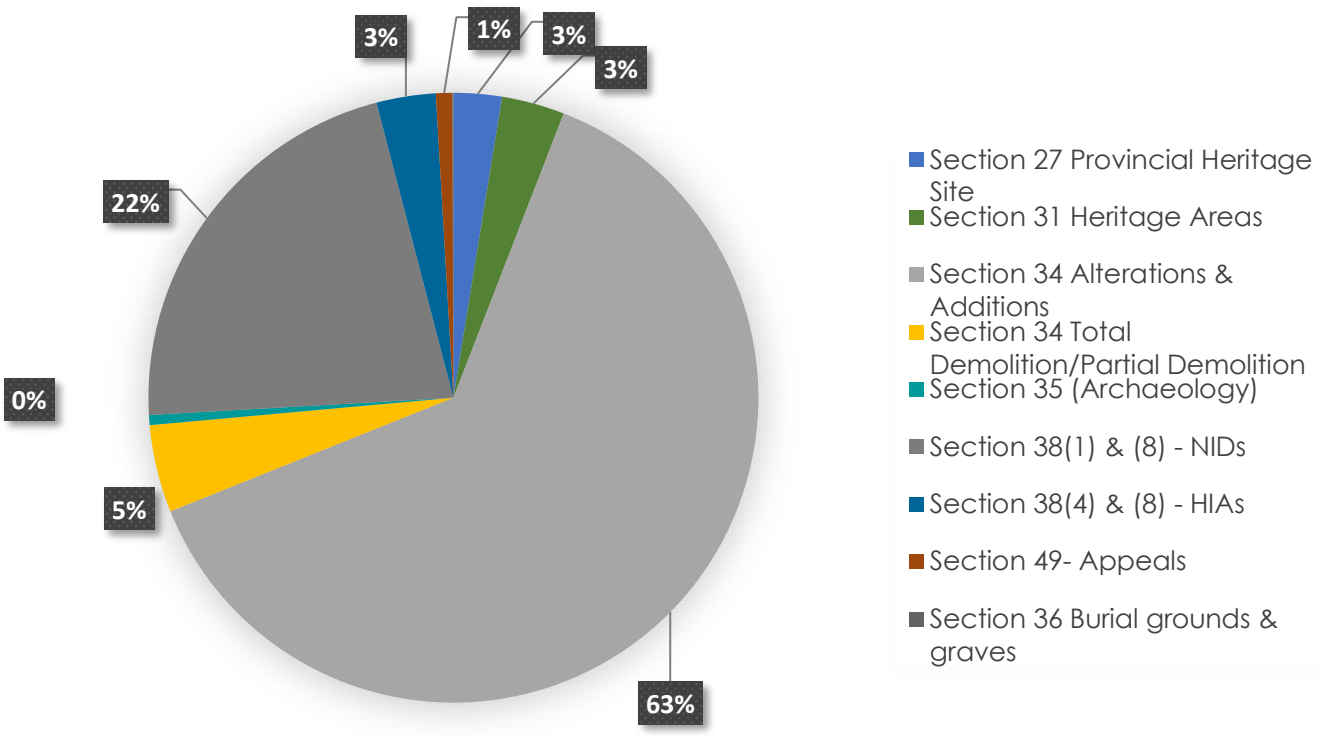
Igrafu engezantsi ibonisa inani lezicelo ezifunyenwe kule minyaka imbalwa idlulileyo:

Inani lezicelo zemvume ezifunyenwe yi-HWC kwiminyaka emi-5 edlulileyo



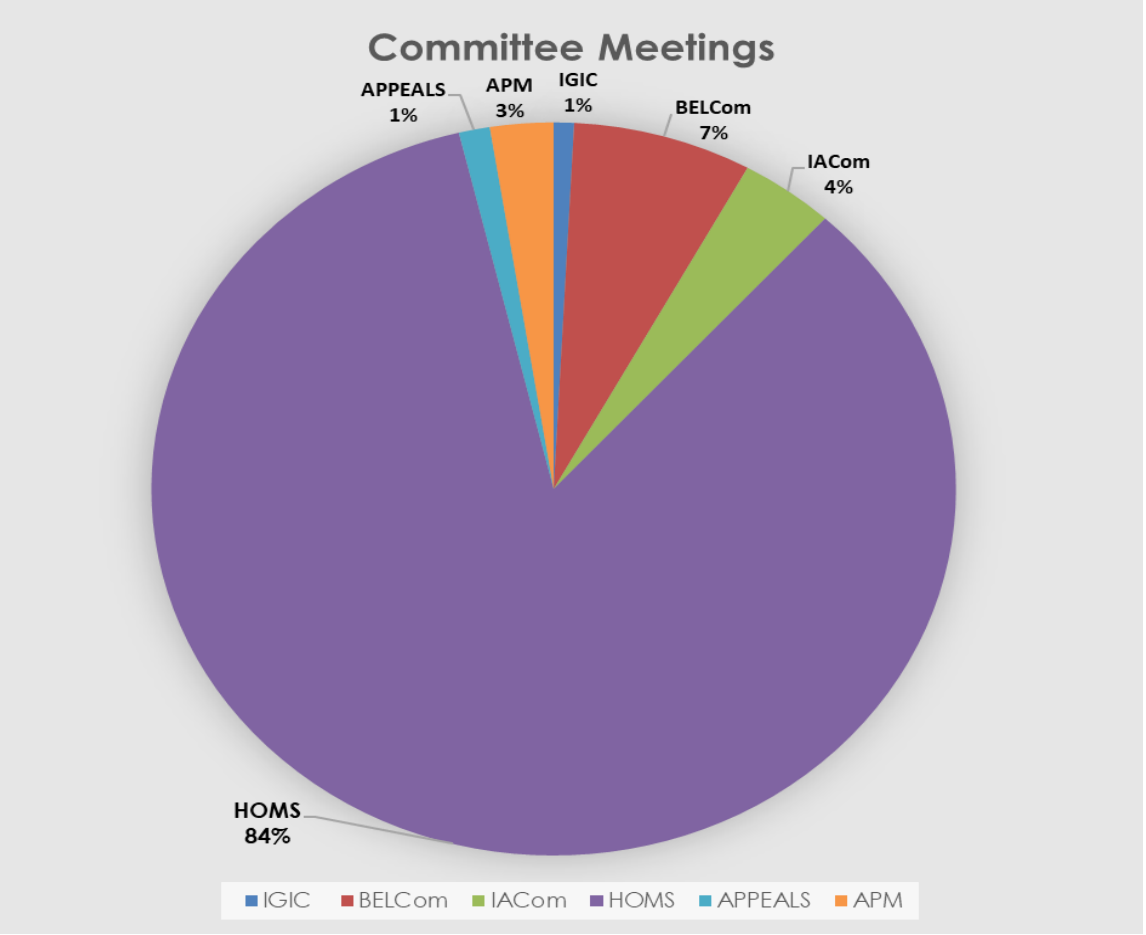
Igrafu engezantsi ibonisa iintlobo zezicelo ezifunyenwe yi-HWC:

Iindidi zezicelo ezifunyenwe yi-HWC



2.1.3 Ukuqhutywa kwezicelo yiKomiti ye-HWC

Izicelo eziya kwi-HWC ziqwalaselwa zezi komiti zilandelayo: i-Archaeology, i-Palaeontology neeMeteorites (i-APM); uBume boLwakhiwo neKomiti yeMbonakalo yoMhlaba (i-BELCom) (i-BELCom); uLuhlu lweeMpahla, iKomiti yokuHlela nokuTolika (i-IGIC), iKomiti yoVavanyo lweMpembelelo (i-IACom); Iintlanganiso zeKomiti yeziBheno kunye naMagosa eLifa leMveli (ii-HOM). IBhunga landise izithunywa ukuze ii-HOM zikwazi ukujongana nezicelo ezintsonkothe kakhulu kunye nezinezichaso. Ii-ajenda zazo zonke iintlanganiso zihanjiswa kwangexesha kumaqela anqwenela ukuzimasa iintlanganiso kwaye athabathe inxaxheba kwiingxoxo. Igrafu engezantsi ibonisa ipesenti yezicelo ezenziwa yikomiti nganye.



2.1.4 Inkqubo yezibheno yangaphakathi

Icandelo lama-49 le-NHRA lifuna i-HWC iseke inkqubo yangaphakathi yezibheno, ekufuneka iqwalaselwe liBhunga okanye yiKomiti yeziBheno. Imigaqo eyenziwe yi-HWC ibonelela ngokuba iKomiti yeziBheno kufuneka ibe namalungu amabini eBhunga ukuya kuthi ga kumalungu amathathu ongezelelweyo. Ngexesha lonyaka ophantsi kophononongo, nelinye ilungu leBhunga elonyulwe njengelungu leKomiti yeziBheno ukuqinisekisa ukuba kusoloko kukho amalungu amabini eBhunga entlanganisweni. IKomiti yeziBheno iqwalasela izibheno zalo naliphi na iqela kwisicelo (umfaki-sicelo okanye amaqela anomdla nachaphazelekayo) engonelisekanga sisigqibo sekomiti enye ye-HWC. Ngexesha lonyaka-mali ophantsi kovavanyo, zizicelo ezingama-26 zizonke ezifakiweyo kwiKomiti yeZibheno.

2.1.5 Izibheno kwiNkundla yaBaphathiswa eZimeleyo

Ukuba naliphina ilungu loluntu okanye umfaki-sicelo akanelisekanga sisigqibo seKomiti yeziBheno, banethuba lokusandisa isibheno sabo kuMphathiswa weMicimbi yeNkcubeko neMidlalo ngokwecandelo lama-38 (6) nelama-49 le-NHRA. UMphathiswa (iGunya eliLawulayo) uxhotyiselwe ukuseka iNkundla eZimeleyo ebandakanya iingcali ezintathu ezinobuchwepheshe kwimicimbi yelifa lemveli okanye umthetho. Ngexesha lonyaka-mali ophantsi kovavanyo izigqibo ezisixhenxe zadluliselwa kwiNkundla yaBaphathiswa eziMeleyo. Ezintandathu zigqitywe ngokuvumelana nezigqibo zokuqala ze-HWC kwaye enye (ukudilizwa kweetshimini kwiSikhululo saMandla e-Athlone) yagqitywa ngokungangqinelaniyo nesigqibo sekomiti yeziBheno ye-HWC.

2.1.6 Ukufakwa kobuxhakaxhaka balemihla noLawulo lweeNkcukacha

Indima ye-HWC kukuchonga, ukukhusela nokukhuthaza ubutyebi belifa lemveli ngokubaluleka, ukulawula kungekuphela nje imiba ebonakalayo yezixhobo, kodwa kunye neenkcukacha ezifumanayo ngokubhekisele kubutyebi obunjalo. ICandelo lama-24 (1) (f) le-NHRA lifuna i-HWC igcine uvimba weenkcukacha zezixhobo zelifa lemveli kwaye inike ingxelo ngezo nkcukacha kwi-arhente kazwelonke yezixhobo zelifa lemveli i-SAHRA rhoqo. I-HWC izakube isiya ekusebenziseni iNkqubo yeeNkcukacha zeZixhobo zeLifa leMveli loMzantsi Afrika (i-SAHRIS) inkqubo yolawulo lwezixhobo zelifa lemveli elikwi-intanethi ebanjwe yi-SAHRA. Iqonga lobuxhakaxhaka balemihla bekhompyutha linezibonelelo ezininzi kulawulo lwezixhobo zelifa lemveli. Inika ukufikelela okukhulu kwiinkcukacha zoluntu lwengingqi kunye namaqumrhu olondolozo athatha inxaxheba ebonakalayo kulawulo lwezixhobo zelifa lemveli. Ngokuhambelana noku, i-HWC iqale inkqubo yokutshintsha inkangeleko yewebhusayithi yayo kwaye iyathemba ukuba iza kunika umsebenzisi indawo enobuntu, enomtsalane kwaye ifikeleleke kuluntu. Le webhusayithi intsha ayikasebenzi kwaye izokwaziswa kunyaka-mali omtsha.

2.2. Ubume bombutho

ISebe leMicimbi yeNkcubeko neMidlalo libonelela ngenkxaso-mali, abasebenzi kunye nabasebenzi abaxhasayo kwi-HWC ukulungiselela ukuyiphumeza i-NHRA. Inkxaso kwiziko kodwa yehliswa ngenxa yokuphinda kubekwe phambili imali ukuze kuxhaswe iKhovidi-19 kunye namaphulo ezempilo ahambelana noko. I-HWC ke ngoko iqalile ukuvavanya ingeniso yayo. Imisebenzi ethile yokusebenza enje ngeentlanganiso zobuqu, ukuhlolwa kwendawo kunye nokutyhilwa kwamacwecwe ayinakwenziwa ngenxa yezithintelo zeKhovidi-19. Utshintsho kwisiCwangciso sokuSebenza sequmrhu kuye kwafuneka ukuba sandlalwe apha enyakeni. Kuthathelwa ingqalelo iinguqu ezithiwe thaca kwi-APP, i-HWC yahlangabezana nokujoliswe kuko kwayo okuhlengahlengisiweyo kulo nyaka-mali ushiyekileyo.

Iinkqubo zokusebenza zikwazile ukuqhubeka ngenxa yesigqibo sakuqala ekuqaleni kokumiswa ngxi kweentshukumo ukuhambisa imisebenzi emininzi kwi-Intanethi. Izicelo zandlalwa kwiintlanganiso zeekomiti ezikwi-intanethi. Amalungu oluntu anikwe ukufikelela kwezi ntlanganiso ukuba zithathe inxaxheba ekuqwalaselweni kwezicelo zabo. Amagosa asebenzela kude nee-ofisi, ukusuka ekhaya ukuqala kokumiswa ngxi kweentshukumo kuzwelonke, ngezixhobo ezinqongopheleyo kwezinye iimeko. Kwakungumngeni ukuqinisekisa ukuba abasebenzi baxhotyiswe ngokwaneleyo ukuze basebenze ekhaya kwaye babenokunceda uluntu ngezicelo kunye neenkqubo zokusebenza. Ukuqhubekeka kokunikezelwa kwezi nkonzo kuqinisekisile ukuba xa amacandelo afana neshishini lokwakha liqala ukusebenza emva kwezithintelo zenqanaba lesi-5, izicelo ezibachaphazelayo bezisenziwa okanye zinokugqitywa ngexesha elifanelekileyo.

Ubuchule kunye nokusetyenziswa kwamaqonga obuxhakaxhaka balemihla ekhompyutha bungqineke buyimpumelelo. Inkqubo yekhowudi ye-QR yaziswa ukuvumela amalungu oluntu ukuba afikelele kwiqela le-HWC kuWhatsApp elinxulumene nentlanganiso yekomiti. Le Khowudi ye-QR ibandakanyiwe kwi-ajenda yentlanganiso nganye. Izicwangciso zifakwa isitampu ngokwamanani. Ngaphambili ezi zazigximfizwa njengeekopi ezingamaphepha kwaye ziqokelelwa ngabafakizicelo kwikhawuntara ye-HWC. Unxibelelwano lube yeyona nto iphambili kutshintsho olusebenza kwi-Intanethi. I-HWC inikezele ngezaziso zikawonke-wonke malunga notshintsho kwiinkqubo zayo ngokusebenzisa iwebhusayithi kunye namaqonga eendaba ezentlalo, nange-imeyile kuluhlu lwabachaphazelekayo. Ukulandela ukupheliswa kwezithintelo kwiNqanaba lesi-3 elilungisiweyo, inkqubo yokujikeleza e-ofisini yaphunyezwa ngokwesicwangciso sokuqhubeka kweshishini. I-HWC iphuhlise uhlolo lwesiza somgaqo-nkqubo wokhuseleko kwiKhovidi-19 kwamagosa kunye namalungu ekomiti xa bekufuneka kuhlolwe isiza.

Indima yeeNtlanganiso zeGosa leLifa leMveli ziqhubekile nokukhula njengoko kuqhutyekwa nezicelo zonke kwaye nokuba zithatha izigqibo okanye zibhekisa kwezinye iikomiti ngokuxhomekeke kubungcali obufunekayo. Kunyaka ophantsi kophononongo ama-84% ezigqibo zelifa lemveli zenziwe zii-HOM. Umsebenzi weekomiti ezifana ne-BELCom ne-IACom ziyaqhubeka nokukhula ngenxa yokunyuka kobunzima bezicelo ezingeniswe kwi-HWC. Oku kubangele inani elonyukayo leentlanganiso ze-BELCom kunye ne-IACom ezijongana nobunzima bezicelo.

Ukhuseleko olusemthethweni lwezixhobo zelifa lemveli oluthiwe thaca ngezantsi:

Kunyaka ophantsi kophononongo, i-HWC ijongane nokukhuselwa kwezixhobo zelifa lemveli ezinxulunyaniswa nokubonakaliswa kwendawo nokomelela kwentetho yoluntu kunye nengcinezelo eyayilawula imofologi yokuhlaliswa eMzantsi Afrika. Ezi ndawo zilandelayo bezikhuselwe ngokusesikweni njengeendawo zelifa lemveli lephondo:

Igama lesiza	Isaziso seGazethe yePhondo	INgxelo yesishwankathelo sokubaluleka	Locality & GPS coordinates
Isiza esingunombolo 661, "i-Ofisi yamaPasi kwaLanga", kwikona ye-King Langalibalele Drive ne-Lerotholi Avenue, kwaLanga, eKapa	i-P.N. 57/2021	Abantu abamnyama babephantsi kwemithetho ethintela inkululeko yabo yokuhamba neyokuhlala. ICandelo le-10 loMthetho weziLungiso zeMithetho yabaNtsundu, wama-54 we-1952 wafuna ukuba umntu omnyama angahlala kwisixeko esifana neKapa kuphela xa benobungqina ukuba bazalelwe apho, bahlala ngokuqhubekayo kangangeminyaka elishumi elinesihlanu okanye nangaphezulu okanye bebeqhubekeke besebenza ngokufanayo. umqeshi isithuba seminyaka elishumi okanye nangaphezulu. 'Ipasi' yayiluxwebhu olwalufuneka xa uhamba ngokusemthethweni uzulazula ngaphandle, okanye ngaphakathi kwendawo echaziweyo; kwaye kufuneka iveliswe ngokwemfuno ngumntu ogunyazisiweyo. Ukungaphumeleli ukuveza ipasi kukwaphula umthetho. Incwadi yepasi ibonakalisile imeko yomntu ngamnye kwaye kufuneka iphathwe ngabantu abamnyama maxa onke kwaye ihlaziywa qho. I-Ofisi yamaPasi yakwaLanga kunye neNkundla zinembali ebalulekileyo kakhulu. Imbali yale ndawo ibaluleke kakhulu eluntwini, kwimbali yaseMzantsi Afrika kwaye inobuhlobo obomeleleyo nobukhethekileyo kunye nobomi okanye umsebenzi womntu, iqela okanye umbutho obalulekileyo. I-Ofisi yamaPasi yakwaLanga ikwabalulekile kunxulumano lwayo nakwindima yayo ngenkqubo yedompas kwimbali yoMzantsi Afrika. I-Ofisi yamaPasi yakwaLanga ke ngoko ibaluleke kakhulu kwisikhumbuzo sembali yoMzantsi Afrika..	33°56'38.9"S 18°31'33.6"E

Igama lesiza	Isaziso seGazethe yePhondo	INgxelo yesishwankathelo sokubaluleka	Locality & GPS coordinates
"IsiKhumbuzo seGugulethu 7" kuphela, sifumaneka kwikona ye-Steve Biko Drive (iNtsalela yeNdlela ye-NY1) neNdlela i-Mananase Ndlebe (e-NY 121), eGugulethu, eKapa	i-P.N. 56/2021	Iqela lamatsha-ntliziyo olutsha oluphakathi kweminyaka eli-16 ukuya kwengama-23, amalungu eCape Youth Congress (Cayco) noMkhonto weSizwe abathi emva kokubulawa kwabo baziwa njengeGugulethu 7 apho uMandla Simon Mxinwa, uZanisile Zenith Mjobo, uZola Alfred Swelani , UGodfrey Jabulani Miya, uChristopher Piet, uThemba Mlifi noZabonke John Konile. Ngexesha eliphakathi kwiminyaka yoo-1980 kwabakho ukwanda koomasibambisane boMkhonto weSizwe. Ukuphendula, iSebe lezoKhuseleko ngoncedo lweVlakplaas, iqela labaswelekileyo kurhulumente, likhokele amaqela ayalelwe ukuba angenelele kwimisebenzi yokulwa ucalucalulo. I-Gugulethu 7 yayiceba ukuhlasela ngomhla wesi-3 kweyoKwindla we-1986. Ngaloo ntsasa, amapolisa angama-25 axhobileyo axelelwa ukuba athunyelwe eGugulethu. Kutyholwa ukuba, iziqhushumbisi zaphoswa yiGugulethu 7 kwaye amapolisa aqala ukudubula macala onke. Nangona kunjalo, amangqina athi abanye baba basixhenxe badutyulwa ngezandla emoyeni bezama ukuzinikela. IGugulethu 7 ibambe ukubaluleka eluntwini, kwipateni yembali yoMzantsi Afrika kwaye inobudlelwane obomeleleyo nobukhethekileyo ngobomi kunye nomsebenzi wabafana ababuleweyo. Indawo kunye nomxholo waseGugulethu ubonakalisa ukubaluleka ngokwembali, intlalo kunye nexabiso lenkcubeko elinxulunyaniswa nezidubedube zezopolitiko, ukudutyulwa kwamapolisa, ukusweleka, uqhankqalazo kunye nokuzimasa	33°58'02.2"S 18°34'04.6"E

Igama lesiza	Isaziso seGazethe yePhondo	INgxelo yesishwankathelo sokubaluleka	Locality & GPS coordinates
		imingcwabo, konke oku kubonisa ixesha lembali ebalulekileyo yoMzantsi Afrika.	
"I-Freedom Square", ifumaneka kwiSiza i- Portion enombolo 100010, iKona yeSitalato i-Bluegum neNdlela i-Kiaat, eBonteheuwel, eKapa	iP.N. 55/2021	I-Bonteheuwel inembali etyebileyo yobutshantliziyo bezopolitiko esazulwini sengcinezelo yelizwe. I-Freedom Square eBonteheuwel yayiyindawo esetyenziswa kwiziko lobutshantliziyo bezopolitiko. I-Freedom Square ibalulekile ekuhlonipheni ilifa lobunkokheli obungazingciyo kunye negalelo lolutsha olwalunegalelo kumzabalazo wokulwa iyantlukwano ngokobuhlanga nocalulo. Iintlanganiso zazibanjelwa kumathala eencwadi ngeminyaka yoo-1980 kude nophicotho lwamapolisa exesha lengcinezelo. Izitepusi ezikwisikwere zibonelele ngeqonga apho amatshantliziyo anokujongana nezihlwele, xa kungenakwenziwa kwiHolo laseBonteheuwel. I-Freedom Square inokubaluleka okukhulu kwezentlalo kunye nembali njengoko ineendawo nezakhiwo ngokubaluleka kwenkcubeko apho izithethe zomlomo zibalelwa khona ezinxulunyaniswa nelifa eliphilayo. I-Freedom Square iqulethe umoya kunye nomzila wamaqhawe namaqhawekazi aseBonteheuwel. Indawo ebaluleke kakhulu eluntwini, kwimbali yase Mzantsi Afrika kwaye inobudlelwane obomeleleyo nobukhethekileyo ngobomi okanye umsebenzi womntu, iqela okanye umbutho obalulekileyo kwimbali yoMzantsi Afrika.	33°57'03.8"S 18°33'09.2"E

Igama lesiza	Isaziso seGazethe yePhondo	INgxelo yesishwankathelo sokubaluleka	Locality & GPS coordinates
		I-Freedom Square, iindawo zayo, izakhiwo kunye neenkumbulo ziphethe ukubaluleka kwezizathu zentlalo nezenkcubeko ekubonakaliseni inkcaso kurhulumente wengcinezelo.	
"i-Princess Vlei", Iziza 79294, 79295-RE, 79574-RE, 79575-RE, 79576-RE, 79577-RE, 79578-RE, 79579-RE, 79580, 79581, 79582, 79583-RE, 79584-RE, 79585-RE, 79586, 79587, 79588-RE, 79589, 79590-RE, 79591-RE, 79594, 79595, 80951-RE, 80952-RE, 80955-RE, 81181, 82166-RE, 82167, 82169-RE, 82170-RE, 82171-RE, 7577, 75771, e-Retreat, eKapa	i-P.N. 58/2021	Ukubaluleka kwelifa lemveli lePrincess Vlei kumiliselwe kwimixholo emine ephambili, eyile, eyenkcubeko, yokomoya, yolonwabo kunye nokubaluleka kwendalo esingqongileyo. I-Princess Vlei imele ubume babantu obungafaniyo obuthathwa njengobubalulekileyo kwaye obunqwenelekayo kuluntu njengesixhobo selifa lemveli. I-Princess Vlei sisixhobo selifa lemveli esibalulekileyo esinexabiso eliphezulu kwezentlalo njengoko sibonisa intetho ebonakalayo yamaKhoi namaSan ukusuka kwixesha elidlulileyo ukuza kuthi ga ngoku. Indawo ekuyo iPrincess Vleis njengesango lendalo elisemazantsi inegalelo elibonakalayo kwixabiso lalo lobuhle eluntwini. Uluvo lwendawo yenkqubo yemigxobhozo enwenwela eGrassy Park ukuya eStrandfontein yenza ilitye lomcangcatho lendalo elinegalelo kwixabiso lokusingqongileyo njengendawo yokuma kwezinto eziphilayo ezahlukeneyo.	34°02'54.1"S 18°28'57.0"E

Igama lesiza	Isaziso seGazethe yePhondo	INgxelo yesishwankathelo sokubaluleka	Locality & GPS coordinates
"Blaauwberg Nature Reserve", Ecebuka kwiNdlela i-Melkbosstrand ne-R27, eyenziwe ngezizahlulo zilandelayo zomhlaba CA99-0; CA 144-1; CA 145-1; CA 147-0; CA 431-10; CA 431-11; CA 1141-0; 1-RE Blaauwberg; 268-RE Blaauwberg; 385 Blaauwberg; 645 Blaauwberg nama-3295 eMelkbosstrand	i-P.N. 54/2021	Idabi laseBlaauwberg laba lithuba lokutshintsha kwimbali yeKoloni yeKapa kunye noMzantsi Afrika ngokubanzi. Indawo yokuGcina indalo yaseBlaauwberg ngaphezulu nangaphezulu ibalulekile njengendawo yelifa lemveli lendalo, iqulethe ibala lemfazwe kunye nesibhedlele esisecaleni esinxulunyaniswa neDabi laseBlaauwberg elenzeka ngowe-1806. IBhunga leSikhumbuzo likaZwelonke labhengeza indawo ekuliwa kuyo njengendawo yolondolozo ngowe-1996 phantsi koMthetho weSikhumbuzo kaZwelonke. Indawo ibandakanya imbonakalo yomhlaba apho iziganeko ezijikeleze iDabi laseBlaauwberg zenzeka kubandakanya uphawu lweNtaba yaseBlaauwberg, ibala lemfazwe kunye nesiza sesibhedlele sentsimi. Indawo yogcino iqulethe amaXesha aPhakathi akuDala kunye nezehlo zamaXesha aMva akuDala elinegalelo ekuqondweni kokuhlala eMzantsi-Ntshona weKapa ngamaqela emveli ekuhambeni kwexesha. Uluntu lwama-Islam eKapa uninzi lwabo ababengamakhoboka banikwa umhlaba wabo wokungcwaba (i-Tana Baru) ukuthathela ingqalelo igalelo labo ekukhuseleni iKapa ngokuchasene neBritane ngexesha loMlo waseBlaauwberg.	33°46'20.9"S 18°28'34.5"E

2.3 Uphuhliso oluphambili lomgaqo-nkqubo notshintsho kwemithetho

2.3.1 Uphuhliso lomgaqo-nkqubo

Ngexesha lonyaka-mali le migaqo-nkqubo ilandelayo yaphuhliswa yaze yalungiswa liBhunga:

Umgaqo-nkqubo	Inkcazelo
Ubume obuhlaziyiweyo bokuthunywa kweBhunga le-HWC, ikomiti kunye nabaphathi abaphezulu	Umgaqo-nkqubo ubonelela ngemiyalelo nangabathunywa liBhunga leLifa leMveli leNtshona Kapa kwiikomiti zalo nakubaphathi abaphezulu ngokwe-s26 yoMthetho kaZwelonke weZixhobo zeLifa leMveli, (ngowama-25 we-1999) ofundwe noMmiselo we-11 wemiMiselo ebhengezwe ngokwemiqathango yoMthetho ngowama-25 kweyeDwarha wama-2002, (i-PN: 336) nangokoMthetho woLawulo lweMali kaRhulumente, uMthetho wama-20 we-1999.

2.3.2 IziMangalo zoLwaphulo-mthetho

Inombolo yetyala	Igama letyala	Isimo
76/5/2015	Urhulumente ephikisana no-L Raymond ngokunxulumene ne-191 Main Road, ePaarl (iSiza seLifa leMveli lePhondo).	Ityala laxoxwa ngooMantyi kwiNkundla yasePaarl apho i-HWC inobungqina khona. Umcimbi wahlehliselwa umhla we-9 kweyeKhala wama-2021.

2.3.3 Imicimbi yeHWC eNkundleni

Kunyaka-mali ophantsi kovavanyo iHWC ibibandakanyekile kwezi ntshukumo zilandelayo zenkundla:

Inombolo yeTyala	Inkundla	Umcimbi	Isimo
46055/15	iNkundla ePhakamile yo yoMntla weGauteng	iMidnight Storm Investments 170 (Pty) Ltd ephikisana noMphathiswa woBugcisa neNkcubeko Nabanye	Ityala laqhubeka kweyeThupha we-2019. Inkundla yagweba iLifa leMveli laseNtshona Kapa. Umfaki-sicelo wanikwa imvume yokubhena yiNkundla ePhakamileyo yeziBheno (Ngexesha lokubhalwa kwale ngxelo umhla wokuchotshelwa kwesibheno awukabekwa).
14894/17	iNkundla ePhakamileyo yaseNtshona Kapa	I-Exclusive Access Trading 570 (Pty Ltd) ephikisana noSihlalo, iNkundla yamaTyala eziMeleyo, uMphathiswa weMicimbi yeNkcubeko neMidlalo kunye neLifa leMveli leNtshona Kapa	Sisekwinqanaba lokucenga (ngexesha lokubhalwa kwale ngxelo).

2.4 Inkqubela phambili ekufezekiseni iiMpembelelo neZiphumo zeziko

I-HWC iye yangqamanisa isicwangciso sayo kunye nokusebenza kwayo okuPhambili okuPhenjelelwe nguMbono wePhondo ngokomxholo wegunya layo elisemthethweni lokuchonga, ukukhusela, ukugcina, ukulawula nokwazisa ngezixhobo zelifa lemveli ngokoMthetho kaZwelonke weZixhobo zeLifa leMveli (uMthetho wama-25 we-1999). Impembelelo ekujoliswe kuyo ibikukugcina nokukhuthaza izixhobo zelifa lemveli ezakha uluvo lokubandakanywa ekuhlaleni kunye negalelo kuhlumo lwezoqoqosho. Izalathi zeziphumo zithetha ngolawulo olumanyanisiweyo lwezixhobo zelifa lemveli, nesalathi sesiphumo sokuqala esijongana nokukhuselwa kwezixhobo zelifa lemveli kunye nesalathi

sesiphumo sesibini sijongana nolawulo lwezixhobo zelifa lemveli ngokukhuthaza. Kunyaka ophelileyo kubekho inkqubela ebonakalayo nangona ifuthe lobhubhane weKhovidi-19, oluye lwanciphisa ukubonakala kokusebenza ekuqaleni konyaka-mali. Kwinxalenye yokugqibela yonyaka, i-HWC iqhubekile nokusebenza kwayo kwi-intanethi, njengokufaka izicelo, ukudibana nabasemagunyeni ukuxoxa ngemicimbi yobuchule kunye nabathunywa, ukwenza uhlolo lwesiza kunye nokutyhilwa kwe-PHS. Le misebenzi inegalelo ngokuthe ngqo ekufezekiseni iinjongo zesiphumo se-HWC.

3 IINKCUKACHA ZOKUSEBENZA NGOKWENKQUBO: ILIFA LEMVELI LENTSHONA KAPA

3.1. Inkqubo/umsebenzi/injongo

Injongo yeLifa leMveli leNtshona Kapa kukucebisa uMphathiswa malunga nokuphunyezwa koMthetho kaZwelonke weZixhobo zeLifa leMveli (uMthetho wama-25 we-1999) ngokwenza njalo, ukukhusela nokulawula izixhobo zelifa lemveli zeNtshona Kapa..

Izalathisi zokusebenza eziphambili, ekujoliswe kuko okucwangcisiweyo neyona mpumelelo

Inkqubo / Inkqutyana: iLifa leMveli laseNtshona Kapa									
isiphumo	**Imveliso**	**Isalathisi semveliso**	**Owona Msebenzi uPhicothiweyo 2018/20219**	**Owona Msebenzi uPhicothiweyo 2019/2020**	**EkuJoliswe kuko koNyaka okuCwangcisiweyo 2020/2021**	***Eyona Mpumelelo 2020/2021 Q1 & Q2**	**Unxaxho kokujoliswe kuko okucwangcisiweyo kweYona Mpumelelo 2020/2021**	**Izizathu zonxaxho**	**Izizathu zohlaziyo kwiiMveliso/izalathisi zeeMveliso/ekuJoliswe kuko koNyaka**
Ulawulo olumanyanisiweyo lwezixhobo zelifa lemveli eNtshona Kapa.	Uhlolo lweSiza olwenziweyo ye-HWC	Inani lamatyeli oohlolo olwenziweyo kwiziza zelifa lemveli lePhondo	-	10	8	0	-8	Ngenxa yokumiswa ngxi kweentshukumo okubandgwe ngubhubhane weKhoidi-19 ehlabathini, ekujoliswe kuko njengoko kucwangcisiwe akubanga nakuphunyezwa.	Ngenxa yokumiswa ngxi kweentshukumo okubandgwe ngubhubhane weKhoidi-19 ehlabathini, ekujoliswe kuko kuye kwaphindwa kwaqalaselwa kwakhona.

Inkqubo / Inkqutyana: iLifa leMveli laseNtshona Kapa									
isiphumo	**Imveliso**	**Isalathisi semveliso**	**Owona Msebenzi uPhicothiweyo 2018/20219**	**Owona Msebenzi uPhicothiweyo 2019/2020**	**EkuJoliswe kuko koNyaka okuCwangcisiweyo 2020/2021**	***Eyona Mpumelelo 2020/2021 Q1 & Q2**	**Unxaxho kokujoliswe kuko okucwangcisiweyo kweYona Mpumelelo 2020/2021**	**Izizathu zonxaxho**	**Izizathu zohlaziyo kwiiMveliso/izalathisi zeeMveliso/ekuJoliswe kuko koNyaka**
Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli eNtshona Kapa.	Ingqwalasela yokuba isiza sibhengeziwe Ukwamkelwa kokuba isiza yindawo ebhengezwe njengelilifa lemveli lephondo ngokutyhila indawo enobhubhane	Inani leziza zelifa lemveli lephondo ezityhiliweyo	-	4	3	0	-3	Ngenxa yokumiswa ngxi kweentshukumo ezibangwe ngubhubhane wehlabathi iKhovidi-19, ekujoliswe kuko ebekucwangcisiwe akubanga nakuphunyezwa.	Ngenxa yokumiswa ngxi kweentshukumo okubandgwe ngubhubhane weKhoidi-19 ehlabathini, ekujoliswe kuko kuye kwaphindwa kwaqalaselwa kwakhona.
Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli eNtshona Kapa.	Amacweyo okanye iintlanganiso zabanjelwa ukuze kwaziswe ngokubalulekakokulondolozaizixhobo zelifa lemveli nefuthe lolawulo lwezo zixhobo	Inani leenkqubo ezibanjiweyo ukukhuthaza ulawulo izixhobo zelifa lemveli	-	7	4	0	-4	Ngenxa yokumiswa ngxi kweentshukumo ezibangwe ngubhubhane wehlabathi iKhovidi-19, ekujoliswe kuko ebekucwangcisiwe akubanga nakuphunyezwa.	Ngenxa yokumiswa ngxi kweentshukumo okubandgwe ngubhubhane weKhoidi-19 ehlabathini, ekujoliswe kuko kuye kwaphindwa kwaqalaselwa kwakhona.

Inkqubo/Inkqutyana:								
Isiphumo	**Imveliso**	**Isalathisi seMveliso**	**Owona Msebenzi uPhicothiweyo 2018/2019**	**Owona Msebenzi uPhicothiweyo 2019/2020**	**EkuJoliswe kuko okuCwangcisiweyo koNyaka 2020/2021**	****Eyona Mpumelelo 2020/2021**	**Unxaxho kokujoliswe kuko okucwangcisiweyo kweYona Mpumelelo 2020/2021**	**Izizathu zonxasho**
Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli eNtshona Kapa.	Imigaqo-nkqubo; imiqathango; izikhokelo okanye imithetho yokuziphatha ephuhlisiweyo nevunyiweyo	Inani lemigaqo-nkuqobo, imiqathango, nezikhokelo okanye imithetho yokuziphatha evunyiweyo liBhunga okanye iGosa loLawulo eliyiNtloko	-	1	1	1	-	-
Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli eNtshona Kapa.	Ukubhengezwa nokuChongwa kweziza zeLifa leMveli zePhondo	Inani leziza zelifa lemveli lephondo ezithe zakhuselwa	-	3	4	5	+1	Ngenxa yenani elingaphezulu lezicelo ebe zilindelekile ezithe zafunyanwa yi-HWC, iSiza esongezelelweyo seLifa leMveli lePhondo sikhuselwe ngokusemthethweni..
Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli eNtshona Kapa.	Uhlolo lweziza olwenziweyo yi-HWC	Inani lamatyeli ohlolo olwenziweyo kwiziza zelifa lemveli lephondo	-	10	2	2	-	
Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli eNtshona Kapa.	Iintlanganiso ezihleliweyo zebhunga nezeekomiti ze-HWC ukuze kuphunyezwe i-NHRA	Inani leentlanganiso zeBhunga nezeekomiti ezibanjiweyo ukuze kuthathwe izigqibo ngokweNHRA	-	110	100	134	+34	Iintlanganiso ezongezelelweyo zabanjwa ngenxa yomthamo omkhulu wezicelo kunye nezigqibo ezinzima zelifa lemveli kwakufuneka zithathiwe.

Inkqubo/Inkqutyana:								
Isiphumo	**Imveliso**	**Isalathisi seMveliso**	**Owona Msebenzi uPhicothiweyo 2018/2019**	**Owona Msebenzi uPhicothiweyo 2019/2020**	**EkuJoliswe kuko okuCwangcisiweyo koNyaka 2020/2021**	****Eyona Mpumelelo 2020/2021**	**Unxaxho kokujoliswe kuko okucwangcisiweyo kweYona Mpumelelo 2020/2021**	**Izizathu zonxasho**
Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli eNtshona Kapa.	Ukwamkelwa kokuba isiza yindawo ebhengezwe njengelilifa lemveli lephondo ngokutyhila kwendawo kabhubhane	Inani leziza zlifa lemveli lephondo ezityhiliweyo	-	4	2	2	-	
Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli eNtshona Kapa.	Amacweyo okanye iintlanganiso zibanjiwe ukuze kwaziswe ngokubaluleka kolondolozo lwezixhobo zemveli nemiphumela yolawulo lwezo zixhobo	Inani leenkqubo ezibanjiweyo ukukhuthaza ulawulo lwelifa lemveli	-	7	1	1	-	

Isicwangciso sokoyisa kwindawo apho kungasetyenzwanga kakuhle khona

Eli ziko lathi thaca iinguqu zalo nyaka-mali kwisiCwangciso sokuSebenza soNyaka ngenxa yeethagethi ezithile ebezingenakwenziwa ngokupheleleyo ngenxa yokuvalelwa ngenxa yeKhovidi-19. Konke ekujoliswe kuko okulungisiweyo kwafezekiswa kwisahlulo sokugqibela sonyaka.

Ukunika ingxelo ekuPhendulweni kweZiko kuBhubhane weKhovidi-19

Njengemephumela yobhubhane wehlabathi kunye nefuthe iKhovidi-19 ebenalo kwiLifa leMveli leNtshona Kapa ingakumbi, eli ziko lilungelelanise iinkqubo zalo ukuze liphumeze umbono walo kunye nenjongo yalo kwaye liqhubeke nokuphumeza i-NHRA. Apha ngezantsi kukho ezinye iindlela zongenelelo eziphunyezelwe ukuphendula ubhubhane weKhovidi-19A:

1. Zonke iintlanganiso zeBhunga nezeekomiti zabanjwa nge-intanethi (kusetyenziswa i-MS Teams).
2. Iintlanganiso ze-Hybrid zabanjwa kwiimeko ezithile.
3. Izicelo zafunyanwa kusetyenziswa i-imeyile ethe ngqo kubhokisi yemeyile ye-CEO kwaye akusahanjiswa ngokuya kwii-ofisi zethu.
4. Iirekhodi zezigqibo ezatyikitywa ngokusetyenziswa ubuxhakaxhaka balemihla bekompyutha kwanezicwangciso zogximfizo ngobuxhakaxhaka balemihla bekhompyutha. Kwakukho ii-imeyile kubafaki-zicelo, nakuba ngaphambilini ezi nkqubo zazisekelwe kumaphepha kwaye zisenziwa kwikhawuntala ye-HWC.
5. Amaqela anomdla nachaphazelekayo ayongezwa kwigqiza lika-WhatsApp aze aziswe njalo ngenkqubela phambili yemiba ye-ajenda eyenzekayo ngexesha leentlanganiso zekomiti.
6. Iikhowudi ze-QR kwazisiwe ngazo ukuvumela ufikelelo lula ekujoyineni igqiza le WhatsApp ukulandelela nokujoyina iintlanganiso zekomiti.

Itheyibhile: Inkqubela phambili ekuPhenduleni kweZiko kuBhubhane weKhovidi-19

Ungenelelo lweNkqubo/ lweNkqutyana	Ungenelelo	Indawo (kwiPhondo / kwiSithili / kuMasipala weNgingqi) (Apho kunokwenzeka khona)	Inani labaxhamli (Apho kunokwenzeka khona)	Ukuwahlulwahlulwa kwabaXhamli (Apho kunokwenzeka khona)	Lulonke ulwabiwo-mali ngokongenelelo (R'000)	Ulwabiwo-mali oluchithiweyo ngokongenelelo	Igalelo kwiiMvelisi kwi-APP (Apho kunokwenzeka khona)	Iziphumo ezikhawulezileyo
AYINGENI								

4. UKUQOKELELWA KWENGENISO

	2020/21			2019/20		
uMthombo weNgeniso	**Uqikelelo**	**Esona Sixa siqokelelweyo**	**Ingqokelela (engaPhezulu)/ engaphantsi**	**Uqikelelo**	**Esona Sixa siqokelelweyo**	**Ingqokelela (engaPhezulu)/ engaphantsi**
	R`000	**R`000**	**R`000**	**R`000**	**R`000**	**R`000**
Enye iNgeniso yokuSebenza	773	1 206	(433)*	1 189	1 434	(245)
Intlawulo yoDluliselo	1 002	550	452	1 844	1 844	-
Ingeniso yeNzala	215	220	5	528	528	-
Iyonke	**1 990**	**1 976**	**14**	**3 561**	**3 806**	**(245)**

** Ingqokelela engaphezulu inxulumene ikakhulu ne-GRAP 23: Uhengahlengiso lweNkonzo yeSisa olwenziwe kwimivuzo engama-R 485 000 enxulumene nabasebenzi abalawula imali yeQumrhu likaRhulumente. Iinkcukacha ezizezinye zicacisiwe kwiiNkcazo zeMali zoNyaka ze-HWC, inqaku le-14.*

ILifa leMveli leNtshona Kapa lifumana nentlawulo yonyaka evela kwiSebe ukuxhasa umsebenzi wequmrhu. Ngenxa yokunqongophala kwemali, ukuhlawulwa kwemali kuye kwancitshiswa kunyaka-mali ophelileyo (wama-2019/20), kwaye isixa-mali ebesiqingqiwe sokuqala sodluliso kowama-2020/21 se-R1 002 000 sehlisiwe saya kuma kuma-R550 000. Impembelelo yeKhovidi-19 kunye neemfuno ezikhawulezileyo kwicandelo lokhathalelo lwempilo. Ingeniso yangoku eyongezelelweyo yequmrhu ikwimirhumo ebizelwa ukuqhubekeka kwezicelo zemvume. Kubekho ukuncipha okungephi kwinani lezicelo zemvume ezifunyenwe liqumrhu ngowama-2020/21 lafikelela kwizicelo ezingama-2 069 zezicelo zemvume, xa kuthelekiswa nonyaka ophelileyo wama-2019/20 efikelela kwizicelo ezingama-2 260 zezicelo zemvume. Ukwehla kwezicelo kubangele ukwehla kwengeniso efunyenwe yi-HWC efikelela kuma-R721 000.

Ukunxulumanisa umsebenzi nohlahlo lwabiwo-mali

Ngelixa ulungelelwaniso lwengeniso lwequmrhu lwalucuthwa ngokubhekisele kwintlawulo yalo yokutshintshela kunye nengeniso encinci kwimirhumo yesicelo semvume nenzala, oku kuyaqondakala ngokwemeko yempembelelo yeKhovidi-19 kunikezelo lweenkonzo nakwimo yokusebenza yangaphakathi. Utshintsho lwangaphakathi konyaka luthiwe thaca kwisiCwangciso sokuSebenza soNyaka wonyaka-mali wama-2019/2020 weziko, iinjongo ezihlengahlengisiweyo zafezekiswa. Into ekujoliswe kuyo engakhange ilungiswe ngokunxulumene nenani leentlanganiso zeBhunga kunye neekomiti zifezekisiwe - ebekujoliswe kuko ngonyaka ibili-100, impumelelo yokugqibela iqatshelwe njenge-134 (ngaphezulu kwempumelelo yeentlanganiso ezingama-34). Oku ikakhulu kubangelwe kukuntsonkotha kwezicelo kunye nesidingo sokuba iikomiti zihlangane ngaphezulu kwemihla ecwangcisiweyo ukunqanda ukusilela kwezicelo, kuthathelwa ingqalelo zonke iintlanganiso ezazibanjelwe kwi-intanethi kusetyenziswa i-MS Teams.

4.1. Utyalo-mali oluKhulu

Alukho

ICANDELO C: URHULUMENTO

1. INTSHAYELELO

Urhulumento lwequmrhu lubandakanya iindlela kunye neenkqubo apho amaziko oluntu ayalelwayo, elawulwa kwaye enziwe ukuba aphendule. Ukongeza kwiimfuno zomthetho ezisekwe kumthetho osebenzayo wequmrhu likarhulumente, kunye noMthetho weeNkampani, ulawulo lweshishini ngokubhekisele kumaqumrhu oluntu lusetyenziswa ngokwemigaqo yoMthetho woLawulo lweMali kaRhulumente (i-PFMA) kwaye luqhutywa ngokuhambelana nemithetho-siseko equlethwe yiNgxelo yeKumkani kuLawuloRhulumento lweQumrhu.

Ipalamente, isiGqeba solawulo neGunya eliPhendulayo lequmrhu likarhulumente zinoxanduva lorhulumenrto lwequmrhu.

2. IIKOMITI ZEPOTIFOLIYO

Iikomiti zePalamente yePhondo ezongamele iLifa leMveli leNtshona Kapa yiKomiti eMiyo yoKhuseleko loLuntu, iMicimbi yeNkcubeko neMidlalo, kunye neKomiti eMiyo yee-Akhawunti zikaRhulumente (i-SCOPA).

IiKomiti eziMileyo kuKhuseleko loLuntu, iMicimbi yeNkcubeko neMidlalo; nee-Akhawunti zikaRhulumente	
Umhla wokuManyelwa	**Umba ophantsi kwengqwalasela**
Kowe-12 kweyeSilimela wama-2020	Ukunikwa kwamagqabantshintshi liSebe leMicimbi yeNkcubeko neMidlalo namaqumrhu kwiNgxelo yokuSebenza zeKota yoku1-1, yesi-2, neyesi-3 yowama-2019/20.
Kowama-27 kweyeKhala wama-2020	Ukuqwalaselwa kweVoti ye-13: iMicimbi yeNkcubeko neMidlalo, kwiShedyuli yoMthetho osaYilwayo woHlengahlengiso loLwabiwo-mali lweNtshona Kapa (iKhovidi-19) [B4 - 2020]
Kowama-27 kweyeNkanga wama-2020	Ukuqwalaselwa kweVoti ye-13: iMicimbi yeNkcubeko neMidlalo kwiShedyuli yoMthetho osaYilwayo woLungelelwaniso lwesiBini eNtshona Kapa, wama-2020
Kowesi-4 kweyomNga wama-2020	Ingxoxo kwiiNgxelo zoNyaka zeLifa leMceli leNtshona Kapa zowama--2019/20.
Kowama-29 kweyoMqungu wama-2021	Ingxoxo kwiiNgxelo zoNyaka zeLifa leMceli leNtshona Kapa zowama--2019/20.
Kowe-17 kweyoKwindla wama-2021	Ukuqwalaselwa kweVoti ye-13: IMicimbi yeNkcubeko neMidlalo kwiShedyuli yoMthetho osaYilwayo woLungelelwaniso lweSithathu (wama-2020/21 wonyaka-mali), wama-2021 kunye nengxoxo ngeVoti 13 kwiShedyuli yoMthetho osaYilwayo woLwabiwo weNtshona Kapa, wama-2021

3. IGUNYA ELILAWULAYO

IGunya eliLawulayo luthathe uxanduva lokongamela ngokubeka esweni iinkcukacha zemali nezingezizo ezemali ngeli xesha lophononongo. Ezi ngxelo zilandelayo zangeniswa ngeenjongo zokubeka esweni:

INgxelo yokuSebenza yeKota	Kowama-31 kweyeKhala wama-2020; kowama-31 kweyeDwarha wama-2020; kowama-31 kweyoMqungu wama-2021; kowama-30 kwekaTshazimpuzi wama-2021
INgxelo yoBeko-liso eNyakeni	Kowama-31 kweyeKhala wama-2020; kowama-31 kweyeDwarha wama-2020; kowama-31 kweyoMqungu wama-2021; kowama-30 kwekaTshazimpuzi wama-2021

4. IGUNYA ELIPHENDULAYO/IBHODI

4.1 Intshayelelo

IBhunga lisekwe ngokoMthetho we-1999, kunye nemimiselo epapashwe njengeSaziso sePhondo sama-336 somhla wama-25 kweyeDwarha wama-2002. Ibhunga lonyulwa ixesha leminyaka emithathu..

4.2 Indima yeBhunga yile ilandelayo

IBhunga liGunya eliPhendulayo kunye negunya elithatha izigqibo kwimicimbi yomgaqo-nkqubo nakuzo zonke iindawo zokuthathwa kwezigqibo ngokwe-NHRA ezinganikelwanga igunya kwiikomiti zayo, abasebenzi okanye oomasipala.

Ngexesha lonyaka wophononongo iqumrhu belinamabhunga amabini anexesha elingenanayo. Ixesha lebhunga laye laphelelwa ngowama-31 kweyeDwarha wama-2019. Ixesha lebhunga langoku laqala ngowoku-1 kweyeNkanga wama- 2019.

4.3 Umqulu weBhodi

ILifa leMveli leNtshona Kapa alinawo umqulu osesikweni kodwa ukhokelwa nguMthetho kaZwelonke weZixhobo zeLifa leMveli (uMthetho wama-25 we-1999) nendlela evunyiweyo yeNdlela yokuziPhatha neMithetho yeentlanganiso zeBhunga nezeKomiti.

Ukwakhiwa kweBhunga area

Igama	Ukunyulwa (ngokweBhunga leQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhoxa	Iziqinisekiso zemfundo	Icandelo loBungcali	Ibhodi yoLawulo (Uluhlu lwamaqumrhu)	Ezinye iiKomiti Okanye amaQela oMsebenzi (umz. Ikomiti yophicotho/iqela lomsebenzi wobuPhathiswa)	Inani leenNtlanangiso ezizin yasiweyo
Nksz Emmylou Bailey	Ilungu	Woku-1 kweyeNkanga wama-2019	AYINGENI	MA Archaeology and Heritage Management	Iimbonakalo zeNkcubeko; inzululwazi ngezakudala	Ilifa leMveli lezeMpilo	IziBheno ze-APM Appeals (elinye ilungu)	21
Mnu Stefan de Kock	Ilungu	Woku-1 kweyeNkanga wama-2019	AYINGENI	Hons: Urban ne- Regional Planning; Post-Grad Diploma: EIA Management	Ulawulo lwezixhobo zelifa lemveli; Impembelelo yovavanyo; inkqubo yokucwangcisa umhlaba; ulawulo losetyenziso lomhlaba	AYINGENI	i-IGIC	3
Mnu Stuart Hermansen	Ilungu	Woku-1 kweyeNkanga wama-2019	AYINGENI	B.A.S ne-B. Architecture	Ulwakhiwo lwezixhobo zelifa lemveli	Abakhi be-HB (Pty) Ltd	IziBheno ze-BELCom	17

Igama	Ukunyulwa (ngokweBhunga leQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhoxa	Iziqinisekiso zemfundo	Icandelo loBungcali	Ibhodi yoLawulo (Uluhlu lwamaqumrhu)	Ezinye iiKomiti Okanye amaQela oMsebenzi (umz. Ikomiti yophicotho/iqela lomsebenzi wobuPhathiswa)	Inani leenNtlanangiso ezizinyasiweyo
Mnu Jason Knight	Ilungu	Woku-1 kweyeNkanga wama-2019	AYINGENI	Master's in city and Regional Planning	UCwangciso lweDolophu nolweNgingqi; Ulawulo lweZixhobo zeLifa leMveli	Greenrock Group (Pty) Ltd.	i-IACom IGIC	16
Mnu Ron Martin	Ilungu	Woku-1 kweyeNkanga wama-2019	AYINGENI	IsiQinisekiso soCwangciso lweMbali yoMlomo (Honours Level); Post Graduate Diploma kwiMyuziyam neziFundo zeLifa leMveli (Honours Level)	ULawulo lweZixhobo zeLifa leMveli; Imemori; iinkqubo zemveli; iimbali ezifihliweyo	UMbutho woLondolozo lweMbali woMzantsi Afrika woMzantsi Afrika (Pty) Ltd; Sendinggestig Trust ye-SA.	i-IGIC	9
UMmeli Mandla Mdludlu	Usihlalo	Woku-1 kweyeNkanga wama-2019	AYINGENI	BIuris, LLB, isiQinisekiso kuMthetho wezabaSebenzi	uMthetho nomthetho wePropati	Ikomiti yoPhicotho (uMasipala we-Overstrand);	Izibheno	15

Igama	Ukunyulwa (ngokweBhunga leQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhoxa	Iziqinisekiso zemfundo	Icandelo loBungcali	Ibhodi yoLawulo (Uluhlu lwamaqumrhu)	Ezinye iiKomiti Okanye amaQela oMsebenzi (umz. Ikomiti yophicotho/iqela lomsebenzi wobuPhathiswa)	Inani leenNtlanangiso ezizinyasiweyo
						i-TVET yoNxweme lwaseNtshona; i-NHBRC; HPCSA		
Mnu Bongani Mgijima	Ilungu	Woku-1 kweyeNkanga wama-2019	AYINGENI	BA, BPA Hons, PG Diploma Museum neLifa leMveli, MPA ne-MPhil	IMyuziyam kunye neZifundo zeLifa leMveli; ulawulo lwelifa lemveli nolawulo; uphuhliso lomgaqo-nkqubo	Amazwi oLondolozo lweMbali yoMzantsi Afrika oNcwadi; Isisombululo seYakhanani kwezoKhenketho; IGunya leZixhobozeLifa leMveli loMzantsi Afrika; Amagama eeNdawo zePhondo leNtshona Kapa	AYINGENI	5

Igama	Ukunyulwa (ngokweBhunga leQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhoxa	Iziqinisekiso zemfundo	Icandelo loBungcali	Ibhodi yoLawulo (Uluhlu lwamaqumrhu)	Ezinye iiKomiti Okanye amaQela oMsebenzi (umz. Ikomiti yophicotho/iqela lomsebenzi wobuPhathiswa)	Inani leenNtlanangiso ezizinyasiweyo
Nksz Cecilene Muller	Ilungu	Woku-1 kweyeNkanga wama-2019	AYINGENI	MA Archaeology (Archaeometry), Bcocsc (Hons) Management neSocial Policy, BA (Hons) Archaeology ne-Bsosc-Sociology	Inzululwazi ngezakudala-, uLawulo lweZixhobo zeLifa leMveli, ukuHlelwa kunye nokubhengezwa	Cognitive Morph Pty LtD	i-APM IACom	32
Nksz Vuyiseka Myakala	Ilungu	Woku-1 kweyeNkanga wama-2019	AYINGENI	isiQinisekiso seMfundo ePhakamileyo seeNgcebiso noNxibelelwano	Ilmyuziyam nolawulo lwelifa lemveli	AYINGENI	i-IGIC	7
Mnu Graham Jacobs	Ilungu	Woku-1 kweyeNkanga wama-2020	AYINGENI	i-B.Arch MA Kwizifundo zoLondolozo (iMeko yoLwakhiwo)	Uyilo lolwakhiwo; amaxwebhu elifa lemveli novimba weenkcukach	Countryscape Design CC.	BELCom	25

Igama	Ukunyulwa (ngokweBhunga leQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhoxa	Iziqinisekiso zemfundo	Icandelo loBungcali	Ibhodi yoLawulo (Uluhlu lwamaqumrhu)	Ezinye iiKomiti Okanye amaQela oMsebenzi (umz. Ikomiti yophicotho/iqela lomsebenzi wobuPhathiswa)	Inani leenNtlanangiso ezizinyasiweyo
					a; Imigaqo yoPhuhliso Architecture;			
Nksz Katherine Dumbrell	Ilungu	Woku-1 kweyeNkanga wama-2016	AYINGENI	B. degree kwi-Architectural Studies; Post Graduate Diploma kwi-African Studies; BA (hons) kwi-African Studies	Uyilo lolwakhiwo; amaxwebhu elifa lemveli novimba weenkcukacha	Kathy Dumbrell Architect Historian Ikomiti ye-Aesthetics yoMasipala wezeKhaya waseSwellendam	Izibheno	18

Uluhlu lwamalungu eKomiti kowama- 2019- 2022

Ikomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Igama lamalungu
i-BELCOM	22	6	Mnu Graham Jacobs (uSihlalo) Mnu Dennis Belter Mnu Guillaume Narainne (warhoxa ngowe-19 kweyeNkanga wama-2020) Nksz Mishkah Collier Mnu Shawn Johnston Njingalwazi Walter Peters Mnu Stuart Hermansen (warhoxa ngowe-18 kweyoMqungu wama-2021) Nksz Helene van der Merwe (wonyulwa ngowe--9 kweyoMdumba wama-2021)
i-APM	11	7	Gqr Lita Webley (uSihlalo) Nksz Cecilene Muller Gqr Jayson David John Orton Mnu John Gribble Nksz Emmylou Bailey Gqr Wendy Black (wonyulwa ngowesi-6 kuCanzibe wama-2020) Gqr Ragna Redelstorff (wonyulwa ngowesi-6 kuCanzibe wama-2020)
Izibheno	14	5	UMmeli Mandla Mdludlu (warhoxa kowoku-1 kweyoMqungu wama-2021) Gqr Nicholas Baumann Njingalwazi Andrew van Graan Gqr Antonia Malan Nksz Katherine Dumbrell (wonyulwa njengoSihlalo ngowe-18 kweyoMqungu wama-2021) Mnu Stuart Hermansen (wonyulwa ngowe- 18 kweyoMqungu wama-2021) Nksz Emmylou Bailey (wonyulwa njengelinye ilungu ngowe-9 kweyoMdumba wama-2021)
i-IGIC	3	5	Mnu Ron Martin (uSihlalo) Ms Jenna Lavin (warhoxa ngowe-16 kweyeDwarha wama-2020) Nksz Vuyiseka Myakala Nksz Maureen Wolters Gqr Bongani Ndhlovu Mnu Stefan de Kock (warhoxa ngowesi-8 kweyomNga wama-2020) Mnu Jason Knight (wonyulwa ngowe-9 kweyoMdumba wama-2021)

Ikomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Igama lamalungu
i-IACOM	15	9	Mnu Jason Knight (warhoxa njengoSihlalo ngowama-31 kweyeThupha wama-2020) Mnu Siphiwo Mavumengwana Nksz Cecilene Muller Mnu Dave Saunders Mnu Mokena Makeka (warhoxa ngowe-9 kweyoMsintsi wama-2020) Mnu Mike Scurr Mnu Rashiq Fataar Mnu David Gibbs (wonyulwa njengoSihlalo ngowama-28 kweyoMsintsi wama-2020) Ms Sarah Winter (wonyulwa ngowama-28 kweyoMsintsi wama-2020) Mnu Gaarith Williams (wonyulwa ngowama-28 kweyoMsintsi wama-2020)

UMVUZO WEBHUNGA NAMALUNGU EKOMITI

Iiphakheji zoncedo lwenkonzo kwabo basezikhundleni kwamanye amaziko asemthethweni kunye namanye amaziko achazwa nguMphathiswa wezeMali kwaye achazwe kwiSetyhula kaNondyebo wePhondo. Inqanaba likaSihlalo ngama-R472.00 ngeyure kunye nelama-R327.00 ngeyure.

Ifani	Igama	Umvuzo R`000	Ezinye izibonelelo (T&S) R`000	Iyonke R`000
Bailey	Emmylou	36	1	37
Baumann	Nicholas	22	1	23
Belter	Dennis	46	5	51
Buttgens	Peter	38	0	38
Carelseu	Rashaad	43	0	43
Collier	Mishkah	43	0	43
De Kock	Stefan	6	0	6
Dumbrell	Katherine	30	1	31
Fataar	Mogammad Rashiq	32	1	33
Gribble	John	24	0	24
Gibbs	David	42	0	42
Hermansen	Stuart	29	0	29
Jacobs	Graham	74	2	76
Johnston	Shawn	51	0	51
Knight	Jason	36	0	36
Lavin	Jenna	3	0	3
Makeka	Mokoena	4	0	4
Malan	Antonia	21	0	21
Martin	Ron	20	1	21
Mavumengwana	Siphiwo Innocent	29	0	29
Mdludlu	Mandla	26	0	26
Mgijima	Bongani	10	0	10
Milandri	Laura	39	0	39
Muller	Cecilene	72	0	72
Myakala	Vuyiseka	12	0	12
Narainne	Guilaume	19	0	19
Orton	Jayson David John	18	0	18
Peters	Walter	57	1	58
Redelstorff	Ragna	2	0	2
Saunder	Dave	40	3	43
Scurr	Mike	47	2	49
Smith	Raymond	30	0	30
Van der Merwe	Helene	7	0	7
Webley	Lita	29	1	30
Williams	Gaarith	20	0	20
Winter	Sarah	21	1	22
Wolters	Maureen	8	5	13
IYONKE		**1 107**	**25**	**1 132**

5. ULAWULO LOMNGCIPHEKO

ILifa leMveli leNtshona Kapa lithatha inxaxheba kwiKomiti yoLawulo loMngcipheko kunye neKomiti yeNdlela yokuziPhatha (i-ERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ukunceda iGosa eliPhendulayo ekwenzeni imisebenzi yalo enxulumene nolawulo lomngcipheko.

UXANDUVA LWE-ERMECO

I-ERMECO inika ingxelo yokuba liluthathile uxanduva lwayo oluvela kwiCandelo lama-51 (1) (a) (i) loMthetho woLawulo lweMali kaRhulumente, uMmiselo kaNondyebo 3.2.1 neMimiselo yeNkonzo kaRhulumente wama-2016, iSahluko sesi-2, ICandelo loku-1, elesi-2 nelesi-3. I-ERMECO ikwanika nengxelo yokuba yamkele imiQathango efanelekileyo esesikweni (eyamkelwe ngusihlalo we-ERMECO ngomhla wama-29 kweyoKwindla ngowama-2019) yaza yalawula imicimbi yayo ngokuthobela le Migqaliselo yeSalathiso kwaye liluthathile lonke uxanduva lwayo njengoko kuqulethwe kuyo.

AMALUNGU E-ERMECO

I-ERMECO ine-AO kunye namalungu akhethiweyo eqela lolawulo lweSebe leMicimbi yeNkcubeko neMidlalo kwaye usihlalo wayo liGosa eliPhendulayo leSebe leMicimbi yeNkcubeko neMidlalo. IGosa eliyiNtloko lesiGqeba soLawulo lweLifa leMveli leNtshona Kapa limela iqumrhu kwi-ERMECO yeSebe. NgokweMigqaliselo yalo yoQeqesho i-ERMECO yadibana amatyeli amane (ngekota) kunyaka ophantsi kophononongo. Uninzi lweentlanganiso bezizinyaswe ngawo onke amalungu okanye abameli bakhe.

Itheyibhile engezantsi ibonakalisa iinkcukacha kumalungu e-ERMECO:

ILUNGU	ISIKHUNDLA	EZIZINYASIWEYO	UMHLA WOKONYULWA
Mnu B Walters	IGosa eliPhendulayo (uSihlalo we-ERMECO)	3	31/03/2017
Nksz B Rutgers	uMlawuli: uLawulo lweMali – (i-CFO)	3	31/03/2017
Nksz C Sani	uMlawuli: iiNkonzo zeThala leNcwadi	4	31/03/2017
Mnu D Esau	uSekela Mlawulu: uLawulo lwaNgaphakathi (iNtshatsheli yoMngcipheko)	4	31/03/2017
Mnu D Flandorp	uSekela Mlawuli: ICandelo	1	31/03/2017

ILUNGU	ISIKHUNDLA	EZIZINYASIWEYO	UMHLA WOKONYULWA
	lezoBudlelwane bamaShishini (iGosa leNdlela yokuziPhatha)		
Mnu G Mohamed (wayishiya i-DCAS ngomhla wama-31 kweyeThupha wama-2020)	uMlawuli: uLawulo loMxholo weShishini		
Mnu G Redman	i-CD: iMicimbi yeNkcubeko		
Nksz J Boulle	i-CD: uMsombululi eMva kokuphuma kweSikolo		
Nksz J Moleleki	uMlawuli: uBugcisa, iiNkcubeko noLwimi		
Gqr L Bouah	i-CD: iMidlalo noLonwabo		
Gqr M Dlamuka (wayishiya i-DCAS ngomhla wama-30 kweyeNkanga wama-2020)	uMlawuli: liMyuziyam, iLifa leMveli neeNkonzo zokuThitywa kwamaGama eeNdawo; neGosa eliyiNtloko loLawulo leNtshona Kapa		
Nksz N Dingayo	uMlawuli: iNkonzo yoVimba yePhondo		
Nksz S Julie	uMlawuli: isiCwangciso neNkxaso yoLawulo lokuSebenza		
Mnu T Tutu	uMlawuli: UkuKhuthazwa kwezeMidlalo		
Mnu P Hendricks	uMlawuli: uPhuhliso lwezeMidlalo		

Oku kulandelayo sisalathiso samanye amagosa athe azimasa iintlanganiso ze-ERMECO kunyaka ophantsi kophononongo:

ABANYE ABAZIMASILEYO	ISIKHUNDLA	EZIZINYASIWEYO
Nksz A Haq	uMlawuli: uLawulo loMngcipheko wamaShishini (i-DotP)	3
Mnu D Micketts	uMcebisi woMngcipheko oyiNtloko: uLawulo loMngcipheko wamaShishini (i-DotP)	4
Nksz N Mabude	uMcebisi woMngcipheko oyiNtloko: uLawulo loMngcipheko wamaShishini (i-DotP)	4
Nksz M Natesan	uSekela Mlawuli: liNkonzo zoPhando-nzulu lwePhondo (i-DotP)	4

IMISEBENZI EPHAMBILI YE-ERMECO

Ekuphumezeni umsebenzi wayo, i-ERMECO yenze le misebenzi iphambili ilandelayo apha enyakeni:

- Iphonononge isiCwangciso soLawulo loMngcipheko neQhinga loPhunyezo; izindululo zeKomiti zoPhicotho-ncwadi neziphunyezwe yi-AO;
- Ibeke iliso yaza yahlola imingcipheko kumaqela amiselweyo amaqondo amanqanaba enkanuko, iphonononge yaza yasebenzisa inkanuko efanelekileyo yomngcipheko kunye nokunyamezelana ngokwemiqathango yoMgaqo-nkqubo wesiCwangciso soLawulo loMngcipheko wePhondo kunye neQhinga (i-PERMPS) eyamkelwe ngaBaphathi abaPhezulu bePhondo; Kuxelwe kwi-AO naluphi na utshintsho kwimeko yomngcipheko weSebe;
- Iqinisekise umngcipheko wesicwangciso sobumi besebe. Oku kubonisa iinzame zesebe ekujonganeni nezinto ezinegalelo kunye neempembelelo ezinxulumene ngqo nommi;
- Ifumene iindaba zomngcipheko kunye neengxelo zemeko;
- Ichonge imingcipheko evelayo;
- Ibeke iliso ekuphunyezweni kwesiCwangciso soMiliselo lokuThintelwa kobuQhopholo noRhwaphilizo;
- Ivavanye ukubungakanani nokusebenza kokudityaniswa kolawulo lomngcipheko kwisebe;
- Ivavanye umiliselo loMgaqo-nkqubo woLawulo loMngcipheko, isiCwangciso neQhinga loMiliselo;
- Ivavanye ukusebenza ngokukuko kunye neendlela zokuthomalalisa ukujongana nezixhobo, imigaqo yokuziphatha kunye nomngcipheko wolwaphulo-mthetho kuqoqosho;
- Ibonelele ngolongamelo kulawulo lwendlela yokuziphatha kwisebe.

IMINGCIPHEKO EPHAMBILI ENIKWE INGQALELO NEKUTHE KWAQUTYISWANA NAYO APHA ENYAKENI

Le ilandelayo yimingcpheko ephambili yesicwangciso seQumrhu ethe yaqwalaselwa kwaze kwaqutyiswana nayo apha enyakeni:

- Ukuphulukana nezixhobo zelifa lemveli ngotshintsho/ukutshatyalaliswa okungagunyaziswanga okanye ukonakaliswa; kunye
- NeBhunga/iiKomiti zithatha izigqibo ezinokuba *yimikhwa emibi*.

Imingcipheko echaphazelekayo yacingwa kwaye yaxoxwa apha enyakeni yaza yavezwa kwiintlanganiso zekota ze-ERMECO. Abanini bomngcipheko bebeceliwe ukuba banike ingxelo ngenkqubela phambili kunye nokuzalisekiswa kwezicwangciso zomsebenzi ukunciphisa amathuba okuba semngciphekweni kwempahla kunye/okanye ifuthe elinokubakho. I-ERMECO ikwadlulisele umngcipheko umva ekufuneka uhlalutywe ngokubanzi kwaye ucebise ngoncedo olongezelelekileyo okanye izenzo zokulawula umngcipheko.

IKomiti yoPhicotho-zincwadi yeNtlalontle ibonelele ngolongamelo lokuzimeleyo ngenkqubo yeQumrhu yolawulo lomngcipheko. IKomiti yoPhicotho-zincwadi yanikwa iingxelo zenkqubela yekota ye-ERM kunye neerejista zomngcipheko ukuze zidlale indima yazo yolongamelo oluzimeleyo.

IMINGCIPHEKO EPHAMBILI EVELAYO KUNYAKA-MALI OLANDELAYO

IQumrhu liyazi kakuhle imeko yoqoqosho kunye nokuncipha kwemvulophu yohlahlo-mali xa kuthelekiswa neentswelo zentlalo. Le mingcipheko isenokuba ijongiwe ngeliso lokhozi kwaye ibekwe iliso, kuxoxwa ngayo, ize ilawulwe.

ISIPHELO

Kubekho inkqubela phambili ebonakalayo kulawulo lomngcipheko kunyaka-mali wama-2020/21. Inkqubela phambili entle yenziwa ekumiselweni kolawulo lomngcipheko kunye nokuphakamisa inqanaba lokukhula komngcipheko kwi-HWC ethe yaba negalelo ekusebenzeni kakuhle kwequmrhu loluntu. Ukuphuculwa kunganxulunyaniswa nomngcipheko wokuqonda kunye neenkqubo zoqeqesho ezinikezelwa kumagosa esebe ngokudlula kwii-MS Teams ngexesha lobhubhane we-KHOVIDI-19. ISebe likwazile ukugcina ukungaguqugugquki ngokubhekisele ekusetyenzisweni kweenkqubo zolawulo lomngcipheko ngexesha lobunzima le-KHOVIDI-19.

Ukwanda kokukhula komngcipheko ngaphakathi kwiziko likarhulumente kukhokelele ekuphuculeni iindlela zokuphendula kumngcipheko ochongiweyo.

Ngokwesikhokelo seNgxelo yoNyaka esikhutshwe nguNondyebo kaZwelonke, amagqabantshintshi kufuneka anikezelwe ukuba ingaba isebe / iziko liyayibona na

inkqubela phambili kulawulo lomngcipheko, nokuba ingaba oku kuye kwadlulela kusini na ekuphuculeni ukusebenza kwesebe, kwaye ukuba akunjalo, liceba ukwenza into ukuqubisana nale ngxaki. Iqumrhu liyacelwa ukuba likuthathele ingqalelo oku kwaye linike amagqabantshintshi amafutshane ukuba oko kufanelekile.

6. ICANDELO LOLAWULO LWANGAPHAKATHI

Luxanduva lweGosa eliPhendulayo ukuhlola rhoqo nokuvavanya ulawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo ekhoyo iyasebenza, ifanelekile kwaye iyabonakala kwaye iyaphuculwa xa kufuneka njalo. Ukufezekisa oku, kubanjwa isicwangciso sophuculo lwezemali kunye neentlanganiso eziphambili zolawulo noMphicothi-zincwadi Jikelele, abaphathi beenkqubo beSebe/beQumrhu likaRhulumente kunye noMphathiswa. Le yinkqubo eqhubekayo ukuqinisekisa ukuba i-HWC igcina iziphumo zophicotho-zincwadi olungenachaphaza.

Iziko likarhulumente lenze isiCwangciso noLawulo lwaNgaphakathi (umngcipheko uhlengahlengiswe ngokufanelekileyo ngokobhubhane we-KHOVIDI-19) olucacisa isicwangciso esikwinqanaba eliphezulu ekuphunyezweni kolawulo lwangaphakathi kwimisebenzi yalo engundoqo.

7. UPHICOTHO-ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI

UPhicotho-zincwadi lwangaPhakathi lubonelela ngolawulo oluzimeleyo, ngesiqinisekiso esineenjongo neenkonzo zengcebiso ezenzelwe ukongeza ixabiso kunye nokuphucula ngokuqhubekekayo imisebenzi yeSebe. Kufuneka lincedise iSebe ukuze lifezekise iinjongo zalo ngokuzisa inkqubo elungelelanisiweyo, indlela eqeqeshekileyo yokuvavanya nokuphucula ukusebenza koRhulumento, uLawulo loMngcipheko neenkqubo zoLawulo. Le misebenzi ingundoqo ilandelayo yenziwa ngokumalunga noku:

- Hlola uze wenze izindululo zokuphucula iinkqubo zolawulo ekuzalisekiseni iinjongo zesebe;
- Vavanya ukulungela nokusebenza ze ube negalelo kuphuculo lweenkqubo zolawulo lomngcipheko;
- Ncedisa iGosa eliPhendulayo ekugcineni ulawulo olufanelekileyo nolusebenzayo ngokuvavanya olo lawulo ukumisela ukusebenza nokufaneleka kwalo, kwaye ngokuphuhlisa izindululo zokwandisa nokuphucula.

Umsebenzi woPhicotho-zincwadi lwaNgaphakathi ogqityiweyo kulo nyaka wenzelwa le ngxelo liSebe ubandakanye iingxoxo ezintlanu zokuqinisekisa. Iinkcukacha zezingxoxo zibandakanyiwe kwingxelo yeKomiti yoPhicotho-zincwadi.

IKomiti yoPhicotho-zincwadi isekwe njengeziko lokongamela, inikezela ngollongamelo oluzimeleyo kurhulumento, ulawulo lomngcipheko kunye neenkqubo zokuphathwa kwiSebe, ezibandakanya ulongamelo nophononongo loku kulandelayo:

- Umsebenzi woPhicotho-zincwadi lwangaPhakathi;
- Umsebenzi woPhicotho-zincwadi lwangaPhandle (uMphicothi-zincwadi Jikelele woMzantsi Afrika – i-AGSA);
- ISebe loCwangciso-mali nokunikwa kwengxelo;
- IMigaqo-nkqubo yoCwangciso-mali lweSebe;
- Ulawulo lwe-AGSA noniko lwengxelo yophicotho-zincwadi;
- UBeko-liso lonyaka lweSebe;
- ULawulo loMngcipheko weSebe;
- ULawulo lwengaPhakathi;
- Iinjongo ezimiselwe kwangaphambili;
- Indlela yokuziPhatha noPhengululo loPhando-nzulu.

Itheyibhile engezantsi ibonakalisa iinkcukacha ezifanelekileyo kumalungu eKomiti yoPhicotho-zincwadi:

Igama	Iziqinisekiso zemfundo	Ngaphakathi okanye ngaphandle	Ukuba ngaphakathi, isikhundla eSebeni	Umhla wolonyulo	Umhla wokurhoxa	Inani leentlanganiso ezizinyasiweyo
Mnu Ameen Amod (uSihlalo)	MBA; CIA; CGAP; CRMA; BCOM Accounting	Ngaphandle	Ayingeni	Woku-1 kweyoMqungu wama-2019 (isiqingatha sonyaka sesi-2)	Ayingeni	7
Mnu Ebrahim Abrahams	B Com Accounting Honours	Ngaphandle	Ayingeni	Woku-1 kweyoMqungu wama-2019 (Isiqingatha soyaka soku-1)	Ayingeni	7
Mnu Pieter Strauss	B Acc; B Com Hons; CA (SA)	Ngaphandle	Ayingeni	Woku-1 kweyoMqungu wama-2019 (Isiqingatha soyaka soku-1)	Ayingeni	7
Nksz Annelise Cilliers	B Compt Hons CA (SA)	Ngaphandle	Ayingeni	Woku-1 kweyoMqungu wama-2019 (Isiqingatha soyaka soku-1)	Ayingeni	7

8. UKUTHOBELA IMITHETHO NEMIMISELO

Eli ziko lineenkqubo, imigaqo-nkqubo kunye neenkqubo ezikhoyo zokuqinisekisa ukuthotyelwa kwemithetho nemimiselo. Ukuba, emva kophando, ubuqhophololo, ubusela okanye urhwaphilizo buqinisekisiwe, umqeshwa othathe inxaxheba kwizenzo ezinjalo uyakufakwa phantsi kwenkqubo yoluleko. Ummeli we-WCG oqala inkqubo yoluleko kufuneka acebise ngokugxothwa komqeshwa ochaphazelekayo. Apho kufunyenwe ubungqina bokuqala besenzo sokophula umthetho, umba wolwaphulo-mthetho uxelwa kwiiNkonzo zamaPolisa oMzantsi Afrika.

9. UBUQHOPHOLOLO NORWAPHILIZO

Ubuqhophololo norhwaphilizo zimele umngcipheko onokubakho kwiimpahla zeSebe kwaye zinokuba nefuthe elibi kunikezelo lweenkonzo nakwimbali seSebe.

I-WCG yamkele isiCwangciso esiChasene nobuQhophololo noRhwaphilizo esiqinisekisa imeko yePhondo yokungabunyamezeli ubuqhophololo, ubusela norhwaphilizo. Ngokuhambelana nesi sicwangciso iSebe lizimisele ukunganyamezeli kwaphela malunga norhwaphilizo, ubuqhophololo okanye nayiphi na imisebenzi yolwaphulo-mthetho, nokokuba yeyangaphakathi okanye ngaphandle, kwaye lilandelela ngamandla lize litshutshise ngazo zonke iindlela zomthetho ezikhoyo, nawaphi na amaqela enza ezi zinto okanye ukuzama ukwenza njalo.

ISebe lisivumile isiCwangciso sokuThintela ubuQhophololo noRhwaphilizo kunye nesiCwangciso sokuPhumeza esihambelanayo esithi sisebenze kwisiCwangciso soThintelo.

Zikhona iindlela ezahlukeneyo zokuxela izityholo zobuqhophololo, ubusela norhwaphilizo kwaye oku kuchazwe banzi kwisiCwangciso esiChasene nobuQhophololo noRhwaphilizo sePhondo, uMgaqo-nkqubo wokuHlaba umkhosi we-WCG kunye nesiCwangciso soThiintelo lobuQhophololo noRhwaphilizo seSebe. Isityholo ngasinye esifunyenwe liCandelo leeNkonzo zoPhando-nzulu lwePhondo i-(PFS) siyabhalwa kwiNkqubo yoLawulo lwaMatyala esetyenziswa njengesixhobo solawulo sokunikwa kwengxelo ngenkqubela phambili eyenziweyo ngamatyala anxulumene neSebe kunye nokuvelisa iinkcukacha-manani zeWCG kunye nezeSebe.

Abasebenzi nabaqeshwa abahlaba umkhosi ngezikrokro zobuqhophololo, urhwaphilizo nobusela bayakhuselwa ukuba oko bakuvezayo kukhuselweyo (okt kuyafikelelwa kwiimfuno ezisemthethweni zoMthetho weZibhengezo oKhuselekileyo,

uMthetho wama-26 wama-2000 umz. . Umgaqo-nkqubo wokuhlaba umkhosi we-WCG ubonelela ngezikhokelo kubasebenzi nakubaqeshwa malunga nendlela yokuphakamisa inkxalabo ngolawulo olufanelekileyo, abantu abathile abachongiweyo kwi-WCG okanye kumaziko angaphandle, apho banezizathu ezifanelekileyo zokukholelwa ukuba ulwaphulo-mthetho okanye ukwaphulwa komthetho kwenziwe kwi-WCG. Ithuba lokungazichazi igama linikwa nawuphina umntu ongathanda ukuxela izenzo zobuqhopholo, ubusela norhwaphilizo, kwaye ukuba benze oko buqu, izazisi zabo zigcinwa ziyimfihlo ngumntu abenza ingxelo kuye.

Ukuba, emva kophando, ubuqhetseba, ubusela okanye urhwaphilizo luqinisekisiwe, umqeshwa othathe inxaxheba kwizenzo ezinjalo uya kuvalelwa ngoluleko. Ummeli we-WCG oqala inkqubo yoluleko kufuneka acebise ngokugxothwa komqeshwa ochaphazelekayo. Apho kufunyenwe ubungqina bokuqala bolwaphulo-mthetho, umba wolwaphulo-mthetho uxelwa kwiiNkonzo zamaPolisa oMzantsi Afrika.

Kunyaka ophantsi kophononongo, i-PFS ikhuphe isiQinisekiso sokuHamba kwamaTyala seSebe siqaphela oku kulandelayo:

Amatyala	Inombolo yetyala
Amatyala avuliweyo ngokowoku-1 kuTshazimpuzi wama-2020	0
Amatyala amatsha (kowama-2020/21)	0
Amatyala avaliweyo (kowama-2020/21)	0
Amatyala avuliweyo ngokowama-31 kweyoKwindla wama-2021	0

10. UKUNCIPHISA UKUNGQUBANA KWEMIDLA

Ukuqinisekisa ukuba akukho kungqubana kwemidla ngokubhekisele kumalungu ekomiti, onke amalungu atyikitya uxwebhu lokuchaza inzala phambi kwayo nayiphi na intlanganiso. Ukuba ukungqubana kwemidla kunokuvela kwilungu, kuye kufuneke ukuba arhoxe kwinkqubo.

11. INDLELA YOKUZIPHATHA

Amalungu akhutshelwe ikhowudi yokuziphatha ekhokela indlela yokuziphatha. Umgaqo-nkqubo omiliselwe yi-DCAS ubandakanya iHWC.

12. UKHUSELEKO LWEZEMPILO NEMICIMBI YEZENDALO

I-DCAS ibonelela ngeLifa leMveli leNtshona Kapa nge-ofisi. Umgaqo-nkqubo ophunyezwe yiDCAS ke uyasebenza kwiKomiti.

13. UNOBHALA WENKAMPANI/WEBHODI (UKUBA KUYANGENA)

Ayingeni

14. UXANDUVA KULUNTU

Ayingeni

15. INGXELO YEKOMITI YOPHICOTHO-ZINCWADI

Sinovuyo ukuthi thaca ingxelo yethu yonyaka-mali ophele ngomhla wama31 kweyoKwindla wama-2021.

Uxanduva lweKomiti yoPhicotho-zincwadi

IKomiti yoPhicotho-zincwadi inike ingxelo yokuba iluthathile uxanduva lwayo oluvela kwiCandelo lama-38 (1) (a) (ii) loMthetho woLawulo lweMali kaRhulumente kunye noMmiselo kaNondyebo 3.1. IKomiti yoPhicotho-zincwadi ikwanika ingxelo yokuba yamkele imiqathango efanelekileyo esesikweni njengeTshathi yeKomiti yoPhicotho-zincwadi, iyilawula imicimbi yayo ngokuhambelana nalo mnqophiso kwaye iluthathile lonke uxanduva lwayo njengoko luqulathwe kuyo.

Ukusebenza koLawulo lwangaPhakathi

IQumrhu kufuneka liphuhlise kwaye ligcine iinkqubo zolawulo lwangaphakathi ezinokuthi ziphucule amathuba okuphumeza iinjongo zalo, zilungelelanise notshintsho kwindalo elisebenza kuyo nokukhuthaza ukusebenza ngokukuko nokufaneleka kwemisebenzi, ixhasa ingxelo ethembekileyo nokuthobela imithetho nemimiselo. I-WCG yamkele iSakhelo sesiQinisekiso esiHlangeneyo ichonga kwaye idibanisa ababoneleli ngeziqinisekiso. Inqanaba lokuqala loqinisekiso kukuqinisekiswa kolawulo, okufuna ulawulo lwabasebenzi ukugcina ulawulo lwangaphakathi olusebenzayo kunye nokwenza iinkqubo mihla le ngeendlela zolawulo lokujonga nokuthatha amanyathelo okulungisa apho kufuneka khona. Inqanaba lesibini lokuqinisekisa sisiqinisekiso sangaphakathi esibonelelwa yimisebenzi eyahlukileyo kulawulo ngqo, oluxanduva lokuvavanya ukubambelela kwimigaqo-nkqubo, iinkqubo, izithethe, imigangatho kunye nezakhelo. Inqanaba lesithathu lokuqinisekisa ngababoneleli ngokuzimela abazimeleyo abakhokelwa yimigangatho yobungcali efuna amanqanaba aphezulu okuzimela.

IsiCwangciso esisekelwe kumngcipheko weNgqinisekiso eDibeneyo saphuhliselwa iQumrhu, saququzelelwa luPhicotho-zincwadi lwaNgaphakathi, esikwangumboneleli ozimeleyo wengqinisekiso. Uphicotho-zincwadi lwangaPhakathi lubonelela ngeKomiti yoPhicotho-zincwadi noLawulo ngengqinisekiso engephi yokuba ulawulo lwangaphakathi lwanele kwaye luyasebenza. Oku kuzalisekiswe sisicwangciso esivunyiweyo esisekwe kumngcipheko wophicotho-zincwadi lwangaphakathi, uPhicotho-zincwadi lwangaPhakathi luvavanya ukwanela kolawulo ukunciphisa umngcipheko kunye neKomiti yoPhicotho-zincwadi ukubeka esweni ukuphunyezwa kwezenzo zokulungisa.

Ezi ngxoxo zophicotho-zincwadi lwangaphakathi zilandelayo zamkelwa yiKomiti yoPhicotho-zincwadi zaza zagqityezelwa luPhicotho-zincwadi lwangaPhakathi apha kunyaka uphantsi kophononongo:

- ULawulo lweZixhobo zeNkcubeko
- Intengiselwano yoLawulo lweNtengo yeKHOVIDI-19 (iiProjekthi eziXananazileyo zoPhicotho-zincwadi lwangaPhakathi)
- INkqubo yeziFundo ze-Year Beyond
- IiNtlawulo zoDluliselo – IMibutho yeNkcubeko
- INkqubo eYandisiweyo yeMisebenzi yoLuntu

Iinkalo zokuphucula, njengoko kuqatshelwe kuPhicotho-zincwadi lwangaPhakathi ngexesha lomsebenzi wabo, kwavunyelwana ngazo ngaBaphathi. IKomiti yoPhicotho-zincwadi ihlola ukuphunyezwa kwezenzo ekuvunyelwene ngazo rhoqo ngekota.

Ulawulo lwaNgonyaka kunye neNgxelo yeNyanga/yeKota

IKomiti yoPhicotho-zincwadi yanelisekile ngumxholo nomgangatho weengxelo zekota zonyaka zolawulo nezokusebenza ezikhutshwe kulo nyaka wenzelwa le ngxelo liGunya elinoXanduva leQumrhu ngokweMigaqo kaNondyebo noMthetho woLwahlulo lweNgeniso.

Uvavanyo lweeNgxelo zeMali

IKomiti yoPhicotho-zincwadi li:

- Phonononge yaza yaxoxa ngeeNgxelo zeMali zoNyaka ukuba zibandakanywe kwingxelo yoNyaka kunye neyoMphicothi-zincwadi Jikelele woMzantsi Afrika (i-AGSA) neGunya eliPhendulayo;
- Phonononge iNgxelo yoLawulo lwe-AGSA neempendulo zoLawulo ngaphezu koko;

- Phononononge imigaqo-nkqubo yocwangciso-mali nezenzo njengoko ixeliwe kwiiNgxelo zeMali zoNyaka;

Phononononge ulungelelwaniso lwezinto ezibangelwe luphicotho-zincwadi zeQumrhu.IKomiti yoPhicotho-zincwadi li:

- Phononononge yaza yaxoxa ngeeNgxelo zeMali zoNyaka ukuba zibandakanywe kwingxelo yoNyaka kunye neyoMphicothi-zincwadi Jikelele woMzantsi Afrika (i-AGSA) neGunya eliPhendulayo;
- Phononononge iNgxelo yoLawulo lwe-AGSA neempendulo zoLawulo ngaphezu koko;
- Phononononge imigaqo-nkqubo yocwangciso-mali nezenzo njengoko ixeliwe kwiiNgxelo zeMali zoNyaka;
- Phononononge ulungelelwaniso lwezinto ezibangelwe luphicotho-zincwadi zeQumrhu.

Uthotyelo

IKomiti yoPhicotho-zincwadi iphononononge iinkqubo zeQumrhu zokuthobela imiqathango yezomthetho neyolawulo.

IiNkonzo zoPhando lwePhondo

IiNkonzo zoPhando-nzulu zePhondo (i-PFS) zisinike iinkcukacha-manani. IKomiti yoPhicotho-zincwadi ihlola inkqubela phambili yeengxelo ze-PFS rhoqo ngekota. Kwakungekho micimbi iziswe kuthi efuna ukuba ingxelo engaphezulu yiKomiti yoPhicotho-zincwadi.

IiNkcukacha zokuSebenza

IKomiti yoPhicotho-zincwadi iphononononge iinkukacha malunga neenjongo ezimiselweyo njengoko zichaziwe kwiNgxelo yoNyaka.

INgxelo yoMphicothi-zincwadi Jikelele woMzantsi Afrika

IKomiti yoPhicotho-zincwadi, ngekota nganye, iphononononge isicwangciso sokuphunyezwa kweQumrhu kwimicimbi yophicotho-zincwadi ephakanyiswe kunyaka ongaphambili. IKomiti yoPhicotho-zincwadi idibene ne-AGSA ukuqinisekisa ukuba akukho miba ingasonjululwanga evela kuphengululo zincwadi. Imisebenzi yokulungisa okufunyanisiweyo kwiinkcukacha eziphakanyiswe yi-AGSA ibekwa iliso yiKomiti yoPhicotho-zincwadi rhoqo ngekota.

T IKomiti yoPhicotho-zincwadi iyavuma kwaye yamkele uluvo lwe-AGSA malunga neeNgxelo zeMali zoNyaka kwaye icebisa ukuba eziNgxelo zeMali zoNyaka zamkelwe kwaye zifundwe kunye nengxelo yazo.

IKomiti yoPhicotho-zincwadi iyalincoma iQumrhu ngokufumana uluvo olungenachaphaza ngaphandle kokufunyaniswa kwezinto ezibonakalayo.

IKomiti yoPhicotho-zincwadi inqwenela ukuvakalisa umbulelo wayo kuLawulo lweQumrhu nakwiSebe leMicimbi yeNkcubeko neMidlalo, i-AGSA kunye neSebe leNgqinisekiso yeShishini le-WCG ngentsebenziswano neenkcukacha ezinikezelweyo ukuze sikwazi ukwenza le ngxelo.

Isiphelo
IKomiti yoPhicotho-zincwadi iyalincoma iQumrhu ngokufumana uphicotho-zincwadi olungenachaphaza ngaphandle kokufunyanwa kwezinto ezibonakalayo. IKomiti yoPhicotho-zincwadi ihlala ixhalabile malunga nefuthe layo leendleko. Iindleko zokuthotyelwa komthetho zinesakhono sokususa izibonelelo ezinqabileyo kunikezelo lweenkonzo ukugcina iziphumo zophicotho-zincwadi.

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Mnu Ameen Amod
USihlalo weKomiti yoPhicotho-zincwadi yeQela loLuntu
Umhla: 01 EyeThupha 2021

16. IINKCUKACHA ZOKUSEBENZA KOTHOTYELO LWE-B-BBEE

Le theyibhile ilandelayo igqitywe ngokungqinelana nokuthobela iimfuno ze-BBBEE zoMthetho we-BBBEE wama-2013 nanjengoko kumiselwe liSebe lezoRhwebo noShishino.

Ingaba iSebe / iQumrhu likaRhulumente lisebenze kuzo zonke iZenzo zeNdlela yokuziPhatha (isiQinisekiso se-B-BBEE kwiNqanaba loku-1 ukuya kwelesi-8) malunga noku kulindelayo:		
Indlela yokwenza	**Impendulo** **Ewe /Hayi**	**Ingxoxo** **(kuquka ingxoxo kwimpendulo yakho neyalatha iindlela ezithathiweyo zokuthobela)**
Ukumisela indlela yeziqinisekiso zokukhupha iimvume, izivumelwano okanye ezinye izigunyaziso ngokumalunga nomsebenzi wezoqoqosho malunga nawo nawuphina umthetho?	Hayi	IQumrhu alizikhuphi iimvume, izivumelwano okanye ezinye izigunyaziso ngokumalunga nomsebenzi wezoqoqosho malunga nawo nawuphi na umthetho
Ukuphuhlisa nokuphumeza umgaqo-nkqubo wokukhetha intengiselwano?	Hayi	Umgaqo-nkqubo we-SCM weQumrhu wenza ubonelelo lokuphunyezwa kokukhetha intengiselwano
Ukumisela indlela yeziqinisekiso zokuthengwa kwamashishini karhulumente?	Hayi	IQumrhu alibandakanywa kwintengiso yamashishini karhulumente.
Ukuphuhlisa indlela yokungena kwintsebenziswano necandelo labucala?	Hayi	IQumrhu alithathi nxaxheba kwintsebenziswano necandelo labucala
Ukumisela indlela yokuwongwa kwamaqithiqithi, izibonelelo neenkqubo zotyalo-mali kwinkxaso yokuPhuhliswa kwabaMnyama kwezoQoqosho?	Hayi	IQumrhu aliqukwa ekuwongweni kwamaqithiqithi, izibonelelo neenkqubo zotyalo-mali kwinkxaso yokuPhuhliswa kwabaMnyama kwezoQoqosho.

ICANDELO D: ULAWULO LWEZABASEBENZI

1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo, kwaye iinkcukacha ezifanelekileyo zibonakala kwiNgxelo yoNyaka ye-DCAS.

2. IINKCUKACHA-MANANI ZOLONGAMELO LWEZABASEBENZI

Ezi nkcukacha-manani zichaziwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

ICANDELO E: IINKCUKACHA ZEMALI

INgxelo yoMphicothi-zincwadi Jikelele kwiPalamente yePhondo leNtshona Kapa

Ingxelo kuphicotho zincwadi lweengxelo zemali

Uluvo

1. Ndiziphicothile iincwadi zeengxelo zemali zeLifa leMveli leNtshona Kapa ezithiwe thaca kwiphepha loku-85 ukuya kwelama-108, equka imeko yengxelo yezemali ngokomhla wama- 31 kweyoKwindla wama-2021, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwii-asethi ezishiyekileyo, ingxelo yokuhanjiswa kwemali nengexelo yokuqathaniswa kohlahlo lwabiwo-mali nesona sixa-mali sonyaka othe waphela, kwakunye namanqaku eengxelo zemali, kubandakanya isishwankathelo semigaqo-nkqubo ebalulekileyo yocwangciso-mal.

2. Ngokoluvo lwam, iingxelo zemali zibonisiwe ngendlela eyiyo, ngazo zonke iindlela, imeko yezemali zeLifa leMveli leNtshona Kapa ngokomhla wama-31 kweyoKwindla wama- 2021, nokusebenza kwemali nokuhamba kwemali yonyaka othe waphela ngokuhambelana noMgangatho woMzantsi Afrika weMithetho-siseko yokuNika iNgxelo eYamkelekileyo neemfuno zoMthetho woLawulo lweMali kaRhulumente, we-1999 (uMthetho woku-1 we-1999).

Isiseko soluvo

3. Ndiluqhube uphicotho lwam ngokuhambelana neMigangatho yeHlabathi kuPhicotho-zincwadi (ii-ISA). Uxanduva lwam phantsi kwalo migangatho luchaziwe ngokubanzi kuxanduva lomphicothi-zincwadi jikelele zophicotho-zincwadi zecandelo leengxelo zemali zengxelo yam.

4. Ndizimele ngokwam kwiqumrhu likarhulumente ngokuhambelana neBhodi yeMigangatho yoku*Ziphatha yeHlabathi leeNgcali zeKhowudi yabaphathi bamazwe (kubandakanywa iMigangatho yokuZimela yaMazwe ngaMazwe*) (ikhowudi ye-IESBA) kunye nezinye iimfuno zokuziphatha ezichaphazelekayo kuphicotho lwam eMzantsi Afrika . Ndizalisekisile olunye uxanduva lwam lokuziphatha ngokwezi mfuno kunye nekhowudi ye-IESBA.

5. Ndikholelwa ekubeni ubungqina bophicotho-zincwadi endibufumeneyo banele kwaye bukulungele ukubonelela isiseko soluvo lwam.

Ugxinini so lomba

6. Nditsalela ingqalelo kulo mba ungezantsi. Uluvo lwam alutshintshiswanga ngokubhekisele kulo mba.

Ukungaqiniseki okunxulumene nesiphumo sexesha elizayo lesimangalo esikhethekileyo okanye isenzo somthetho.

7. Ngokubhekiselele kwinqaku le-18 kwiingxelo zezemali, iziko loluntu ngummangalelwa kwibango lembuyekezo ebangelwe kukubhengezwa kwendawo njengeSiza seLifa leMveli lePhondo. Ikhefu lokubhena kwiNkundla ePhakamileyo yeziBheno lanikwa kwaye ke isiphumo sokugqibela salo mba asinakugqitywa kwaye akukho lungiselelo lalo naliphi na ityala elinokuthi libe nesiphumo esenziwe kwiingxelo zemali.

Uxanduva lweGosa eliPhendulayo ngeengxelo zemali

8. Igunya eliphendulawyo linoxanduva lokulungiselela nokunikezela okufanelekileyo kweengxelo zemali ngokweMigangatho yoMzantsi Afrika yeNkqubo yoCwangciso-mali eyamkelweyo ngokubanzi kunye neemfuno zoMthetho woLawulo lweMali kaRhulumente, we-1999 (uMthetho woku-1 we-1999), ulawulo lwangaphakathi njengoko ugunyaziwe ophetheyo egqiba ukuba kufuneka kwenziwe amalungiselelo eengxelo zemali ezingenaziphene, nokuba kungenxa yobuqhopholo okanye impazamo.

9. Ekulungiseleleni iingxelo zezimali, igunya eliphendulayo linoxanduva lokuhlola ukubanakho kwequmrhu loluntu ukuqhubeka njengenkxalabo ekhoyo, echaza, njengoko kufanelekile, imicimbi enxulumene nenkxalabo eqhubekayo kunye nokusebenzisa isiseko senkxalabo esiqhubayo ngaphandle kokuba icandelo lolawulo elifanelekileyo lizimisele ukubhangisa iziko loluntu okanye kuyekwe ukusebenza, okanye akanayo enye indlela eyiyo ngaphandle kokwenza oko.

Uxanduva loMphicothi zincwadi Jikelele lokuphicothwa kweengxelo zemali

10. Iinjongo zam kukufumana isiqinisekiso esifanelekileyo malunga nokuba ingaba iingxelo zemali zizonke azinaziphene, nokuba kungenxa yobuqhetseba okanye impazamo, nokukhupha ingxelo yomphicothi zincwadi ebandakanya uluvo lwam. Ingqinisekiso engephi linqanaba eliphezulu lokuqinisekisa kodwa ayisosiqinisekiso sokuba uphicotho-zincwadi olwenziwe ngokungqinelana nee-ISA luya kusoloko lubona ingxelo engeyiyo xa ikhona. Iingxelo eziphosakeleyo zinokuvela kubuqhophololoe okanye kwimpazamo kwaye zithathwa njengezinto ukuba, ngokukodwa okanye ngokudibeneyo, zinokulindeleka ngokufanelekileyo ukuba zibe nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithathiweyo ngokwesiseko sezingxelo zemali.

11. Enye inkcazo yemisebenzi yam ekuphicothweni kweengxelo zemali ibandakanyiwe kwisihlomelo sengxelo yomphicothi zincwadi.

Ingxelo kuphicotho-zincwadi lwengxelo yonyaka yokusebenza

Intshayelo nobubanzi

12. Ngokuhambelana noMthetho woPhicotho-zincwadi kaRhulumente wama-25 wama-2004 (i-PAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yalo, ndinoxanduva lokunika ingxelo ngokubaluleka nokuthembeka kweenkcukacha zomsebenzi ezichaziweyo kuthelekiswa neenjongo ezimiselwe kwangaphambili zenkqubo ekhethiweyo eboniswe kwingxelo yokusebenza yonyaka. Ndenze iinkqubo zokuchonga izinto ezifunyanisiweyo kodwa hayi ukuqokelela ubungqina bokuvakalisa ingqinisekiso.

13. Iinkqubo zam zijongana nokusebenza kunye nokuthembeka kweenkcukacha zokusebenza ezichaziweyo, ekufuneka zisekwe kumaxwebhu ocwangciso lokusebenza olwamkelweyo liqumrhu loluntu. Khange ndivavanye ukugqibelela kunye nokulunga kwezalathisi zokusebenza ezifakwe kumaxwebhu ocwangciso. Iinkqubo zam azivavanyi ukuba ngaba amanyathelo athathwe liziko likarhulumente ayelwenza uhanjiso lweenkonzo. Iinkqubo zam azihambisi nakuphi na ukubhengezwa okanye amabango abhekisele kubungakanani bempumelelo kulo nyaka umiyo okanye izicwangciso zokusebenza ezicwangcisiweyo kunye nolwazi malunga nexesha elizayo elinokuthi libandakanywe njengenxalenye yolwazi lokusebenza oluchaziweyo. Ngokuhambelana, iziphumo zam azidlulisi kule micimbi.

14. Ndikuvavanyile ukusebenza nokuthembeka kweenkcukacha zokusebenza ezichaziweyo ngokungqinelana neendlela zokugweba eziphuhliswe kulawulo lokusebenza kunye nesakhelo sokunika ingxelo, njengoko kuchaziwe kwisaziso ngokubanzi, kule nkqubo ilandelayo ikhethiweyo ethiwe thaca kwingxelo yokusebenza konyaka yequmrhu likarhulumente kunyaka ophele ngowama-31 kweyoKwindla wama- 2021:

Inkqubo	Amaphepha kwingxelo yokusebenza yonyaka
ILifa leMveli leNtshona Kapa	44 – 47

15. Ndenze iinkqubo zokumisela ukuba ingaba iinkcukacha ezixeliweyo zokusebenza zaziswa ngokufanelekileyo na nokuba ukusebenza kuyahambelana na namaxwebhu ocwangciso okusebenza avunyiweyo. Ndenze ezinye iinkqubo zokufumanisa ukuba ingaba izalathisi kunye nezinto ekujoliswe kuzo zinokulinganiswa kwaye zichanekile na, ndaza ndahlola ukuthembeka kweenkcukacha zokusebenza ezichaziweyo ukufumanisa ukuba ingaba ziyabophelela, ichanekile kwaye igqibelele na.

16. Andichonganga naziphi na izinto ezifunyanisiweyo ngokubaluleka nasekuthembekeni kwiinkcukacha zokusebenza ezixeliweyo zale nkqubo:

    - ILifa leMveli leNtshona Kapa

Omnye umba

17. Nditsalela ingqalelo kulo mba ungezantsi.

Ukufezekiswa kokujoliswe kuko okucwangcisiweyo

18. Jonga ingxelo yonyaka yokwenziwa komsebenzi kwiphepha lama-44 ukuya kwele-47 ngolwazi malunga nokufezekiswa kweethagethi ezicwangcisiweyo zonyaka kunye neenkcazo zabaphathi ezibonelelweyo ukulungiselela ukufezekiswa / kokugqitha kokujoliswe.

Ingxelo kuphicotho zincwadi zokuthobela umthetho

Intshayelelo nobubanzi

19. Ngokuhambelana ne-PAA kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yazo, ndinoxanduva lokunika ingxelo ngeziphumo zophando kuthotyelo lwequmrhu loluntu ngemiba ethile kwimithetho ephambili. Ndenze iinkqubo zokuchonga izinto ezifunyanisiweyo kodwa hayi ukuqokelela ubungqina bokuvakalisa ingqinisekiso.

20. Andichonganga naziphi na izinto ezifumanekayo kuthotyelo lwemicimbi ethile kwimithetho ephambili ebekwe kwisaziso ngokubanzi esikhutshwe ngokwe-PAA.

Ezinye iinkcukacha

21. Igunya eliphendulayo linoxanduva lwezinye iinkcukacha. Ezinye iinkcukacha ziqulathe ulwazi olufakwe kwingxelo yonyaka, ebandakanya ingxelo yekomiti yophicotho-zincwadi. Ezinye iinkcukacha azizibandakanyi iingxelo zemali, ingxelo yomphicothi-zincwadi kunye nenkqubo ekhethiweyo ethiwe thaca kwingxelo yonyaka yokusebenza ethe yaxelwa ngokukodwa kule ngxelo yomphicothi zincwadi.

22. Uluvo lwam kwiingxelo zezemali kunye nokufunyaniswe kwiinkcukacha zokusebenza ezichaziweyo kunye nokuthotyelwa komthetho azigubungeli ezinye iinkcukacha kwaye andivezi luvo lophicotho-zincwadi okanye naluphi na uhlobo lwesigqibo sengqinisekiso kuyo.

23. Ngokunxulumene nophicotho-zincwadi lwam, olwam uxanduva kukufunda ezinye iinkcukacha kwaye, ngokwenza njalo, ndiqwalasele ukuba ingaba ezinye iinkcukacha azihambelani na neengxelo zemali kunye nenkqubo ekhethiweyo ethiwe thaca kwingxelo yokusebenza yonyaka, okanye ulwazi lwam olufunyenwe kuphicotho-zincwadi, okanye ngenye indlela ibonakala ngathi ilahlekile.

24. Ukuba, ngokomsebenzi endiwenzileyo kwezinye iinkcukacha endizifumeneyo phambi komhla wengxelo yomphicothi zincwadi, ndigqiba kwelokuba kukho ingxelo engeyiyo kwezinye iinkcukacha, kufuneka ndixele loo nyaniso.

25. Xa ndifumana kwaye ndifunda ezinye iinkcukacha, ukuba ndigqiba kwelokuba kukho into engeyiyo, ndiyacelwa ukuba ndinxibelelane nomcimbi kwabo banikwe uxanduva lolawulo kwaye ndicele ukuba ezinye iinkcukacha zilungiswe. Ukuba enye ingcaciso ayilungiswanga, kungafuneka ndiyirhoxise ingxelo yomphicothi zincwadi ze ndikhuphe ingxelo ehlaziyiweyo ngokufanelekileyo. Nangona kunjalo, ukuba kuyalungiswa oku akuyi kuba yimfuneko.

Ukusilela kolawulo lwangaphakathi

26. Ndiluthathele ingqalelo ulawulo lwangaphakathi olufanelekileyo kuphicotho-zincwadi endilwenzileyo lweengxelo zemali, ulwazi lomsebenzi oluchaziweyo nokuthobela umthetho osebenzayo; nangona kunjalo, injongo yam yayingekokubonisa naluphi na uhlobo lwengqiniseko ekuyo. Andikhange ndibone nakuphi na ukusilela kulawulo lwangaphakathi.

eKapa

Kowama-31 kweyeKhala wama-2021

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

IsiHlomelo –Uxanduva loMphicothi-zincwadi jikelele wophicotho-zincwadi

1. Njengenxalenye yophicotho-zincwadi ngokungqinelana nee-ISA, ndisebenzisa isigwebo sobungcali kwaye ndigcina ukuthandabuza kubuchwephesha kulo lonke uphicotho-zincwadi lwam lweenkcazo zemali kunye neenkqubo ezenziweyo kwiinkcukacha zokusebenza ezichaziweyo zenkqubo ezikhethiweyo kunye nokuthobela kwequmrhu likarhulumente ngokubhekisele kumxholo wemicimbi ekhethekileyo.

Iingxelo zemali

2. Ukongeza kuxanduva lwam lokuphicothwa kweengxelo zemali njengoko kuchaziwe kwingxelo yomphicothi zincwadi, kwakhona ndi:

   - chonga kwaye ndihlole umngcipheko wokungachazwa kakuhle kweengxelo zemali, nokuba kungenxa yobuqhophololo okanye impazamo; ukuyila nokwenza iinkqubo zophicotho-zincwadi eziphendula kobo bungozi; kwaye ndifumane ubungqina bophicotho-zincwadi obaneleyo nobufanelekileyo ukunika isiseko soluvo lwam. Umngcipheko wokungafumani ingxelo engeyiyo ngenxa yobuqhophololo uphezulu kunalowo ubangelwe yimpazamo, njengoko ubuqhetseba bunokubandakanya ukuvumelana, ubuqhophololo, ukushiya ngabom, ukumelwa kakubi okanye ukugqithiswa kolawulo lwangaphakathi
   - fumana ukuqonda ngolawulo lwangaphakathi olunxulumene nophicotho-zincwadi ukuze kuyilwe iinkqubo zophicotho-zincwadi ezifanelekileyo kwimeko, kodwa hayi ngenjongo yokuvakalisa uluvo ngokusebenza kolawulo lwangaphakathi lwequmrhu loluntu.
   - vavanya ukulunga kwemigaqo-nkqubo yocwangciso-mali esetyenzisiweyo kunye nokufaneleka koqikelelo locwangciso-mali kunye nokuxela okunxulumene noko okwenziwe ligunya eliphendulayo.
   - ndigqibe kukulungela kokusetyenziswa kwegunya eliphendulayo ngesiseko esiqhubekayo sokunikwa kwengxelo kulungiselelo lweengxelo zemali. Ndigqibezela, ngokusekelwe kubungqina obufunyenweyo, nokuba ngaba kukho ukungaqiniseki okubonakalayo malunga nemicimbi okanye iimeko ezinokubangela ukuthandabuza okukhulu kwiLifa leMveli leNtshona Kapa lokuqhubeka njengenkxalabo eqhubekayo. Ukuba ndigqiba kwelokuba kukho ukungaqiniseki okubonakalayo, kufuneka ukuba ndiqwalasele kwingxelo yomphicothi-zincwadi zam kwizibhengezo ezinxulumene noko kwiingxelo zezemali malunga nokungaqiniseki kwezinto okanye, ukuba ezo zibhengezo azonelanga, ukuguqula uluvo lwam kwiingxelo zemali. Izigqibo zam zixhomekeke kulwazi endilufumanayo ngomhla wengxelo yomphicothi-zincwadi. Nangona kunjalo, iziganeko zexa elizayo okanye iimeko zinokubangela ukuba iqumrhu likarhulumente liyeke ukusebenza njengenkxalabo eqhubekayo.

- vavanya inkcazo-ntetho iyonke, ubume bayo kunye nomxholo weengxelo-mali, kubandakanywa ukubhengezwa, kwaye ndibone ukuba ingaba iingxelo zemali zimele intengiselwano neziganeko ngendlela ephumeza ingcaciso efanelekileyo

Unxibelelwano nabo babekwa uxanduva lolawulo

3. Ndinxibelelana namagunya aphendulayo malunga, phakathi kweminye imiba, ububanzi obucwangcisiweyo kunye nexesha lophicotho-zincwadi kunye neziphumo ezibalulekileyo zophicotho-zincwadi, kubandakanya nakuphi na ukusilela okubonakalayo kulawulo lwangaphakathi endikubonileyo ngexesha lophicotho-zincwadi lwam.

4. Ndikwabonelela igunya eliphendulayo ngengxelo endiyithobeleyo ngeemfuneko zokuziphatha ezifanelekileyo malunga nenkululeko, nokunxibelelana nabo bonke ubudlelwane neminye imiba enokuthi icingelwe ukuba iyasebenza kwinkululeko yam kwaye, apho kufanelekileyo, amanyathelo athathiweyo ukuphelisa izoyikiso okanye ukhuseleko olusetyenzisiweyo.

ILIFA LEMVELI LENTSHONA KAPA

IiNgxelo zeMali zoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2021

IiNkcukacha ngokuBanzi

Uhlobo loshishino nemisebenzi ephambili	ILifa leMveli leNtshona Kapa kufuneka lilawule kwaye libeke iliso kukhuthazo lolondolozo lwendalo esingqongileyo kwiNtshona Kapa
I-ofisi ebhalisiweyo	Protea Assurance Building Greenmarket Square Cape Town 8000
Idilesi yeShishini	Protea Assurance Building Greenmarket Square Cape Town 8000
Idilesi yeposi	Private Bag X9067 Cape Town 8000
IIbhanki	Nedbank ABSA Bank

ILIFA LEMVELI LENTSHONA KAPA

IiNgxelo zeMali zoNyaka zonyaka ophele ngomhla wama-31 kweyoKwindla wama- 2021

Isalathiso

Iingxelo neenkcazo ezichazwe ngezantsi ziquka iiNkcazo zemali zonyaka ezinikezelwe kwiNdlu yoWiso-mthetho yePhondo::

UBume beNgxelo yeMali

UkuSebenza kweNgxelo yeMali

INgxelo yoTshintsho kwiNtsalela yee-Asethi

INgxelo yokuHamba kweMali

INgxelo yoQhathaniso loHlahlo lwaBiwo-mali neSona Sixa-mali

IMigaqo-nkqubo yoCalulo-mali

AmaNqaku kwiiNgxelo zeMali zoNyaka

ILIFA LEMVELI LENTSHONA KAPA

IiNgxelo zeMali zoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2021

UBume beNgxelo yeMali ngokowama-31 kweyoKwindla wama- 2021

		2021	2020
Ii-Asethi			
Ii-Asethi zaNgoku			
IMali nokulinganiswa nayo	3	6 610	7 006
Uluhlu lweempahla	4	121	121
Imali efunyenwe kutshintshiselwano lwentengiselwano	5	6	19
		6 737	**7 146**
Zizonke ii-Asethi		**6 737**	**7 146**
Amatyala			
Amatyala aNgoku			
IiNtlawulo kutshintshiselwano	6	-	5
lwentengiselwano	7	406	406
		406	**411**
Ewonke Amatyala		**406**	**411**
INtsalela yee-Asethi		**6 331**	**6 735**
Intsalela eqokelelwey		6 331	6 735

ILIFA LEMVELI LENTSHONA KAPA

IiNgxelo zeMali zoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2021

INgxelo yokuSebenza kweMali

	I(Ama) Nqaku	2021 R '000	2020 R '000
INgeniso			
INgeniso kutshintshiselwano lwentengiselwano			
Imirhumo yezicelo zeLifa leMveli	8	721	848
Ingeniso yenzala	9	220	528
Iyonke ingeniso kutshintshiselwano lwentengiselwano		**941**	**1 376**
INgeniso kutshintshiselwano olungelulo olwentengiselwano			
Ingeniso yodluliselo	10	485	586
Enye ingeniso kutshintshiselwano olungelulo olwentengiselwano	11	550	1 844
Udluliselo nezibonelelo ezifunyenweyo		**1 035**	**2 430**
Iyonke ingeniso kutshintshiselwano olungelulo olwentengiselwano		**1 976**	**3 806**
INkcitho			
Imirhumo yoPhicotho-zincwadi	12	(94)	(77)
Iinkonzo zengcebiso	13	(497)	(949)
nezezivumelwano zangaphandle	14	(682)	(1 886)
Iinkonzo ngokubanzi	15	(1 107)	(1 207)
Imirhumo yamalungu		**(2 380)**	**(4 119)**
Iyonke inkcitho		**(404)**	**(313)**

INgxelo yoTshintsho kwiNtsalela yee-Asethi

	Accumulated surplus R '000	Total net assets R '000
IBhalansi ngokowoku-01 kuTshazimpuzi wama- 2019	**7 048**	**7 048**
Utshintsho kwintsalela yee-asethi	(313)	(313)
Iintsilelo zonyaka	(313)	(313)
Lulonke utshintsho	**6 735**	**6 735**
IBhalansi ngokowoku-01 kuTshazimpuzi wama -2020	(404)	(404)
Utshintsho kwintsalela yee-asethi	(404)	(404)
Iintsilelo zonyaka	**6 331**	**6 331**

ILIFA LEMVELI LENTSHONA KAPA

IiNgxelo zeMali zoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2021

INgxelo yokuHamba kweMali

	I(Amas)Nqaku	2021 R '000	2020 R '000
Ukuhamba kwemali kwimisebenzi eqhubekayo			
IiRisithi			
IMali efunyenweyo		1 271	3 193
INzala kwingeniso		233	513
		1 504	3 706
IiNtlawulo			
Imali ehlawulwe kubaboneleli-zinkonzo nakubasebenzi		(1 900)	(3 294)
Intsalela yohanjiso lwemali kwimisebenzi eqhubekayo	16	**(396)**	**412**
Intsalela (ukwehla)/ ukunyuka kwimali nokulinganiswa nayo		**(396)**	**412**
Imali nokulinganiswa nayo ekuqaleni konyaka		7 006	6 594
	3	**6 610**	**7 006**

INgxelo yokuQhathaniswa koHlahlo lwabiwo-mali neSona Sixa-mali

UHlahlo lwabiwo-mali

	Uhlahlo-lwabiwo mali oluvunyiweyo R '000	Ulungelelwaniso R '000	Uhlahlo-lwabiwo mali lokugqibela R '000	Esona sixa-mali ngokoqhathaniso R '000	Umahluko phakathi kohlahlo lwabiwo-mali lokugqibela nolululo R '000	
INgxelo yokuSebenza kweMali						
INgeniso						
INgeniso kutshintshiswano lwentengiselwano						
Imirhumo kwizicelo zeLifa leMveli	850	(77)	**773**	721	**(52)**	22.1
Inzala kwingeniso	515	(300)	**215**	220	**5**	
Iyonke ingeniso kutshintshiswano lwentengiselwano	**1 365**	**(377)**	**988**	**941**	**(47)**	
INgeniso kutshintshiselwano lwentengiselwano						
Ingeniso yodluliselo						
Enye ingeniso kutshintshiselwano	-	-	**-**	485	**485**	22.2
olungelulo olwentengiselwano	1 002	-	**1 002**	550	**(452)**	22.3
Udluliselo nezibonelelo ezifunyenweyo	**1 002**	**-**	**1 002**	**1 035**	**33**	
Iyonke ingeniso kutshintshiselwano	**2 367**	**(377)**	**1 990**	**1 976**	**(14)**	
INkcitho						
Imirhumo yamalungu	(780)	(350)	**(1 130)**	(1 107)	**23**	22.4
Imirhumo yophicotho-zincwadi	(72)	(23)	**(95)**	(94)	**1**	
INkcitho ngokuBanzi	(1 515)	750	**(765)**	(1 179)	**(414)**	22.5
Iyonke inkcitho	**(2 367)**	**377**	**(1 990)**	**(2 380)**	**(390)**	
Iintsilelo	**-**	**-**	**-**	**(404)**	**(404)**	
Esona Sixa-mali kuQhathaniso njengoko kuBonisiwe kuHlahlo lwabiwo-mali noLona Qhathaniso lweNgxelo	**-**	**-**	**-**	**(404)**	**(404)**	
Uvumelelwaniso						
Umahluko wexesha						
Okusebenzayo				(404)		
Umahluko weQumrhu						
Okusebenzayo				-		
Esona Sixa-mali kwiNgxelo yokuSebenza kweMali				**(404)**		

IMigaqo-nkqubo yoCwangciso-mali

1. Unikezelo lweNgxelo zeMali zoNyaka

Iingxelo zemali zonyaka zilungiselelwe ngokuhambelana neMigangatho yeMithetho-siseko yokuNika iNgxelo eYamkelekileyo Jikelele (i-GRAP), ekhutshwe yiBhodi yeMigangatho yoCwangciso-mali ngokuhambelana neCandelo lama-91(1) soMthetho woLawulo lweMali kaRhulumente (uMthetho woku-1 we-1999).

Ezi ngxelo-mali zonyaka zilungiswe ngokweenkcukacha ezongezelelekileyo kwaye ziyahambelana nemali ebekiweyo njengendleko, ngaphandle kokuba kuchazwe ngenye indlela.

Onke amanani asondezwe kwiwaka elikufutshane

Isishwankathelo semigaqo-nkqubo ebalulekileyo yocwangciso-mali, eyayisetyenziswe rhoqo kumalungiselelo ezi ngxelo zemali zonyaka, zichaziwe ngezantsi.

Le migaqo-nkqubo yocalulo-mali olusetyenziswe rhoqo kwixesha langaphambili.

1.1 Ingqikelelo ngenkxalabo eqhubekayo

Ezi ngxelo zemali zonyaka zilungiselelwe ngokusekwe ekulindelekeni ukuba iqumrhu liya kuqhubeka nokusebenza njengenkxalabo eqhubekayo ubuncinci kwiinyanga eli-12 ezayo.

1.2 Izigwebo ezibalulekileyo kunye nemithombo yoqikelelo lokungaqiniseki

Iqumrhu lenza uqikelelo kunye nokucinga malunga nekamva. Iingqikelelo zoCwangciso-mali zokukhokelela ziya kuthi ngenkcazo zingafane zilingane iziphumo ezinxulumene noko. Iingqikelelo kunye nezigwebo zihlala zivavanywa kwaye zisekwe kumava embali kunye nezinye izinto, kubandakanya ukulindelwa kweziganeko zexesha elizayo kubangela uhlengahlengiso lwezinto zexabiso lempahla kunye neemfanelo kunyaka-mali olandelayo zixoxwa ngezantsi.

Izinto ezifunyenweyo

Iqumrhu lihlola izinto ezifunyenweyo zokuthintela ekupheliswen kwexesha ngalinye lokunika ingxelo. Ekuqinisekiseni ukuba ilahleko yokonakaliswa kufuneka irekhodwe kwintsalela okanye intsilelo, iqumrhu lenza izigqibo malunga nokuba kukho uvimba weenkcukacha ezibonakalayo ezibonisa ukwehla kwemali okuqikelelwa kwimali yexabiso lemali.

Ukuphazamiseka kwezinto ezifunyenweyo zibalwa kwisiseko sephothifoliyo, esekwe kwimilinganiselo yembali enkulu, ehlengahlengisiweyo kwiimeko zikazwelonke nezoqoqosho kunye noqoqosho kunye nezinye izikhombisi ezikhoyo ngomhla wokunikwa kwengxelo. Le milinganiselo yelahleko yonyaka isetyenziswa kwimilinganiselo yemali mboleko kwiphothifoliyo kwaye ityhilwe kwisithuba sokukhulisa ilahleko.

Isibonelelo somonakalo

Uqikelelo malunga nomonakalo wezinto ezifunyenweyo zenziwa xa ingqokelela yexabiso elipheleleyo lingasakwazi. Ukubonelelwa kwetyala lomonakalo kuya kubalwa kwizinto ezifumaneke ngentengiselwano kuphela. Ukunqongophala ngokupheleleyo kwequmrhu kuya kubalwa nokuba ngubani na umntu onetyala okanye ubuncinci bodidi lomngcipheko.

1.3 Izixhobo zemali

Izixhobo zemali zequmrhu zihlelwe njengee-asethi zemali okanye amatyala.

Isixhobo semali siso nasiphi na isivumelwano esinika i-asethi yemali yequmrhu elinye kunye noxanduva lwezemali okanye inzala yelinye iqumrhu.

Indleko ehlawuliweyo ye-asethi yexabiso lemali okanye uxanduva lwezemali yimali apho imali yexabiso okanye ityala lezemali lilinganiswe kwimali enkulu yeentlawulo, kunye okanye kuthatyathwe Ixabiso elihlawuliweyo elongezelelekileyo kusetyenziswa indlela yengeniso esebenzayo yawo nawuphi na umahluko phakathi kwesona sixa-mali nesixa-mali esimele ukuhlawulwa, kuze kuthatyathwe naluphi na uncitshiso (ngqo okanye ngokusetyenziswa kwe-akhawunti yesibonelelo) ukonakalisa okanye engaqokelelekiyo.

Umngcipheko wexabiso lenzala ngumngcipheko wokuba ixabiso elifanelekileyo okanye ukuhamba kwemali okuzayo kwesixhobo sezemali kuya kutshintsha ngenxa yotshintsho kumaxabiso enzala.

Iintlawulo zemboleko-mali ngamatyala emali, ngaphandle kweentlawulo zexesha elifutshane kwiimeko zetyala eliqhelekileyo.

1.3 Izixhobo zemali (kuyaqhubeka)

Ihlelo

Iqumrhu linazo ezi ntlobo zilandelayo ze-asethi yemali (iiklasi kunye nodidi) njengoko kubonisiwe ngaphambili kwingxelo yobume bemali okanye kumanqaku apho:

Udidi	**Uhlobo**
Imali efunyenwe kutshintshiselo lwentengiselwano	I-asethi yemali ilinganiselwa kwindleko yomonakalo
Imali nokulinganiswa nayo	

Iqumrhu linezintlobo zilandelayo zamatyala emali (iindidi nohlobo) njengoko kubonisiwe ngaphambili kwingxelo yobume bemali okanye kumanqaku apho:

Udidi	**Uhlobo**
Iintlawulo kutshintshiselo lwentengiselwano	Ityala lemali lilinganiswa kwindleko yomonakalo

Umlinganiselo wokuqala wee-asethi zemali namatyala emali

Iqumrhu lilinganisa ii-asethi zemali kunye noxanduva lwemali, ngaphandle kwazo emva koko zilinganiswe ngexabiso elifanelekileyo, ekuqaleni kwixabiso lakhe elichanekileyo kunye neendleko zentengiselwano okanye ukuphepha kwemali.

Iqumrhu lilinganisela zonke ezinye ii-asethi zemali namatyala emali ekuqaleni ngexabiso elifanelekileyo.

iqumrhu liqala lihlole ukuba into ebolekiweyo yemboleko yimali mboleko kusini na. Ekuqapheliswen kokuqala, iqumrhu lihlalutya imali-mboleko yemvume kumacandelo ayo kunye nee-akhawunti zecandelo ngalinye ngokwahlukeneyo. Iqumrhu lenza ingxelo yenxalenye yemali-mboleko yemvume ethi:

isibonelelo sentlalontle ngokuhambelana neSakhelo soLungiselelo noNikezelo lweeNgxelo zeMali, apho ingumnikeli wemali mboleko; okanye
Ingeniso yotshintshiselwano, ngokungqinelana noMgangatho we-GRAP kwiNgeniso yeNtengiselwano engeyiyo eyolwananiso
(Iirhafu kunye noTshintshelo), apho inguye umntu ofumana imali mboleko.

Umlinganiselo olandelayo wee-asethi zemali namatyala emali

Iqumrhu lilinganisela zonke ii-asethi zemali namatyala emali emva kokuqatshelwa kokuqala kusetyenziswa ezi ntlobo zilandelayo:

Izixhobo zemali ngexabiso elifanelekileyo.
Izixhobo zemali ngendleko yomonakalo
Izixhobo zemali ngendleko ezifanelekileyo

Zonke ii-asethi zemali zilinganiselwa kwindleko zomonakalo, okanye ngendleko, zixhobekeke kuphononongo lomonakalo.

Iindleko ezihlawulweyo ze-asethi eyimali okanye uxanduva lwezemali lixabiso apho i-asethi yezemali okanye uxanduva lwezemali lulinganiswa ekuqwalaselweni kokuqala kuthatyathwa intlawulo yenqununu, kunye okanye ukunciphisa ukuncipha kokusebenzisa inzala esebenzayo yomahluko phakathi kwalo mali yokuqala kunye nesixa esele sihlawulwe, kunye nokususa nakuphi na ukuncitshiswa (ngokuthe ngqo okanye ngokusetyenziswa kwe-akhawunti yesibonelelo) kukhubazeko okanye ukungafumaneki kwimeko ye-asethi eyimali.

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1.3 Izixhobo zemali (kuyaqhubeka)

Iingqwalasela zomlinganiselo wexabiso elifanelekileyo

Obona bungqina bexabiso elifanelekileyo ngamaxabiso acatshulwe kwintengiso esebenzayo. Ukuba imakethi yesixhobo semali ayisebenzi, iqumrhu limisela ixabiso elifanelekileyo ngokusebenzisa inkqubo yokuxabisa. Injongo yokusebenzisa ubuchule boqingqo-maxabiso kukuseka ukuba ixabiso lentengiselwano beliya kuba yintoni na kumhla wokulinganisa kutshintshiselwano yokuphepha okuqhutywa ziindlela zokusebenza eziqhelekileyo. Iindlela zokuxabisa zibandakanya ukusebenzisa intengiselwano yokuphepha kwakutsha nje phakathi kwamaqela anolwazi, azimiseleyo, ukuba ayafumaneka, kubhekiswa kwixabiso elifanelekileyo lesinye isixhobo esifanayo, uhlalutyo lokuhamba kwemali kunye neemodeli zokukhetha amaxabiso. Ukuba kukho ubuchule boqingqo-maxabiso obudla ngokusetyenziswa ngabathathi-nxaxheba kwimakethi ukwenza amaxabiso esi sixhobo kwaye obu buchule bubonakalisiwe ukubonelela ngoqikelelo oluthembekileyo lwamaxabiso afunyenwe kwintengiselwano yokwenene yentengiso, iqumrhu lisebenzisa obo buchule. Inkqubo yexabiso ekhethiweyo yenza ukusetyenziswa okuphezulu kokungenisiweyo kweemarike kwaye ixhomekeke kancinci kangangoko kwigalelo elithile leziko. Idibanisa zonke izinto ezinokuthathwa ngabathathi-nxaxheba kwimarike ekubekeni ixabiso kwaye iyahambelana neendlela zoqoqosho ezamkelekileyo zexabiso lezixhobo zemali. Ngamaxesha athile, iqumrhu lilinganisa ubuchule boqingqo-maxabiso kwaye luhlole ukunyaniseka kusetyenziswa amaxabiso asuka nakuphi na ukuthengiselana okwangoku okubonakalayo kwintengiso kwinto enye (okt ngaphandle kokulungiswa okanye ukuphinda ubeke kwakhona) okanye ngokusekwe kuyo nawuphi na uvimba weenkcukacha zentengiso ebonakalayo

Izinto ezifunyanwayo zexesha elifutshane kunye nezinto ezihlawulwayo aziphungulwanga apho ixesha lokuthenga ngetyala elinikiweyo okanye elifunyenweyo lihambelana nemigqaliselo esetyenziswe kwicandelo likarhulumente, nokuba kukwizenzo okanye umthetho osekiweyo.

Iinzuzo nelahleko

Inzuzo okanye ilahleko evela kutshintsho kwixabiso elifanelekileyo lwe-asethi yemali okanye ityala lemali elilinganiswa kwixabiso elifanekileyo lifakwa kwintsalela okanye kwintsilelo.

Kwii-asethi eziyimali namatyala emali alinganiswa ngexabiso okanye iindleko ezihlawulweyo, inzuzo okanye ilahleko ibonwa njengentsalela okanye intsilelo xa ii-asethi eziyimali okanye ityala eliyimali linganakanwa okanye lonakele, okanye ngenkqubo

Ukonakala nokungafumaneki kwezinto zexabiso eziyimali

Iziko lihlola ekupheleni kwexesha ngalinye lokunika ingxelo ukuba ingaba bukhona na ubungqina benjongo yokuba ii-asethi eziyimali okanye iqela lee-asethi eziyimali zonakele.

Kwizixa-mali ngenxa yequmrhu, ubunzima obubonakalayo bezemali bokufumanekayo, amathuba okuba okufumanekayo kuya kungena njengongenakonakala nokungahlawuliswa kweentlawulo zonke ezi zizalathiso eziqwalaselweyo zokonakaliswa.

Ii-asethi zemali zilinganiselwa kwindleko yomonakalo:

Ukuba kukho ubungqina obunenjongo bokuba ilahleko yokonakaliswa kwezinto zexabiso eziyimali ezilinganiswe ngexabiso le-amortised yenziwe khange kungenwe) isaphulelo kumyinge wenzala wokuqala we-asethi yemali. Ixabiso lokuphathwa kwempahla yexabiso lincitshisiwe ngokusebenzisa iakhawunti yesibonelelo. Imali yelahleko ibonwa njengentsalela okanye intsilelo.

Ukuba, kwixesha elilandelayo, inani lelahleko yokwehla liyancipha kwaye ukwehla kunokunxulunyaniswa ngokungangqalanga nesiganeko esenzeka emva kokuthotywa kwento eqatshelweyo, ilahleko yomonakalo eqatshelweyo ngaphambili ibuyiselwa umva ngokulungisa iakhawunti yesibonelelo. Ukubuyiselwa umva akubanga kwisixa-mali esihamba kwimpahla ye-asethi eyimali engaphezulu kwexabiso ebelinokuhlawulwa ngenxa yokuthotywa komonakalo. Imali ebuyiswayo ibonwa njengentsalela okanye intsilelo.

Apho ii-asethi eziyimali zonakaliswe kukusetyenziswa kweakhawunti yesibonelelo, imali yelahleko ibonwa njengentsalela okanye intsilelo kwiindleko zomsebenzi. Xa ezo asethi zemali zicinyiwe, ukucinywa kwenziwa ngokuchasene neakhawunti efanelekileyo yesibonelelo. Ukufunyanwa okulandelayo kwezixa ebezicinyiwe ngaphambili kufakwa kwiindleko zokusebenza.

Ii-asethi zemali zilinganiselwa kwixabiso:

Ukuba kukho ubungqina obunenjongo bokuba ilahleko yokonakaliswa yenzekile kutyalo-mali lwenzala eyintsalela engalinganiswanga ngexabiso elifanelekileyo kuba ixabiso layo elilungileyo alinakulinganiswa ngokuthembekileyo, imali yelahleko yomonakalo ilinganiswa njengomahluko phakathi kwemali ye-asethi eyimali kunye nexabiso langoku eliqikelelwayo lokungena nokuphuma kwemali kwisaphulelo sexabiso lemarike yangoku ye-asethi yemali efanayo. Ilahleko zokuphazamiseka azibuyiswa umva.

1.3 Izixhobo zemali (kuyaqhubeka)

Okungachazwanga

Ii-asethi zemali

Iqumrhu alizichazi ii -asethi zemali lisebenzisa ucwangciso-mali lomhla worhwebo.

Iqumrhu alizichazi ii-asethi zemali kuphela xa:
amalungelo ekhontrakthi okungena nokuphuma kwemali kwi-asethi yemali iphelile, ihlawulwe okanye irhoxisiwe;
Iqumrhu idluliselwa kwelinye iqela ngokukuko yonke imingcipheko kunye namabhaso obumnini be-asethi eyimali
; okanye
iqumrhu, nangona ligcinile umngcipheko othile kunye nemivuzo yobunini beasethi eyimali, ludlulisele ulawulo lwe-asethi kwelinye iqela kwaye elinye iqela linakho ukuthengisa i-asethi iyonke kwiqela lesithathu elingahambelaniyo, kwaye Uyakwazi ukusebenzisa obo buchule unilaterally kwaye ngaphandle kokufuna ukubeka imiqobo eyongezelelweyo

- lingazichazi ii-asethi; kwaye
- lisamkela ngokukhethekileyo nawaphi na amalungelo nezibophelelo ezidalelwe okanye egcinwe kudluliselo.

Isixa-mali se-asethi esigqithisiweyo sabiwa phakathi kwamalungelo okanye izibophelelo ezigciniweyo kunye nezo zigqithisiweyo ngokwamaxabiso amaxabiso afanelekileyo ngomhla wokudluliselwa. Amalungelo kunye nezibophelelo ezisandula ukwenziwa zilinganiswa ngokwexabiso elifanelekileyo ngaloo mhla. Nawuphi na umahluko phakathi kwengqwalaselo efunyenweyo kunye nezixa-mali eziqatshelweyo nezingachanekanga iyaqwalaselwa njengentsalela okanye intsilelo ngexesha logqithiso.

Xa kunganakanwa i-asethi eyimali iyonke, umahluko phakathi kwexabiso lokuthwala kunye nesixa-mali sokuqwalaselwa okufunyenweyo kuqatshelwa kwintsalela okanye kwintsilelo.

Amatyala emali

Iqumrhu lisusa ityala lemali (okanye inxenye yetyala eliyimali) kwingxelo yalo yobume bemali xa licinyiwe - o.k.t xa uxanduva oluchazwe kwikhontrakthi lukhutshiwe, lurhoxisiwe, luphelelwe lixesha okanye luyekile.

Unaniselwano phakathi komboleki okhoyo kunye nombolekisi wezixhobo zetyala elinamagama ahluke ngokuthe gabalala kuthathwa njengolicime ityala loqobo lwemali kwaye ityala elitsha lemali liyaqwalaselwa. Kwangokunjalo, uhlengahlengiso olukhulu lwemiqathango yetyala elikhona okanye inxenye yalo kunikwa ingxelo yokuba icime ityala eliyimali lokuqala kwaye yamkela ityala elitsha lemali.

Umahluko phakathi kwexabiso lokuthwala ityala lemali (okanye inxenye yetyala eliyimali) ucinyiwe okanye wagqithiselwa kwelinye iqela nengqwalaselo ehlawuliweyo, kubandakanywa naziphi na ii-asethi ezingezizo ezemali ezigqithisiweyo okanye amatyala athatyathiweyo, uyaqwalaselwa kwintsalela okanye kwityala. Nawaphi na amatyala arhoxisiweyo, axolelweyo okanye athatyathwa lelinye iqumrhu ngendlela engeyiyo eyokutshintshiselana ayabalwa ngokweMigangatho yeGRAP kwiRhafu yeNgeniso engeyiyo eyokuTshintshiselwano (Iirhafu noDluliselo).

Izinto ezifunyanwayo ezisemthethweni zifunyanwa ezivela kumthetho, kwimimiselo exhasayo, okanye kwiindlela ezifanayo, kwaye zifuna ukuhlawulwa lelinye iqumrhu ngemali okanye ngenye i-asethi eyimali.

Ukuphatha isixa-mali sisixa-mali apho i-asethi iqatshelweyo kwingxelo yobume bemali.

Indlela yeendleko yindlela esetyenziselwa ukuphendula izinto ezifunyanwayo ezisemthethweni ezifuna ukuba ezo zinto zifunyanwayo zilinganiswe ngokwentengiselwano yazo, kunye nayo nayiphi na inzala eqokelelweyo okanye ezinye iintlawulo (apho kufanelekileyo) kwaye, kunciphise nayiphi na ilahleko yomonakalo efumanekayo kunye naziphi na iimali

Umyinge wenzala ngumyinge wenzala kunye / okanye isiseko esichazwe kumthetho, ukuxhasa imigaqo okanye iindlela

Imali yentengiselwano (ngeenjongo zalo mgangatho) zokufunyanwa ngokwasemthethweni kuthetha imali echaziweyo, okanye ebaliweyo, ehlawuliswa okanye ehlawuliswayo ngokungqinelana nomthetho, imimiselo exhasayo, okanye iindlela ezifanayo.

1.4 Uluhlu lweempahla

Uluhlu lweempahla ekuqaleni luthelekiswa ngexabiso ngaphandle kwaxa uluhlu lweempahla lufunyenwe ngenxa yentengiselwano engengotshintshiselwano, emva koko iindleko zazo lixabiso elifanelekileyo ngomhla wokufunyanwa kwazo.

Emva koko uluhlu lweempahla luthelekiswa ngexabiso elisezantsi kunye nexabiso

Uluhlu lweempahla luthelekiswa ngexabiso elisezantsi kunye nexabiso langoku lokugcina endaweni ebekelwe lona;

1.4 Uluhlu lweempahla (kuyaqhubeka)

ukusasazwa ngaphandle kwentlawulo okanye ngentlawulo engephi; okanye
Ukusetyenziswa kwenkqubo yokuhanjiswa kwempahla ezokwabiwa ngaphandle kwentlawulo okanye

Ixabiso eliqinisekisiweyo lenzala lixabiso eliqikelelweyo lokuthengisa kwinkqubo yesiqhelo yokusebenza ngaphandle kweendleko eziqikelelweyo zokugqitywa kunye neendleko eziqikelelweyo eziyimfuneko ukwenza intengiso, ukutshintshiselana

Iindleko zoluhlu lwezinto zabelwe ukusebenzisa ifomula yexabiso eliphakathi. Ifomula enye yeendleko isetyenziselwa zonke izinto ezinoluhlobo olufanayo kunye nokusetyenziswa kwento leyo.

1.5 Amatyala anokuVela

Uqikelelo lwamatyala anokuvela lwenziwa xa iziko linoxanduva lwangoku olusemthethweni ngenxa yeziganeko ezidlulileyo, kunokwenzeka ukuba ukuphuma kwezixhobo kuya kufuneka ukuhlawula isibophelelo, kwaye uqikelelo oluthembekileyo lwesibophelelo lunokwenziwa.

Amatyala anokuvela awanakanwa. Izinto ezingachazwanga zichaziwe kwinqaku le-18.

1.6 Izibophelelo

Izinto zihlelwa njengezibophelelo xa iqumrhu lizibophelele kwitransekshini yexesha elizayo eya kuthi ikhokelele ekuphumeni kwemali.

Ukuxela kuyafuneka ngokubhekisele kwizibhambathiso ezingaziwayo.

Ukuzibophelela ekuyimfuneko ekudalweni ukufezekisa umboniso ofanelekileyo kufuneka kubhengezwe kwinqaku kwiingxelo zezimali, ukuba zombini ezi ndlela zilandelayo ziyafezekiswa:

Iikhontrakthi kufuneka zingarhoxiswa okanye zicinywe kuphela ngexabiso elibalulekileyo (umzekelo, iikhontrakthi zekhompyuter okanye iinkonzo zolondolozo lwezakhiwo); kwaye
Iikhontrakthi kufuneka zinxulumene nenye into ngaphandle kwesiqhelo, uzinzo, ishishini likarhulumente leziko-ke ngoko ukuzibophelela kwemivuzo ngokunxulumene nezivumelwano zengqesho okanye ukuzibophelela

1.7 Ingeniso kutshintshiselwano from

Ukuqatshelwa

Ingeniso iqatshelwa xa kunokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye ukubakho kwenkonzo kuya kungena kwiqumrhu naxa isixa sengeniso sinokulinganiswa ngokuthembekileyo, kwaye iikhrayitheriya ezithile ziye zafezekiswa kwimisebenzi yequmrhu. Ingeniso evela ekunikezelweni kweenkonzo ibonakaliswa kwintsalela okanye kwintsilelo ngokwenqanaba lokugqitywa kwentengiselwano ngomhla wokunika ingxelo

Ingeniso kukungena okupheleleyo kwezibonelelo zoqoqosho okanye ukubakho kweenkonzo ngexesha lokunika ingxelo xa oko kungena kukhokelela ekunyukeni kwempahla yexabiso, ngaphandle kokunyuka okunxulumene neminikelo evela kubanini.

Intengiselwano yotshintshiselwano yenye apho iziko lifumana iiasethi okanye iinkonzo, okanye licinyiwe ityala, kwaye linike ngokuthe ngqo ixabiso elilinganayo (ikakhulu ngohlobo lwempahla, iinkonzo okanye ukusetyenziswa kweeasethi) kwelinye iqela.

Ixabiso elifanelekileyo lixabiso apho i-asethi inokutshintshiselana ngayo, okanye ityala lihlawulwe, phakathi kolwazi, amaqela azimiseleyo kwintengiselwano yobude bengalo.

Umlinganisel

Ingeniso ilinganiselwa ngexabiso elifanelekileyo lokufunyenweyo okanye okufumanekayo. Ixabiso alithathwa njengelinokulinganiswa ngokuthembekileyo kude kube zonke iingxaki ezinxulumene nentengiselwano zisonjululwe.

Inzala, amaqithiqithi nezahlulelo

Inzala iyaqwalaselwa, kwintsalela okanye kwintsilelo, kusetyenziswa indlela

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1.8 Ingeniso evela kwintengiselwano engatshintshiswanga

Ukuqatshelwa

Ukungena kwemithombo evela kwintengiselwano engeyiyo eyolwananiso eyamkelwe njengempahla yexabiso iya kwamkelwa njengengeniso, ngaphandle kwaxa ityala liqwalaselwa ngokumalunga nokungena okufanayo.

Njengokuba iqumrhu lisanelisa uxanduva lwangoku olwamkelwe njengoxanduva ngokubhekisele ekungeneni kwezixhobo ezivela kwintengiselwano engeyiyo eyolwananiso eyamkelwa njengempahla yexabiso, liyalinciphisa inani elithwalwayo letyala elamkelweyo lize liqwalasele isixa sengeniso esilingana nolo nciphiso.

Umlinganiselo

Ingeniso evela kwintengiselwano engeyiyo eyolwananiso ilinganiselwa kwisixa sonyuso lwempahla yexabiso eyamkelweyo liqumrhu.

Xa, ngenxa yentengiselwano engeyiyo eyotshintshiselwano, iqumrhu liyayiqonda iasethi, ikwaqaphela ingeniso elingana nesixa se-asethi elinganiswe ngexabiso layo elifanelekileyo ngomhla wokufunyanwa kwayo, ngaphandle kokuba ikwafuneka ikwamkele ityala . Apho ityala lifuneka ukuze linakanwe liyakulinganiswa njengolona qikelelo lubalaseleyo lwexabiso elifunekayo ukuhlawula uxanduva ngomhla wokunika ingxelo, kunye nemali yokunyuka kweeasethi zizonke, ukuba ikho, ibonakaliswa njengengeniso. Xa ityala lincitshisiwe emva koko, ngenxa yokuba isiganeko esihlawulelwa irhafu senzeka okanye imeko yanelisekile, isixa sokwehliswa kwetyala sithathwa njengengeniso.

Izibonelelo zoxhomekeko neerisithi

Ingeniso efunyenwe kwizibonelelo-mali ezinemiqathango, iminikelo nenkxaso-mali yamkelwe njengengeniso kangangokuba iqumrhu liyithobele nayiphi na inqobo yokugweba, imiqathango okanye izibophelelo eziqulathwe kwisivumelwano. Ukuya kuthi ga apho iikhrayitheriya, iimeko okanye izibophelelo zingafezekiswanga, uxanduva luyabonwa.

Inzala efunyenwe kutyalo-mali iphathwa ngokwemiqathango yesibonelelo. Ukuba ihlawulwa kumboneleli irekhodwa njengenxalenye yetyala kwaye ukuba akunjalo, ibonwa njengenzala efunyenwe kwinkcazo yokusebenza kwemali.

Izibonelelo ezibuyekeza iqumrhu ngeendleko ezenziweyo zibonwa njengentsalela okanye intsilelo ngokwenkqubo ngendlela efanayo kwangexesha apho inkcitho ibonakaliswa.

Inkonzo yesisa

Inkonzo yesisa ziinkonzo ezinikezelwa ngabantu kumaqumrhu, ngaphandle kwentlawulo, kodwa zinokuxhomekeka kwimigqaliselo.
Abasebenzi bolawulo lwezemali bakarhulumente babonelela ngenkxaso exabisekileyo kwiziko ekuphumezeni iinjongo zalo. Inkonzo enikezelweyo inokulinganiswa ngokuthembekileyo kwaye ke ngoko iyaqwalaselwa kwinkcazo yokusebenza kwemali

1.9 Inguqulelo yemali yamanye amazwe

Intengiselwano ngemali yamanye amazwe

Intengiselwano yemali yelinye ilizwe iyarekhodwa, ngokwamkelwa okokuqala kwiiRandi, ngokusebenzisa imali yelinye ilizwe inqanaba lotshintshiselwano lwendawo phakathi kwemali esebenzayo kunye nemali yelinye ilizwe ngomhla wentengiselwano.

Intengiselwano echazwe kwimali yamanye amazwe ziguqulelwa kwinqanaba lokulawula lotshintshiselwano ngomhla wentengiselwano. Izinto zemali ezichazwe kwiimali zangaphandle ziguqulelwa kwinqanaba lokulawula ukutshintshiselana ngomhla wokunika ingxelo. Ingeniso okanye ilahleko evela kutoliko ihlawuliswa kwintsalela / kwintsilelo.

1.10 Uqhathaniso lwamanani

Apho kukho imfuneko, amanani othelekiso acwangciswe ngokutsha ukuze ahambelane neenguqu ezibonakalisiweyo

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1.11 Inkcitho

Iintengiselwano zemali kwii-asethi nakumatyala

Amatyala ayacinywa xa kuchongwe njengangafumanekiyo. Amatyala acinyiweyo anqunyelwe kwimali yolondolozo kunye / okanye kwinkcitho engaphantsi kwemali eyabelweyo. Ukucinywa kwenzeka ekupheleni konyaka okanye xa imali ikhona. Akukho lulungiselelo lwenziwayo lwezixa ezingenakufunyanwa kodwa iimali zichazwa njengenqaku elichazayo. Yonke enye ilahleko ibonakaliswa xa kugunyazisiwe ukunikwa ingqalelo.

Inkcitho engenaNzuzo neyiLahleko

Inkcitho engenanzuzo neyilahleko ibonwa njenge-asethi kwingxelo yobume bemali de kube lelo xesha apho inkcitho leyo ifunyenwe kumntu onoxanduva okanye icinywe njengengafumanekiyo kwinkcazo yokusebenza kwemali.

Inkcitho eTenxileyo

Inkcitho engekho mgaqweni ichazwa njengenkcitho phaya kwinkcazo yokwenza ngezimali. Ukuba inkcitho leyo ayixolelwanga ngugunyaziwe ochaphazelekayo ithathwa njenge-asethi ide ifumaneke okanye icinywe njengengafumanekiyo.

Udluliselo nezibonelelo

Uweliselo-mali neenkxaso-mali ziyaqwalaselwa njengenkcitho xa isigunyaziso sokugqibela sentlawulo sisenziwa sistim (ungadlulanga owama-31 kweyoKwindla kunyaka ngamnye).

1.12 Intsalela eyongezelelekileyo

Intsalela efumanekileyo imele umahluko phakathi kwempahla kunye namatyala ewonke kwiqumrhu. Nayiphi na intsalela kunye nokusilela okufezekisiweyo kunyaka-mali othile kufakwa imali / kufakwe imali kwintsalela efunyenweyo / kwintsilelo. Uhlenga-hlengiso lonyaka ongaphambili, ngokunxulumene nengeniso nenkcitho, kufakwa / kufakwa imali kwintsalela efunyenweyo xa kwenziwe uhlengahlengiso lwangaphambili.

1.13 Iinckcukacha zoHlahlo-mali

Uhlahlo lwabiwo-mali oluvunyiweyo lulungiswa ngokwemali kwaye lubonakaliswe ngokwamanqanaba ezoqoqosho anxulumene neenjongo zeziphumo zomsebenzi.

Uhlahlo lwabiwo-mali oluvunyiweyo lubandakanya ixesha lezemali ukusuka

Iingxelo zemali zonyaka kunye nohlahlo-lwabiwo mali alusekelwanga kwisiseko esinye sogcino-zincwadi ngoko ke uthelekiso nezixa-mali ezabiweyo zexesha lokunika ingxelo zibandakanyiwe kwiNgxelo yokuthelekisa uhlahlo-lwabiwo mali kunye neyona

1.14 Ubudlelwane bamahlakani

Iqela elinxulumene nalo ngumntu okanye iqumrhu elinakho ukulawula okanye ngokudibeneyo ukulawula elinye iqela, okanye lisebenzise ifuthe elibonakalayo kwelinye iqela, okanye ngokuchaseneyo, okanye kwiziko eliphantsi kolawulo olufanayo, okanye

Ulawulo ngamandla okulawula imigaqo-nkqubo yezemali kunye nokusebenza kwequmrhu ukuze lifumane izibonelelo kwimisebenzi yalo.
Ulawulo oluhlanganyelweyo kukwabelwana ngako kolawulo malunga nomsebenzi ngamalungiselelo abophelelayo, kwaye ukhona kuphela xa izigqibo zobuchule nezemali zokusebenza ezinxulumene nomsebenzi zifuna imvume ngamxhelomnye yamaqela abelana ngolawulo (venturers).

Itransekshini yeqela elinxulumene noko kukudluliselwa kwezixhobo, iinkonzo okanye uxanduva phakathi kwequmrhu elinika ingxelo kunye neqela elinxulumene noko, nokuba ixabiso lihlawulisiwe.

Impembelelo ebalulekileyo ngamandla okuthatha inxaxheba kwizigqibo zomgaqo-nkqubo wezemali kunye nokusebenza kwequmrhu, kodwa ayilawulwa kuloo migaqo-nkqubo.

Ulawulo ngabo bantu banoxanduva lokucwangcisa, ukukhokela nokulawula imisebenzi yequmrhu, kubandakanya nabo banikwe uxanduva lolawulo lwequmrhu ngokungqinelana nomthetho, kwiimeko apho kufuneka benze imisebenzi enjalo.

1.14 Ubudlelwane bamahlakani (kuyaqhubeka)

Amalungu asondeleyo osapho lomntu athathwa njengalawo malungu osapho anokulindeleka ukuba abe nefuthe, okanye aphenjelelwe, ngulawulo ekusebenzisaneni kwabo nequmrhu.

Iqumrhu alixolelwanga kwiimfuno zokubhengeza ngokunxulumene neetransekshini ezinxulumene neqela ukuba loo ntengiselwano yenzeka phakathi komnikezeli oqhelekileyo kunye/okanye ubudlelwane kumthengi / kumamkeli ngokwemiqathango kunye neemeko ezingathandekiyo okanye ezingaphantsi kwezo kunengqiqo yokulindela ukuba iqumrhu lamkele ukujongana nelo ziko okanye umntu kwiimeko ezifanayo kunye neemeko kunye neemeko ziphakathi kweendlela zokusebenza eziqhelekileyo ezimiselwe ligunya leziko elinika ingxelo.

Apho iqumrhu lixolelweyo kwizibhengezo ngokungqinelana noku kungasentla, iziko lichaza ulwazi olucacisayo malunga nohlobo lwentengiselwano kunye nemali eseleyo ehambelana nayo, ukwenzela ukuba abasebenzisi beengxelo zezimali zequmrhu baqonde isiphumo sentengiselwano yeqela elinxulumene nayo Isiteyithimenti sezemali.

1.15 Iziganeko emva komhla wokunikwa kwengxelo

Iziganeko emva komhla wokunikwa kwengxelo zezo ziganeko, zombini zilungile nezingalunganga, ezenzeka phakathi komhla wokunika ingxelo kunye nomhla xa iingxelo zemali zigunyazisiwe ukukhutshwa. Zimbini iintlobo zeziganeko ezinokuchongwa:

- ezo zinika ubungqina beemeko ezazikho ngomhla wokunikwa kwengxelo (uhlengahlengiso lweziganeko emva komhla wokunika ingxelo);
- kwaye
- ezo zibonisa iimeko ezithe zavela emva komhla wokunikwa kwengxelo (izehlo ezingahambisiyo emva komhla wokunikwa kwengxelo).

Eli qumrhu liza kuhlengahlengisa isixa-mali esamkelweyo kwiingxelo zezemali ukubonisa ulungelelwaniso lweziganeko emva komhla wokunikwa kwengxelo nje ukuba isiganeko senzekile.

Iqumrhu liyakuxela ubume bomsitho noqikelelo lwempembelelo yalo yezemali okanye ingxelo yokuba olo qikelelo alunakwenziwa ngokunxulumene nazo zonke izinto ezingalungelelanisiyo, apho ukungachazwa kunokuchaphazela izigqibo zoqoqosho zabasebenzisi ezithathiweyo ngokwesiseko yeengxelo zemali.

1.16 Ixabiso elongeziweyo leRhafu (i-VAT)

Eli ziko lixolelwe kubhaliso lwe-VAT. Nangona kunjalo, ukuba kukho nayiphi na inkxaso-mali efunyenweyo efuna ukuba iziko libhalise njengoMthengisi weVAT, eso sicelo siya kufakwa.

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2. Imigangatho emitsha nokutolikwa

2.1 Imigangatho nokutolikwa okusebenzayo nokwamkelweyo kulo nyaka

Kulo nyaka umiyo, iqumrhu lamkele le migangatho nokutolika kulandelayo okusebenzayo kulo nyaka-mali umiyo nosebenzayo kwimisebenzi yalo:

Imigangatho/ Ukutolikwa:	**Umhla eqala ngawo: Iminyaka eqale ngawo okanye emva koko**	**Impembelelo elindelekileyo:**
GRAP 1: Ukunikezelwa kweNgxelo zeMali	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 2: INgxelo yokuHanjiswa kweMali	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 3: Imigaqo yoCwangciso-mali, iiNgqikelelo neziPhoso uTshintsho kuCwangciso-mali	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 12: Uluhlu lweeMphahla	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 9: Ingeniso kwiNtengiso yoTshintshiselwano	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 14: Iziganeko Emva koMhla wokuNikwa kweNgxelo	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 17: INdawo yoMhlaba neZixhobo	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 19: Izibonelelo, amaTyala aThandabuzekayo nee-Asethi eziThandabuzekayo	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 23: Ingeniso evela kwiiNtengiselwano	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 24: Unikezelo lweeNkcukacha zoHlahlo lwabiwo-mali kwiiNgxelo zeMali	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 32: Amalungiselelo eMvume yeNkonzo	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 104: Izixhobo zeMali	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 108: Okufunyenwe ngokuseMthethweni	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 109: Ucwangciso-mali lweeNqununu nee-Arhente	01 April 2019	Impembelelo yoku ayiyombonakalo.
GRAP 34: IiNgxelo zeMali ezaHlukeneyo	01 April 2020	Impembelelo yoku ayiyombonakalo.
GRAP 35: IiNgxelo zeMali eziHlanganisiweyo	01 April 2020	Impembelelo yoku ayiyombonakalo.
GRAP 36: Utyalomali kwiiManyano nakwiiNdibaniselwano ezihlangeneyo	01 April 2020	Impembelelo yoku ayiyombonakalo.
GRAP 37: Amalungiselelo ahlanganyelweyo	01 April 2020	Impembelelo yoku ayiyombonakalo.
GRAP 38: Ukubhengezwa komdla kwaManye amaQumrhu	01 April 2020	Impembelelo yoku ayiyombonakalo.
GRAP 20: Ubudlelwane bamahlakani	01 April 2020	Impembelelo yoku ayiyombonakalo.

AmaNqaku eeNgxelo zeMali zoNyaka

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3. Imali nokulinganiswa nayo

Imali nokulinganiswa nayo kuqulethe i:

IBhalansi zebhanki	133	249
Iidipozithi zexesha eliFutshane	6 477	6 757
	6 610	**7 006**

Umgangatho wetyala lemali ezinkozo ebhankini nakwiidipozithi zexesha elifutshane, ngaphandle kwemali esesandleni

Imali eziinkozo nokulingana nayo iquka ikheshi kunye nexesha elifutshane, utyalo-mali oluninzi olugcinwa kumaziko asebhankini abhalisiweyo kunye nokuvuthwa kweenyanga ezintathu okanye ngaphantsi kwaye kuxhomekeke kumngcipheko wenzala ongabalulekanga. Ixabiso lempahla yexabiso limalunga nexabiso elifanelekileyo.

4. Uluhlu lweempahla

Uluhlu lweempahla	121	121

Uluhlu lweempahla luqulethe iithayile zomdongwe ezisetyenziselwa ukuchonga iindawo zelifa lemveli. Ngexesha lonyaka ophantsi kovavanyo ithayile e-1 ihanjiswe simahla.

5. Okufunyenwe kwintengiselwano yotshintshiselwano

Inzala eyandileyo	6	19

6. Iintlawulo kwintengiselwano yotshintshiselwano

Iintlawulo zoRhwebelwano	-	5

Iintlawulo zihlelwa ngokwexabiso lezahlulo. Ixabiso elifanelekileyo lentengiselwano ehlawulwayo lilinganisa ixabiso lazo elifanelekileyo.

7. Izibonelelo zoxhomekeko ezingasetyenziswana

Izibonelelo zoxhomekeko ezingasetyenziswana neerisithi ziqulethe i**:**

Izibonelelo zoxhomekeko ezingasetyenziswana neerisithi		
Izibonelelo zoxhomekeko ezingasetyenziswana – Ibhodi yoNgcakazo kaZwelonke	144	144
Izibonelelo zoxhomekeko ezingasetyenziswana – ISebe likaZwelonke noKhenketho	21	21
Izibonelelo zoxhomekeko ezingasetyenziswana – Isibonelelo sase-US	241	241
	406	**406**

Izibonelelo zoxhomekeko ezifunyenweyo
1. IBhodi yoNgcakazo kaZwelonke: Kwiprojekthi yesiCwangciso soLawulo loLondolozo lweNdawo yeeMfene
2. ISebe likaZwelonke noKhenketho: Kwiimpawu ezeTolikwayo zoKhenketho kwiSikhumbuzo seGugulethu Seven kunye
3. Nesibonelelo soLondolozo lweNkcubeka yaseUS: Kulondolozo lweDiepkloof Rock Shelter, iSiza seLifa leMveli lePhondo kwinkqubo yokutyunjwa kweSiza seLifa leMveli leHlabathi.

8. Imirhumo yezicelo zeLifa leMveli

Imirhumo yezicelo zeLifa leMveli	721	848

Umahluko ubangelwe yimirhumo yezicelo ezimbalwa ezifunyenwe kunyaka ophantsi kophononongo ngenxa yefuthe le-KHOVIDI-19 kwishishini lokwakha.

AmaNqaku eeNgxelo zeMali zoNyaka

	2021 R '000	2020 R '000
9. Ingeniso kwinzala		
Inzala efunyenweyo	220	528

Umahluko ubangelwe kukuhla kweqondo lenzala ephambili ebangelwe yimpembelelo yeKhovidi-19 kuqoqosho.

10. Ingeniso kwintengiselwano engeyiyo eyotshintshiselwano		
Umnikelo: inkonzo yesisa	485	586

Umahluko unxulumene negosa eli-1 elarhoxa ekupheleni konyaka-mali wama-2019/20.
Ngolwazi malunga noMnikelo: Inkonzo yesisa ibhekisa kwingxelo ekwinqaku le-14

11. Udluliselo nezibonelelo ezifunyenweyo		
Udluliselo nezibonelelo ezifunyenweyo	550	1 844

Unxaxho lubangelwe kukuhla kwemali ekhutshelweyo efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo ngenxa yokuncitshiswa kohlahlo-lwabiwo mali okubangelwe lifuthe le-KHOVIDI-19.

12. Imirhumo yophicotho-zincwadi		
Uphicotho-zincwadi lwangaphandle	94	77

13. Iingcebiso neenkonzo zeekhontrakthi zangaphandle		
Iingcebiso neenkonzo zeekhontrakthi zangaphandle	497	949

Unxaxho lubangelwe ziiprojekthi ezibanjiweyo ngenxa yokumiswa ngxi kweentshukumo kuZwelonke okubangelwe yimpembelelo ye-KHOVIDI-19.

AmaNqaku eeNgxelo zeMali zoNyaka

	2021 R '000	2020 R '000
14. Iindleko ngokubanzi		
Isaziso	-	51
Iindleko zebhanki	2	3
Unxibelelwano	85	-
Iinkonzo zesigidimi	-	29
Indleko yomqeshwa: inkonzo yesisa	485	586
Eziyolisayo	2	369
Izixhobo <R5 000	-	1
Izipho namabhaso	-	13
Imirhumo yezomthetho	-	210
Isoftware yoshicilelo nezinto zokubhala	41	119
Imvume yeSoftware yokushicilela nezinto	42	39
zokubhala	25	466
Uhlaziyo lwemvume yoHambo nesibonelelo		
sokuphila	**682**	**1 886**

Isaziso:
Ngexesha lowama-2019/20 eli qumrhu lithenge iibhanile zodonga ezishicilelwe lequmrhu kunye nezinto zentengiso. isaziso besingafuneki kulo nyaka wophononongo.

Unxibelelwano:
Unxaxho lubangelwe ngamalungu abanga iindleko zedatha zeentlanganiso ezizinyaswe ngobuxhakaxhaka balemihla bonxibelelwano.

Iinkonzo zesigidimi
Ngexesha lowama-2019/20 amaphepha-mvume anikezelwa kubafaki zicelo ngenkonzo yesigidimi eyayingafuneki kunyaka ophantsi kophononongo.

Indleko yomqeshwa: inkonzo yesisa
Amagosa eSebe leMicimbi yeNkcubeko neMidlalo afezekisa imisebenzi yesigqeba neyolawulo enxulumene neLifa leMveli leNtshona Kapa. Abasebenzi beSebe abaxhasa iQumrhu likaRhulumente baquka iGosa eliyiNtloko lezeMali, uMlawuli: iZiko loLondolozo lweMbali, iLifa leMveli nokuThiywa kwamaGama eeNdawo, umsebenzi weCandelo loMlawuli okhankanywe ngentla apha kunye neqela elizimeleyo loLawulo lweMali elixhasa iGosa eliyiNtloko lezeMali. Ngelixa abanzi bomsebenzi kunye nabaPhathi abaPhezulu bezalisekisa iindima ezimbini, iqela lolawulo lwemali lizinikele kwiQumrhu likaRhulumente. Ngenxa yendima edlalwa ngabantu abaninzi abakhankanywe ngasentla, kunzima ukwahlula ixesha elichithwe namaQumrhu kaRhulumente. Ngenxa yoko, inkonzo yesisa enxulumene nemivuzo yabo ayinakulinganiswa ngokuthembekileyo. Ukuqwalaselwa ke ngoko kunxulumene kuphela neqela lezemali elizinikeleyo elixhasa i-CFO ekwenzeni indima yayo njenge-CFO kwiQumrhu likaRhulumente nakwiSebe. Isixa-mali esichaziweyo ke ngoko simele inkonzo yesisa enikezelwa liqela lezemali kuphela.

Eziyolisayo:
Unxaxho lubangelwe lulungiselelo lokutya olungephi oluthe lwafuneka ngenxa yokuba iintlanganiso bezibenjwe ngobuxhakaxhaka balemihla bonxibelelwano.

Izipho namabhaso:
Ngexesha lowama-2019/20 iziqinisekiso zonyaka zanikezelwa kumalungu ekupheleni kwexesha.

Imirhumo yezomthetho:
Unxaxho lubangelwe kukungabikho kwezimangalo namatyala enkundla afunyenweyo ngexesha lonyaka ophantsi kophononongo.

Ushicilelo nezinto zokubhala nokubhalela
Unxaxho lubangelwe ziikopi ezimbalwa ezenziweyo zeengxelo ezahlukeneyo.

Uhambo nezibonelelo zokuphila
Unxaxho lubangelwe kukubambalwa kwabantu abahambela iziza ngexesha lonyaka ophantsi kophononongo ngenxa yempembelelo yeKHOVIDI-19.

AmaNqaku eeNgxelo zeMali zoNyaka

	2021 R '000	2020 R '000
15. Imirhumo yamalungu		
Annas, R	-	14
Attwell, M	-	33
Bailey, E	36	19
Baumann, N	22	24
Belter, D	46	15
Buttgens, P	38	35
Black, W	-	8
Carlsen, R	43	11
Collier, M	43	7
De Kock, S De	6	22
Swardt, I De	-	11
Waal, J	-	29
Dumbrell, K	30	53
Fataar, M	32	4
Gribble, J	24	19
Gibbs, D	42	34
Hermansen, S	29	10
Jacobs, G	74	61
Johnston, S	51	14
Knight, J	36	25
Lavin, J	3	7
Leshoro, T	-	12
Makeka, M	4	25
Malan, A	21	42
Martin, R	20	27
Mavumengwana, S	29	53
Mdludlu, M	26	23
Mgijima, B	10	14
Milandri, L	39	12
Moffette, A	-	6
Muller, C	72	83
Mutti, B	-	14
Myakala, V	12	16
Narainne, G	19	9
Ndhlovu, B	-	1
Orton, J	18	16
Pansegrouw, C	-	6
Peters, W	57	11
Redelstorff, R	2	-
Ruiters, R	-	19
Saunders, D	40	42
Scurr, M	47	46
Smart, C	-	13
Smidt, I	-	13
Smith, R	30	3
Snelling, C	-	54
Thomas, G	-	28
Van de Merwe, H	7	40
Van Graan, A	21	24
Vermeulen, F	-	40
Webley, L	29	56
Williams, G	20	-
Winter, S	21	-
Wolters, M	8	4
	1 107	**1 207**

AmaNqaku eeNgxelo zeMali zoNyaka

	2021 R '000	2020 R '000
16. Imali (esetyenzisiweyo) eveliswe kwimisebenzi		
Intsilelo	(404)	(313)
Utshintsho kwimal enkulu yokusebenza:		
Uluhlu lweempahla	-	1
Okufunyenwe kutshintshiselwano	13	(15)
lwentengiselwano	-	500
Okunye okufunyenwe kutshintshiselwano	(5)	(2)
olungelulo olwentengiselwano	-	241
Iintlawulo kutshintshiselwano lwentengiselwano		
Izibonelelo zoxhomekeko ezingasetyenziswanga neerisithi	**(396)**	**412**
17. Izibophelelo		
Inkcitho egunyazisiweyo yokusebenza		
Okuvunyiweyo nokwezivumelwano		
I-Africa Web – nokubamba iWebhusayithi site hosting	15	32
uJoline Young weNgcebiso ngeLifa leMvelo	-	40
AbaCebisi be-Eco Africa Environmental (Pty) Ltd i-Archeo - Adventures: CMP	172	172
zabakhi be-Early Farmsteads Yolk	33	33
i-SSA ADS Pty LTD	13	13
INgcebiso ngeLifa leMveli iVidamemoria: Princess Vlei	114	114
INgcebiso ngeLifa leMveli iVidamemoria: IZiza ezi-5 zeLifa leMveli lePhondo	-	55
i-Square One Landscape Architects	-	81
AbaCebisi be-Eco Africa Environmental (Pty)	-	75
IiNkonzo zeCedar Tower Pty Ltd	465	-
	76	-
	888	**615**
Zizonke izibophelelo zokusebenza		
Okuvunyiweyo nokwezivumelwano	888	615
	888	**615**
Le nkcitho iza kugqityezelwa kwi:		
Zibophelelo zizonke		
Inkcitho egunyazisiweyo yokusebenza	888	615

18. Amathala athandabuzekayo

I-MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD iphikisana noMPHATHISWA WOBUGCISA NENKCUBEKO Nabanye, inombolo yetyala 46055/15

Oku kubhekisa kwityala lenkundla elalifakwe kwiNkundla ePhakamileyo yase-Gauteng. Ityala linxulumene nesigqibo esathathwa yi-HWC sokungavumi uphuhliso lwezindlu oluphakanyisiweyo, ukucandwa kwakhona kunye nokwahlulwa kwamalungelo kwipropati eyiNdawo yeLifa leMveli lePhondo. I-HWC icatshulwe njengoMmangalelwa wesithathu kwaye uMphathiswa wePhondo weSebe leMicimbi yeNkcubeko neMidlalo weNtshona Kapa uchazwa njengommangalelwa wesihlanu. Abaniniyo bakhuphe isamani ukubuyisa iindleko abazichithileyo kulo mhlaba njengoko betyhola ukuba isibhengezo sinciphisa amalungelo abo epropathi kwaye kufuneka kubonwe njengokuhlutha okwakhayo. Ityala laxoxwa kweyeKhala wama-2019 kwaye lagqitywa ngeempikiswano zokugqibela kweyoMqungu wama-2020. INkundla yagweba ngokuchasene nabamangalelwa. Emva kwesigwebo, iKhefu lokuBhena kwiNkundla ePhakamileyo yeziBheno yanikwa yiNkundla ePhakamileyo yaseGauteng. Ukuba ibango liyaphumelela kwiNkundla ePhakamileyo yeziBheno, uxanduva lwe-HWC luqikelelwa kwizigidi ezingama-R8.2, ngaphandle kokuba isebe liye kwiNkundla yoMgaqo-siseko lize lenze isibhengezo sokugqibela ngalo mbandela.

	2021 R '000	2020 R '000

19. Ubudlelwane bamahlakani

Ubudlelwane	ISebe leMicimbi yeNkcubeko neMidlalo
UMxhasi oMkhulu weNgxowa-mali	IKhomishini yaseNtshona Kapa
UmCwangcisi weNgowa-mali	IKhomishini yeNkcubeko yaseNtshona Kapa
UmCwangcisi weNgxowa-mali	IKomiti yeeLwimi

ISebe leMicimbi yeNkcubeko neMidlalo libonelela ngendawo yokuhlala kwiLifa leMveli leNtshona Kapa ukuze liqhube imisebenzi yolawulo neyemali.

Iintengiselwano zobudlelwane bamahlakani

Ingeniso efunyenwe kubudlelwane bobuhlakani	550	1 844
ISebe leMicimbi yeNkcubeko neMigaqo		

20. Iziphene zexesha langaphambili

Izinto ezifunyanwayo azichazwanga ngokupheleleyo ngokwe-GRAP 104 ekhokelele kudluliso.

Ulungiso lwesi(zi)phene lubangele olu lungelelwaniso lulandelayo:

INgxelo yobume bezemali		
Okufunyenwe kutshintshiselwano	-	(89)
Iwentengiselwano	-	(89)
INtsalela yokuVula eyoNgezelelweyo		

21. Ulawulo lomngcipheko

Imisebenzi yequmrhu iyibeka esichengeni semingcipheko eyahlukeneyo yemali: umngcipheko wentengiso (umngcipheko wenzala yexabiso lenzala, umngcipheko wenzala yokungena kwemali), umngcipheko kwityala kunye nomngcipheko wokuhlawula amatyala.

Umngcipheko wamatyala

Umngcipheko wamatyala ngumngcipheko wokuba iqumrhu lingabinakho ukuhlangabezana neemfanelo zalo zemali njengoko kufanelekile. Ngokweemfuno zokuboleka, iqumrhu liqinisekisa ukuba kukho imali eyoneleyo yokuhlangabezana nezibophelelo zalo ezilindelekileyo nezingalindelekanga. Zonke ii-akhawunti ezingekahlawulwa zihlawulwa kwiintsuku ezingama-30 zomhla wokunikezelwa kwengxelo.

Uhlalutyo lobuthathaka

Ngwama-31 kweyoKwindla wama-2021, ukuba amazinga enzala kwizixhobo eziguqugugukayo ebekwi-1% ngaphezulu / ngezantsi ngazo zonke ezinye izinto ezibanjwa rhoqo, intsalela yonyaka ibiya kuba ngama-R66 101 ngaphezulu / ngezantsi.

Umngcipheko wetyala

Umngcipheko kumatyala ubhekisa kumngcipheko wokuba elinye iqabane lingasileli kwizibophelelo zalo zesivumelwano ezikhokelela kwilahleko yemali kwiqumrhu. Iziko lamkele umgaqo-nkqubo wokujongana kuphela namaqela afanelekileyo okuthenga ngetyala.

Umngcipheko kumatyala ubandakanya ikakhulu iidiphozithi zemali, ukulingana kwemali, izixhobo ezivela kwimali kunye nabanamatyala orhwebo. Iqumrhu lifaka imali ezinkozo kuphela kwiibhanki ezinkulu ezinokuma okuphezulu kwekhredithi kunye nokuthintela ukubonakaliswa kulo naliphi na igela elichasayo.

Akukho sithintelo samatyala esidluliweyo ngeli xesha lokunikwa kwengxelo, kwaye abaphathi abalindelanga nayiphi na ilahleko ekusebenzeni ngokungalingani ngaba bahlobo.

Ukubonakaliswa komngcipheko ophezulu wetyala

Ukubonakaliswa kwequmrhu kumngcipheko wetyala ngokubhekisele kwimali-mboleko kunye nokufumanekayo kuthintelwe kwiimali ezikwiphepha elibonisa umncono (*balance sheet*).

21. Ulawulo lomngcipheko

Umngcipheko wentengiso

Iqumrhu alibonakalanga lisemngciphekweni wentengiso, ngenxa yokuba kuye kwafuneka lihlawule bonke ababolekisi kwiintsuku ezingama-30 zokufumana i-invoyisi njengoko kufunwa yimimiselo kanondyebo kunye ne-PFMA.

Umngcipheko weqondo lenzala

Iprofayili yomngcipheko wequmrhu iqulathe imali-mboleko engaguqugugukiyo kunye nexabiso lemali ebolekiweyo kunye neebhalansi zebhanki eziveza iqumrhu kwixabiso elifanelekileyo lenzala kunye nomngcipheko wenzala wokungena kwemali kwaye unokushwankathelwa ngolu hlobo lulandelayo:

Ii-asethi zemali

Urhwebo nezinye izinto ezifunyanwayo zikwinqanaba elimiselweyo. Abaphathi balawula umngcipheko kumyinge wenzala ngokuthetha-thethana ngamazinga enzuzo kwimali mboleko edadayo kwaye apho kunokwenzeka basebenzise umyinge wemali mboleko esisigxina.

Ulawulo lukwanomgaqo-nkqubo olungelelanisa inzala kwimali mboleko yeeasethi kunye nenzalaehlawulwa

Umngcipheko weqondo lenzala lokuhanjiswa kwemali

Isixhobo semali	Okumele kuhlawulwe ngaphantsi konyaka omnye	Okumele kuhlawulwe kunyaka omnye ukuya kwemibini	Okumele kuhlawulwe kwiminyaka emibini ukuya kwemithathu	Okumele kuhlawulwe kwiminyaka emithathu ukuya kwemine	Okumele kuhlawulwe emva kwimiyaka emihlanu
Ixesha letyala eliqhelekileyo:	-	-	-	-	-
Isixa-mali sangoku kumaziko ebhanki	6 610	-	-	-	-
Iintlawulo – Amaxesha andisiweyo etyala	-	-	-	-	-
Intsalela yesixa-mali					
Ixesha elidlulileyo kodwa alibonelelwanga					

AmaNqaku eeNgxelo zeMali zoNyaka

	2021 R '000	2020 R '000
22. Unxaxho kuhlahlo lwabiwo-mali		

Unxaxho kwizinto eziphathekayo phakathi kohlahlo lwabiwo-mali nesona sixa-mali

Ulungelelwaniso loHlahlo lwabiwo-mali

Unxaxho kwizinto eziphathekayo kunyaka-mali wama-2020/21 uhlahlo lwabiwo-mali luye lwancitshiswa ngama-R377 000, ukusuka kuhlahlo-lwabiwo mali lokuqala lwama-R2,367m ukuya kuhlahlo-lwabiwo mali oluhlengahlengisiweyo lwe-R1,990m. Oku kubangelwe ikakhulu kukuhla kwentlawulo ekhutshiweyo evela kwiSebe leMicimbi yeNkcubeko neMidlalo ngenxa yefuthe le-KHOVIDI-19. Uhlahlo lwabiwo-mali kunye nesona sixa- mali

22.1 – Imirhumo yeZicelo zeLifa leMveli
Umahluko ubangelwe yimirhumo yokufaka isicelo efunyenwe kunyaka ophantsi koqwalaselo ngenxa yefuthe leKHOVIDI-19 kwishishini lokwakha.

22.2 - Enye ingeniso kwimicimbi engeyiyo eyolwananiso:
Unxaxho lubangelwa ikakhulu ngumrhumo we-GRAP 23 / uhlengahlengiso lweendleko zomsebenzi olwenzelwe inkonzo yesisa efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Jonga inqaku le-14 ngeenkcukacha.

22.3- Udluliselo nezibonelelo ezifunyenweyo
Unxaxho lubangelwe kukuhla kwemali ekhutshelweyo efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo ngenxa yokuncitshiswa kohlahlo-lwabiwo mali okwenziwe ngenxa yeKHOVIDI-19.

22.4 – Imirhumo yamalungu:
Unxaxho lubangelwe kukutyelelwa kweziza ezimbalwa kunoko bekucwangcisiwe ngenxa yezithintelo zokumiswa ngxi kweentshukumo.

22.5 – Inkcitho ngokuBanzi:
Umahluko ubangelwa ikakhulu ngumrhumo we-GRAP 23 / uhlengahlengiso lweendleko zomsebenzi olwenzelwe inkonzo yesisa efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Jonga inqaku le-14 ngeenkcukacha.

23. Ukusebenza kweBBBEE

Iinkcukacha zokuthobela umthetho we-B-BBEE zibandakanyiwe kwingxelo yonyaka phantsi kwecandelo elibizwa ngokuba ziinkcukacha zoKwenziwa koMsebenzi.we-B-BBEE.

Wes-Kaapse Regering

Kultuursake en Sport

ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape

Jaarverslag 2020/2021

Die foto's wat op die voorblad van Erfenis Wes-Kaap se Jaarverslag vir die 2020/2020-boekjaar verskyn:

1. Genadendal Morawiese Sendingstasie Slaweklok (34°02'S 19°33'O)

2. Die Ou Langa-paskantoor, Kaapse Metropolitaanse Gebied (33°56'38.9"S 18°31'33.6"O)

3. Die Ou Langa-paskantoor, Kaapse Metropolitaanse Gebied (33°56'38.9"S 18°31'33.6"O)

4. Chapmanspiek, Kaapse Metropolitaanse Gebied (34.0883° S, 18.3594° O)

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DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM	Erfenis Wes-Kaap
REGSVORM VAN ENTITEIT	Openbare entiteit
AARD VAN ONDERNEMING EN VERNAAMSTE AKTIWITEITE	Om erfenishulpbronne in die Wes-Kaap te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder
REGISTRASIENOMMER	N.v.t.
FISIESE ADRES	3de Verdieping, Protea Assuransie-gebou Groentemarkplein Kaapstad 8001
POSADRES	Posbus 1665 Kaapstad 8000
TELEFOONNOMMER/S	021 483 9598
FAKSNOMMER	021 483 9845
E-POSADRES	ceoheritage@westerncape.gov.za
WEBWERFADRES	www.hwc.org.za
EKSTERNE OUDITEURE	Ouditeur-generaal van Suid-Afrika
NAAM EN ADRES	Parklaan 19, Milnerton, Kaapstad, 7441
BANKIERS	Nedbank en ABSA
NAAM EN ADRES	Nedbank - St George's Wandelhal 85, Kaapstad Middestad, Kaapstad, 8001 ABSA - Privaatsak X9067 Corp Gauteng Kaapstad
MAATSKAPPY-/RAADSEKRETARIS	N.v.t.

2. LYS VAN AFKORTINGS/AKRONIEME

FJS	Finansiële Jaarstate
OGSA	Ouditeur-generaal van Suid-Afrika
APM	Komitee vir Argeologie, Paleontologie en Meteoriete
BAV	Basiese assesseringsverslag
BELCOM	Komitee vir Beboude Omgewing en Landskappe
BID	Basiese inligtingsdokument
HUB	Hoof- uitvoerende beampte
HFB	Hoof- finansiële beampte
BBR	Bewaringsbestuursraamwerk
CMP	Bewaringsbestuursplan
SK	Stad Kaapstad
DKES	Departement van Kultuursake en Sport
D: ORB	Direktoraat Ondernemingsrisikobestuur, Departement van die Premier
DB	Diensbillikheid
OIE	Omgewingsimpakevaluering
OIV	Omgewingsimpakverslag
UOWP	Uitgebreide Openbare Werke-program
ORB	Ondernemingsrisikobestuur
ORBEK	Ondernemingsrisikobestuur- en Etiekkomitee
EXCO	Uitvoerende Komitee
FCPD	Vaste Kapitaal Eiendomsontwikkeling
AERP	Algemeen Erkende Rekeningkundige Praktyk
EIA	Erfenis-impakassessering
EWK	Erfenis Wes-Kaap
VEB	Vergaderings van Erfenisbeamptes
IACOM	Komitee vir Impakassessering
IGIC	Komitee vir Inventarisse, Graderings en Vertolkings
LUR	Lid van die (Provinsiale) Uitvoerende Raad
MTUR	Mediumtermyn-uitgaweraamwerk
NBRBSA	Wet op Nasionale Bouregulasies en Boustandaarde
WNOB	Wet op Nasionale Omgewingsbestuur

WNEH	Wet op Nasionale Erfenishulpbronne
KVO	Kennisgewing van Voorneme om te Ontwikkel
NVG	Nasionale Vervolgingsgesag
PAIA	Wet op die Bevordering van Toegang tot Inligting
PDIA	Probleem-gedrewe Iteratiewe Aanpassing
SAHRA	Suid-Afrikaanse Erfenishulpbronagentskap
SAHRIS	Suid-Afrikaanse Erfenishulpbron-inligtingstelsel

3. VOORWOORD DEUR DIE VOORSITTER

Dit is my voorreg om die Jaarverslag van Erfenis Wes-Kaap voor te lê vir die boekjaar wat op 31 Maart 2021 eindig. Ons Raad is ongeveer een jaar en ag maande gelede vir 'n tydperk van drie jaar vanaf 1 November 2019 tot 31 Oktober 2022 aangestel deur die Provinsiale Minister van Kultuursake en Sport, die Agbare Minister, me Anroux Marais. Die Raad is op 23 Oktober 2019 deur premier Alan Winde en Agbare Minister Marais ingehuldig.

Die Raad het sedert die begin van sy aanstelling 'n paar klein veranderings in sy subkomitees as gevolg van bedankings aangebring. Hierdie veranderings is aangebring om nadelige en negatiewe gevolge vir die bestuur van die subkomitees te versag. Die grootste deel van die werk van Erfenis Wes-Kaap word aan hierdie komitees gedelegeer, hoewel die finale besluit deur die hele Raad geneem en bereik word. Ons Raad is baie dankbaar vir erfenispersoneel wat hul dienste deurlopend vrywillig aanbied om in hierdie komitees te dien. Die proses om erfenishulpbronne in 'n vinnig groeiende provinsie soos die Wes-Kaap te bestuur, is baie kompleks en vereis ywer en baie spesiale vaardighede. Dit blyk duidelik uit die aantal sake voor die Tribunale en howe en uitsprake wat toenemend ten gunste van Erfenis Wes-Kaap gelewer word.

Hierdie winste sou nie moontlik gewees het sonder die toewyding van die personeel van die Departement van Kultuursake en Sport wat ondanks al die negatiewe gevolge van die Covid-19-pandemie daarin geslaag het om 'n uitstekende diens te lewer nie. Die Raad is van mening dat meer personeel nodig is om sy mandaat optimaal uit te voer. Kommerwekkend is ook die salarisse wat aan professionele personeellede betaal word. Daar is 'n hoë personeelomset as gevolg van die salarisse van professionele personeellede wat nie mededingend in die mark is nie. Dit is iets wat dringend aandag verdien om voort te gaan om 'n diens van hoë gehalte aan die mense van ons geliefde provinsie te lewer. Dit is meer belangrik, aangesien die meeste aansoeke nou intern verwerk word.

Gedurende die oorsigtydperk het die Raad ook sy delegerings deurlopend hersien op grond van die regsmening wat bevestig dat die Raad van Erfenis Wes-Kaap die Rekenpligtige Gesag is. In die verlede is hierdie funksie deur 'n amptenaar in die Departement van Kultuursake en Sport uitgevoer. Ons Raad het baie baat gevind by opleiding deur die Hoof-Finansiële Beampte (HFB) en het nou 'n beter finansiële begrip van sy vertrouenspligte. 'n Paar veranderings is aan die delegerings van die Rekenpligtige Gesag aangebring om die Raad in staat te stel om hierdie edele rol te vervul. Daar was ook geringe veranderings aan

die komitee-delegerings. Die Komitee vir Inventarisse, Graderings en Vertolkings het 'n wyer mandaat gekry om ook aansoeke om registrasie van bewaringsliggame goed te keur.

Erfenis Wes-Kaap is nederig trots op die feit dat die volgende terreine gedurende hierdie oorsigtydperk as Provinsiale Erfenisterreine verklaar is. Die eerste terrein wat provinsiale erfenisterrein status ontvang het, was op Erf 661 Ou Langa-paskantoor. Die Minister het op 26 Februarie 2021 'n amptelike gedenkplaat onthul. Sy het gesê die terrein "is van besondere historiese belang" vir sy rol in die dompasstelsel. Die tweede terrein wat ook as provinsiale erfenisterrein verklaar is, was Freedom Square in Bonteheuwel, 'n dorpie wat net 'n entjie van die dorp Langa af geleë is. Dit was 'n ontmoetingsplek waar vryheidsvegters teen apartheid dikwels bymekaargekom het om hul strategieë te ontwikkel en hulself te organiseer.

Die Raad van Erfenis Wes-Kaap is ook bekommerd oor die stadige vordering wat munisipaliteite gemaak het met die aansoek om bevoegdheid om hul funksies uit te voer ingevolge die Wet op Nasionale Erfenishulpbronne, nr. 25 van 1999 (WNEH). Ongelukkig het die Raad weens die huidige pandemie nie soos voorheen met promosieveldtogte na al die distrikte van die provinsie uitgereik om munisipaliteite bewus te maak van hul verantwoordelikhede en hulle aan te moedig om aansoek te doen vir bevoegdheid. Ek wil beklemtoon dat hierdie planne deur die Covid-19-pandemie ontwrig is. Dit is iets wat die Raad hoop om te onderneem sodra dit prakties moontlik is.

Ek wil die voormalige voorsitter van die Raad, mnr Bongani Mgijima, en die huidige Raad bedank vir hul toegewyde bydraes tot die gladde funksionering van die aktiwiteite van die Raad. Ons verstaan die enorme verantwoordelikheid wat op ons skouers gelê word, en ons is baie nederig oor die voorreg wat ons ontvang het om die mense van ons geliefde provinsie te dien. Ek spreek hiermee ook 'n woord van waardering uit aan die voormalige Uitvoerende Hoof, dr Mxolisi Dlamuka en die voormalige waarnemende Uitvoerende Hoof van Erfenis Wes-Kaap en hul personeel vir die moeite wat hulle gedoen het om ons werk as Raad te vergemaklik. Ons wil ook ons dank uitspreek aan die Finansiële Hoof, me Brenda Rutgers, en haar eenheid wat ons gehelp het om ons finansies doeltreffend en ekonomies te bestuur. Ons is ongelooflik dankbaar vir mnr Guy Redman, Hoofdirekteur, en mnr Brent Walters, die voormalige Departementshoof en Agbare me Anroux Marais, die Provinsiale Minister vir hul ondersteuning van die werk van Erfenis Wes-Kaap. Sonder hul ondersteuning, sou ons nie die uitkomste kon bereik wat in hierdie Jaarverslag weerspieël word nie. Ten slotte 'n woord van dank aan medekomitee- en raadslede van Erfenis Wes-Kaap vir hul toewyding om prakties uitvoerbare toekomste vir ons verledes te skep.

M Mdludlu

_____

Voorsitter van die Raad

Advokaat Mandla Mdludlu

Datum: 31 Augustus 2021

4. OORSIG DEUR HOOF- UITVOERENDE BEAMPTE

Inleiding

Indien 'n mens terugkyk oor die afgelope jaar, is dit nie te betwyfel dat die land en provinsie ongelooflike uitdagings moes trotseer as gevolg van die impak van die Covid-19-pandemie. Die beperkings wat met die staat van inperking gepaard gegaan het wat op 27 Maart 2020 as gevolg van die pandemie aangekondig is, het ons gedwing om te heroorweeg hoe ons steeds dienste aan die inwoners van die Wes-Kaap kan lewer. Hierdie realiteit het die waardes van Erfenis Wes-Kaap en die belangrikheid daarvan om vindingryk en aanpasbaar in die konteks van 'n krisis te wees op die voorgrond laat tree. EWK se waardes van omgee, bekwaamheid, aanspreeklikheid, integriteit, innovering, responsiwiteit, inklusiwiteit en respek is steeds die basiese ingesteldheid waarmee EWK streef om sy aktiwiteite en mandaat uit te voer. In die lig van hierdie nuwe realiteit het EWK besluit om aan die begin van die inperkingsperiode te verseker dat hy ten volle operasioneel bly gedurende hierdie periode deur sy permitaansoekprosesse te verskuif van 'n hoofsaaklik papier-gebaseerde toonbank-aansoekstelsel na 'n ten volle aanlyn digitale stelsel binne 'n week vanaf die aankondiging van die staat van inperking in April 2020. EWK speel 'n belangrike rol in die aansoekprosesse met plaaslike owerhede, asook ten opsigte van ontwikkelings met departemente soos die Departement van Omgewingsake en Ontwikkelingsbeplanning (DOSOB) en die Departement van Minerale Hulpbronne (DMH). Die voortgesette verwerking van aansoeke het verseker dat sakebedrywighede voortgeduur het, iets wat uiters noodsaaklik is vir die groei van die ekonomie.

Erfenis Wes-Kaap neem steeds deel aan die werk van die Premier se Vaste Kapitaal en Eiendomsontwikkeling (FCPD)-span. In die vroeëre eerste loodsfase in 2019 het die FCPD gepoog om belangrike gebiede te identifiseer wat ekonomiese groei in die Kaapse metro belemmer, en in sy tweede en derde fase oor die tydperk 2020/2021 het hy daarop gefokus om die probleem te verfyn tot "werkverliese en dalende ekonomiese aktiwiteit in die konstruksie- en eiendomsontwikkelingsbedryf in die Stad Kaapstad". Die span het die Probleem-gedrewe Iteratiewe Aanpassing (PDIA)-metodologie geïmplementeer om sy werk te benader om die geïdentifiseerde probleem-ingangspunte te ondersoek om die probleem op te los en moontlike oplossings en maatreëls te identifiseer.

EWK en die Departement van Ekonomiese Ontwikkeling en Toerisme (DEOT) het 'n projek begin om die belemmerings vir die effektiewe implementering van die Wet op Nasionale

Erfenishulpbronne te ondersoek, en hoe om die mandaat vir die bestuur van erfenishulpbronne die beste te implementeer. Hierdie navorsing is veral belangrik om te verseker dat die bestuur van erfenishulpbronne uitgevoer word op 'n manier wat gepaste ontwikkeling en volhoubare bestuur van belangrike hulpbronne in die provinsie ondersteun.

Verwerking van aansoeke en delegerings

Die grootste deel van die werk wat deur EWK onderneem word, is die verwerking van erfenisaansoeke, wat hoofsaaklik van graad III (plaaslike) erfenis betekenis is. Ingevolge die WNEH moet sulke hulpbronne deur die betrokke plaaslike owerheid bestuur word. 'n Plaaslike owerheid mag dit egter slegs doen, indien hy bevoeg is om die funksies ingevolge die WNEH uit te voer, en sodra bevoegdheid deur die Raad van EWK bevestig is, word 'n proses om funksies ingevolge die WNEH te delegeer, uitgevoer. EWK is in gesprek met die Stad Kaapstad om sekere funksies van die WNEH aan te neem, byvoorbeeld Artikel 34-aansoeke (strukture ouer as 60 jaar). Sodanige delegering sou 'n positiewe stap wees om die proses waartydens ontwikkelingsaansoeke verwerk word meer vaartbelyn te maak waar 'n plaaslike owerheid wag op 'n besluit van EWK in verband met Artikel 34-aansoeke voordat hy sy besluit in 'n ontwikkelingsaansoek ingevolge die Wet op Nasionale Bouregulasies en Boustandaarde (NBRBSA) kan finaliseer.

Beskerming en bevordering van erfenishulpbronne

'n Sleutelprioriteit vir EWK is steeds die identifisering, bestuur en bevordering van erfenishulpbronne wat die diversiteit van die provinsie weerspieël. Die hulpbronne van provinsiale betekenis tydens die oorsigjaar sluit die volgende in: Langa-paskantoor (Langa), Gugulethu 7 Gedenkteken (Gugulethu), Freedom Square (Bonteheuwel), Prinses Vlei (Retreat), Blaauwberg Natuurreservaat (Blaauwberg) en Melkbosstrand.

Bestedingstendense

	2020/2021			2019/2020		
Program/aktiwiteit/doelwit	**Begroting**	**Werklike besteding**	**(Oor)-/Onderbesteding**	**Begroting**	**Werklike besteding**	**(Oor)-/Onderbesteding**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Goedere en dienste	1990	2380	(390)	3561	4119	(558)
Totaal	**1990**	**2380**	**(390) ***	**3561**	**4119**	**(558)**

*Die oorinsameling hou hoofsaaklik verband met AERP 23: Dienste in natura-aanpassing wat gemaak is vir salarisse van R485 000 wat verband hou met die finansiële bestuurspersoneel van die Openbare Entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van EWK, aantekening 14.

Waardering

EWK het baie veranderings tydens die oorsigjaar beleef. Daar was 'n oorgangsfase met die HUB, Dr Mxolisi Dlamuka wat bedank het. Ek spreek hiermee my opregte waardering uit vir sy leierksap en leiding wat hy ten opsigte van die werk van die entiteit verskaf het. Die Raad van EWK het 'n nuwe voorsitter vanaf Januarie 2021 aangestel, terwyl mnr Bongani Mgjima as 'n Raadslid aanbly. Die feit dat hy deel van die Raad bly, gaan 'n positiewe impak op die werk van die Raad hê.

Ten slotte wil ek die Minister van Kultuursake en Sport bedank vir haar standvastige leierskap en ondersteuning van die entiteit. Ek betuig verder my waardering aan die Ouditkomitee en ander toesighoudende instellings wat krities toesig gehou het oor die prestasie van EWK en sy prestasie gedurend die oorsigjaar geëvalueer het. Die Departementshoof en die DKES senior bestuurspan hou steeds toesig oor die entiteit en hierdie bydrae word geweldig waardeer.

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Hoof- Uitvoerende Beampte (Waarnemend)
Me Colette Scheermeyer
Datum: 31 August 2021

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

Na my beste wete, bevestig ek die volgende:

Alle inligting en bedrae wat in die Jaarverslag geopenbaar word, stem ooreen met die Finansiële Jaarstate wat deur die Ouditeur-Generaal geoudit is.

Die Jaarverslag is volledig, akkuraat en sonder weglatings.

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

Die Finansiële Jaarstate (Deel E) is opgestel in ooreenstemming met die Suid-Afrikaanse AERP-standaarde wat op die openbare entiteit van toepassing is.

Die Rekenpligtige Gesag is verantwoordelik vir die opstel van die Finansiële Jaarstate en vir die oordele wat in hierdie inligting uitgespreek word.

Die Rekenpligtige Gesag is verantwoordelik vir die daarstelling en implementering van 'n stelsel van interne beheer, wat ontwerp is om redelike versekering te gee ten opsigte van die integriteit en betroubaarheid van die prestasie-inligting, die inligting oor menslike hulpbronne en die Finansiële Jaarstate.

Die eksterne ouditeure is besig om 'n onafhanklike mening oor die Finansiële Jaarstate uit te spreek.

Na ons mening weerspieël die Jaarverslag die bedrywighede, die prestasie-inligting, die inligting oor menslike hulpbronne en die finansiële sake van die Openbare Entiteit vir die boekjaar geëindig 31 Maart 2021.

Die uwe

Hoof- Uitvoerende Beampte (Waarnemend)	Voorsitter van Raad
Me Colette Scheermeyer	Adv. Mandla Mdludlu
Datum: 31 Augustus 2021	Datum: 31 Augustus 2021

6. STRATEGIESE OORSIG

6.1. Visie

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

6.2. Missie

Erfenis Wes-Kaap verseker en implementeer die inklusiewe identifisering, volhoubare en geïntegreerde bestuur, bewaring en bevordering van tasbare en ontasbare erfenishulpbronne ten einde 'n bydrae te lewer tot transformasie en nasiebou.

6.3. Waardes

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

7. WETGEWENDE EN ANDER MANDATE

Erfenis Wes-Kaap is 'n Skedule 3C-openbare entiteit en beskou die wetgewende mandaat waarop sy oorkoepelende funksionering gebaseer is as bindend ingevolge die volgende:

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

7.1 Grondwetlike mandate

Artikel	Regstreekse verantwoordelikheid van Erfenis Wes-Kaap
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 24(b)(ii): Omgewing	Erfenis Wes-Kaap moet, deur wetgewende en ander maatreëls, die bevordering van bewaring van die erfenisomgewing in die Wes-Kaap reguleer en monitor. Dit mag nie op enige manier uitgeoefen word wat teenstrydig is met die bepalings van die Handves van Regte nie. Jaarverslae oor hierdie mandaat moet aan die Wes-Kaapse Provinsiale Parlement voorgelê word.
Artikel 31: Kulturele, godsdienstige en taalgemeenskappe	EWK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap in ag neem.
Artikel 41: Beginsels van samewerkende regering en tussenregeringsverhoudinge	Erfenis Wes-Kaap werk saam met alle regeringsfere. Kragtens sy mandate, werk EWK ten nouste saam met die Departement van Kultuursake en Sport, die Suid-Afrikaanse Erfenishulpbronagentskap (SAHRA) en munisipaliteite in die Wes-Kaap.
Skedule 4A: Funksionele gebiede van konkurrente nasionale en provinsiale wetgewende bevoegdheid	Erfenis Wes-Kaap werk nou saam met die Suid-Afrikaanse Erfenishulpbronagentskap oor erfenisaangeleenthede, veral Nasionale Erfenisgebiede wat in die Wes -Kaap geleë is.
Artikel 195: Basiese waardes en beginsels wat openbare administrasie reël	EWK amptenare moet die bepalings van artikel 195 nakom, wat 'n beskrywing bevat van die demokratiese waardes en beginsels waarvolgens openbare administrasie gereël word. Artikel 195(1)(b) vereis die bevordering van die doeltreffende, ekonomiese en effektiewe gebruik van hulpbronne. Dit impliseer dat programme wat in die openbare sektor onderneem word, die maksimum voordele teen die laagste moontlike koste moet lewer.

Grondwet van die Wes-Kaap, 1997	
Artikel 81	Die Wes-Kaapse Regering moet aktief beleide aanvaar en implementeer om die welstand van die mense van die Provinsie te bevorder en te handhaaf, met inbegrip van beleide wat daarop gerig is om die beskerming en bewaring van die natuur-historiese, kultuur-historiese, argeologiese en argitektoniese erfenis van die Wes-Kaap tot voordeel van huidige en toekomstige geslagte tot uitvoer te bring.

7.2 Wetgewende mandate

Nasionale wetgewing	Verwysing	Beskrywing
Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999	Die Wet op Openbare Finansiële Bestuur (WOFB): • reguleer finansiële bestuur in nasionale en provinsiale regerings, gelyste of ongelyste openbare entiteite, konstitusionele instellings en provinsiale wetgewers. • verseker dat alle inkomste, uitgawes, bates en laste van hierdie instellings doeltreffend en effektief bestuur word; en • omskryf die verantwoordelikhede van persone aan wie die finansiële bestuur van hierdie liggame opgedra is.
Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie wet bring die reg op toegang tot rekords wat deur die staat en private liggame gehou word, tot uitvoer. EWK en alle ander openbare en private liggame moet, onder andere: • 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek in te dien om toegang te verkry tot inligting, wat deur daardie die liggaam gehou word; en • 'n inligtingsbeampte aanstel om versoeke om toegang tot inligting wat deur die liggaam gehou word, te oorweeg.
Wet op die Bevordering van Administratiewe Geregtigheid, 2000	Wet 3 van 2000	Hierdie Wet: • sit die reëls en riglyne uiteen wat deur administrateurs gevolg moet word wanneer besluite geneem word; • verwag van administrateurs om mense in te lig oor hul reg tot hersiening of appèl en hulle reg om redes te versoek;

Nasionale wetgewing	Verwysing	Beskrywing
		• verwag van administrateurs om redes vir hulle besluite te verstrek; en • verleen aan lede van die publiek die reg om die besluite van administrateurs in die hof te bevraagteken.
Wet op die Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	Hierdie Wet plaas 'n verantwoordelikheid op instellings om die volgende te verseker: • Om die beskerming van persoonlike inligting deur openbare en private liggame verwerk te bevorder; en • Om sekere voorwaardes in te stel ten einde minimum vereistes te bepaal vir die verwerking van persoonlike inligting. Daar moet voldoen word aan die regulasies van die Wet op die Beskerming van Persoonlike Inligting (POPI) aangesien EWK persoonlike inligting versamel tydens die verwerking van aansoeke.
Wet op Nasionale Erfenishulpbronne, 1999	Wet 25 van 1999	Erfenis Wes-Kaap put sy mandaat uit hierdie wetgewing. Verder bemagtig die Wet EWK om die volgende te doen: • Tersaaklike erfenishulpbronne binne die Wes-Kaap te identifiseer, aan te teken en te evalueer; • Erfenishulpbronne binne die Wes-Kaap te beskerm en te bestuur; en • Beleide, doelwitte en strategiese planne vir die bestuur van erfenishulpbronne op te stel.
Wet op die Wêrelderfeniskonvensie , 1999	Wet 49 van 1999	Ten einde die regulasies van hierdie Wet na te kom, verseker Erfenis Wes-Kaap dat terreine wat benoem is vir die status van wêrelderfenisgebied formeel beskerm word en waar nodig ondersteuning ontvang in die vorm van deurlopende bewaring en periodieke verslagdoening.

Nasionale wetgewing	Verwysing	Beskrywing
Wes-Kaapse ErfenishulpbronbestuurR egulasies	PK 336 van 25 Oktober 2002, PK 298 van 29 Augustus 2003, PK 212 van November 2004, PK 106 van 31 Maart 2005. PK 7497/2015 van September 2015.	Regulasies maak voorsiening vir die praktiese implementering van erfenisbestuur in die Wes-Kaap.

7.3 Regspraak

Hofsaak	Verwysing	Beskrywing
Louis Johannes Raubenheimer v die Trustees van die Hendrik Johannes Bredenkamp Trust en Ander	Wes-Kaapse Hooggeregshof, saaknommer 10228/2004	Die uitspraak het te make met wat as 'n "bona fide belang" beskou kan word in 'n besluit van 'n erfenisowerheid wat locus standi sal oordra ingevolge die WNEH. Die Hof het bevind dat dit 'n werklike belang moet wees en nie bloot maar net 'n sentimentele gehegtheid aan die erfenishulpbron nie.
Top Performers (Edms) Bpk v Minister van Kultuursake en Ontspanning	Wes-Kaapse Hooggeregshof, saaknommer 5591/2005	Hierdie uitspraak het 'n diepgaande impak op die appèlproses van die tribunale wat deur die LUR kragtens artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, gelees, tesame met Regulasie 12 van PK 336 van 2003, aangestel word. DKES en die LUR het korrektiewe stappe geneem om billike administratiewe prosesse te verseker en bepalings neergelê waarvolgens nuwe bewyse in die oorkonde van 'n tribunaal se verloop

Hofsaak	Verwysing	Beskrywing
		opgeneem kan word, sowel as om beter nakoming van die reëls van geregtigheid ten opsigte van die regspreuk audi alteram partem te verseker.
Die Voorsittersvereniging v Minister van Kuns en Kultuur	Hoogste Hof van Appél, saaknommer 25/2006	In hierdie uitspraak word uiteengesit wat as voldoende oorlegpleging met plaaslike gemeenskappe en ander belanghebbers beskou kan word ten opsigte van voorgestelde veranderinge aan geografiese name. DKES en die Wes-Kaapse Provinsiale Komitee vir Geografiese Name wat deur die LUR daargestel is, is belangrike rolspelers in die implementering van die tersaaklike wetgewing, veral in soverre die fasilitering van oorlegpleging met belanghebbendes en gemeenskappe betref. Hulle moet hierdie uitspraak in ag neem in die prosesse en prosedures wat deur hulle gevolg word om voorgestelde veranderings aan geografiese name te bestuur.
Qualidental Laboratories v Erfenis Wes-Kaap	Hoogste Hof van Appél, saaknommer 647/2006	Hierdie uitspraak bevestig die magte wat aan die LUR en Erfenis Wes-Kaap opgedra is om voorwaardes vir 'n ontwikkeling kragtens Artikel 48 van die Wet op Nasionale Erfenishulpbronne, 1999 neer te lê.
Suid-Afrikaanse Erfenishulpbronagentskap v die Arniston Hotel Property (Edms) Bpk en 'n Ander	Wes-Kaapse Hooggeregshof, saaknommer 5446/2006	Die uitspraak het te maak met die aangeleentheid van werk wat kragtens die Nasionale Bouregulasies goedgekeur is alvorens formele beskerming kragtens die WNEH ingestel is en kwessies wat met die geldigheid van kennis van voorlopige beskerming verband hou.

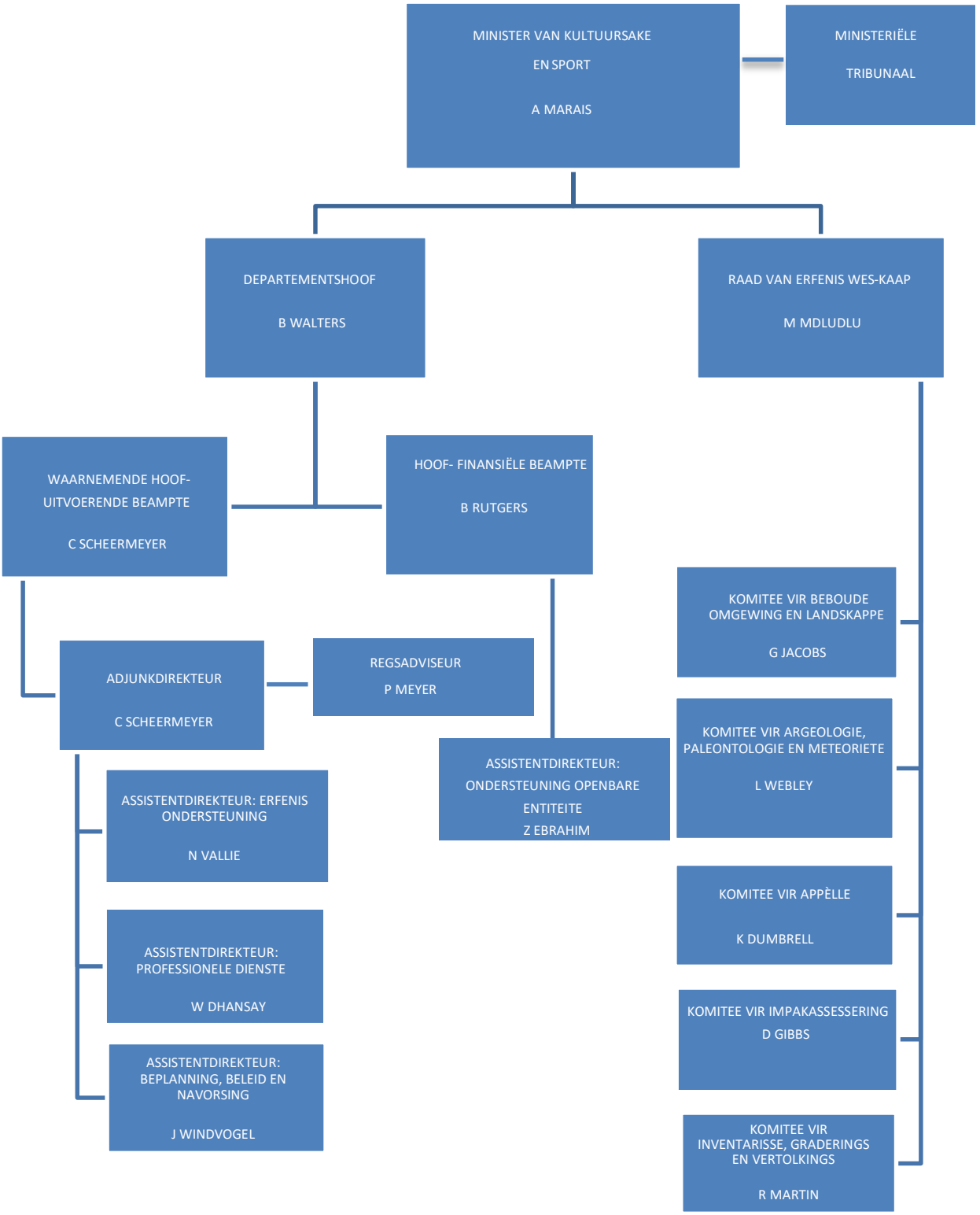
Hofsaak	Verwysing	Beskrywing
Willows Properties (Edms)Bpk v Minister van Kultuursake en Sport	Wes-Kaapse Hooggeregshof, saaknommer 13521/2008	Die applikant het 'n dringende aansoek by die Hoë Hof ingedien om die LUR te dwing om 'n besluit te neem of, as 'n alternatief, die Rekord van Besluitneming te voorsien ten opsigte van 'n appèl wat by die LUR aangeteken is kragtens artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, gelees met regulasie 12(7) van PK 336 van 2003. Die impak van die uitspraak vir DKES is dat hy moet verseker dat tribunale Rekords van Besluitneming tydig uitreik. Korrektiewe maatreëls is sedertdien geïmplementeer.
Waenhuiskrans Arniston Belastingsbetalersverenigin g en 'n Ander v Verreweide Eiendomsontwikkeling (Edms) Bpk en Andere	Wes-Kaapse Hooggeregshof, saaknommer 1926/2008	Die hof het oorweeg of die Suid-Afrikaanse Erfenishulpbronagentskap of Erfenis Wes-Kaap oor regsbevoegdheid beskik ten opsigte van terreine wat deur SAHRA as Graad 1-terreine ooreenkomstig artikels 35 en 36 van die Wet op Nasionale Erfenishulpbronne, 1999, gegradeer is. Die hof het bevind dat, in sodanige gevalle, SAHRA wel regsbevoegdheid het. Die implikasie van hierdie uitspraak vir DKES is dat die departement regshulp ten opsigte van die vertolking van wetgewing aan Erfenis Wes-Kaap moet verleen en moet verseker dat EWK binne sy wettige mandaat optree.

Hofsaak	Verwysing	Beskrywing
Peter Gees v die Provinsiale Minister van Kultuursake en Sport, Wes-Kaap, Die Voorsitter, Onafhanklike Appèltribunaal, Erfenis Wes-Kaap, die Stad Kaapstad, Stadskom Belastingbetalers; & Inwonersvereniging	Wes-Kaapse Hooggeregshof, saaknommer 6205/2015	Die Hof het bevestig dat die oplegging van voorwaardes, ondanks die feit dat hierdie saak anders is as in die Qualidental-saak, binne die parameters van die Wet op Nasionale Erfenishulpbronne, 1999, is en in ooreenstemming is met die algehele skema van die Wet. Ingevolge Artikel 34 (1) van die Wet kan voorwaardes opgelê word vir die afbreek van 'n bestaande struktuur wat ouer as 60 jaar is, mits dit vir 'n duidelike erfenisdoeleinde opgelê word.
Piketberg Plaaslike Erfeniskomitee en 'n Ander v Liebco Vleishandelaars Edms Bpk en andere (Erfenis Wes-Kaap 2de Respondent)	Wes-Kaapse Hooggeregshof, saaknommer 1103/ 2016	Aansoek om hersiening van 'n besluit van die EWK se Komitee vir Beboude Omgewing en Landskappe (BELCom). BELCom het toestemming verleen om 'n gebou op Erf 207 Piketberg af te breek. Die Piketberg-erfeniskomitee het by die hooggeregshof aansoek gedoen om die beslissing te hersien aangesien die bepalings van PAJA nie nagekom is nie. Die Hof het die huidige beleid van EWK oorweeg om slegs konsultasie met geregistreerde bewaringsliggame te vereis en was van mening dat, aangesien die besluite wat geneem is, die algemene publiek kan beïnvloed, groter openbare oorlegpleging nodig is. Dit sal beteken dat daar van aansoekers verwag word om voorstelle vir kommentaar van die algemene publiek te adverteer.

Hofsaak	Verwysing	Beskrywing
Bryer NO en andere v EWK	Wes-Kaapse Hooggeregshof, saaknommer 16392/2017	Aansoek om hersiening van 'n besluit van EWK om 'n stopwerkbevel op te lê en 'n verklaring of 'n aansoek ingevolge Artikel 38 van die WNEH nodig is. Dit hang af van die definisie van die aktiveringsfaktor in A38 (1) van 'n perseel "groter as 5000 m^2". Erfenis Wes-Kaap het die erfgrootte deurgaans as aktiveringsfaktor gebruik. Die applikant het aangevoer dat 'perseel' nie 'erf' beteken nie, en dat die erf in hierdie spesifieke geval, hoewel dit groter as 5000 m^2 was, veronderstel was om in twee afsonderlike persele te verdeel. Die hof stem saam met hierdie argument. Dit is belangrik om daarop te let dat die hof nie van mening was dat die perseel gelykstaande was aan die ontwikkelingsvoetspoor nie. Die erfgrootte kan nog steeds 'n aanduiding wees van die perseelgrootte, maar 'n meer genuanseerde benadering is nodig.
Bo-Kaap Siviele en Belastingbetalersvere-niging v Stad Kaapstad	Wes-Kaapse Hooggeregshof, saaknommer 7031/2017	Erfenis Wes-Kaap het as aansoeker by hierdie aansoek aangesluit om die besluit van die Stad Kaapstad te hersien om die bou van 'n meerverdieping-ontwikkeling op hierdie perseel, wat gedeeltelik in 'n HPOZ geleë is, aan die historiese Bo-Kaap te laat hersien. Erfenis Wes-Kaap het aangevoer dat die nabyheid van die ontwikkeling aan twee provinsiale erfenisterreine beteken dat dit die provinsiale erfenisterreine sal "verander" en dat 'n permit ingevolge A27 van die WNEH verkry moet word. Die hof het hierdie argument nie aanvaar nie. Dit wou ook nie die besluit van die Stad Kaapstad hersien nie.

Hofsaak	Verwysing	Beskrywing
Midnight Storm Investments 170 (Edms) Bpk v Minister van Finansies en andere	Noord-Gauteng Hooggeregshof Saaknommer 46055/2015	Die eiser in hierdie saak het vergoeding van die staat en EWK gevra wat voortspruit uit die verklaring van 'n gebied van hul grond as 'n PET (Die Baboon Point PET by Elandsbaai). Die eisers beweer dat die verklaring hul regte op die ontwikkeling van die grond effektief weggeneem het en dat dit neerkom op óf 'n konstruktiewe onteiening óf 'n onwettige wegneem van hul eiendomsregte soos beskerm deur Artikel 25 van die Grondwet. Alternatiewelik het hulle 'n uitspraak gevra dat die WNEH ongrondwetlik is omdat dit die eienaarskap van die eienaar sonder vergoeding gemagtig het. Die hof het bevind dat die verklaring wettig was en dat dit nie op konstruktiewe onteiening neerkom nie. Die Hof bevind ook dat die beskerming van eiendomsreg ingevolge Artikel 25 van die Grondwet nie absoluut is nie, maar dat dit onderhewig is aan regte van openbare belang. Daar is appèl teen die uitspraak aangeteken. 'n Datum vir die aanhoor van die appèl moet nog (op datum van publikasie) deur die Hoogste Hof van Appèl bepaal word.

8. ORGANISATORIESE STRUKTUUR



DEEL B: PRESTASIE-INLIGTING

1. OUDITEURSVERSLAG: VOORAFBEPAALDE DOELWITTE

Op die oomblik voer die Ouditeur-generaal van Suid-Afrika/ouditeur die nodige ouditprosedures ten opsigte van prestasie-inligting uit ten einde beperkte sekerheid in die vorm van 'n ouditgevolgtrekking te lewer. Die slotsom van die oudit rakende prestasie teenoor voorafbepaalde doelwitte word by die verslag aan bestuur ingesluit, met wesenlike bevindings wat onder die opskrif "Voorafbepaalde doelwitte" in die afdeling "Ander regs- en regulatoriese vereistes" in die ouditverslag gerapporteer word.

Verwys na bladsy 73-77 van die Ouditeursverslag, gepubliseer as Deel E: Finansiële Inligting.

2. ONTLEDING VAN OMSTANDIGHEDE

2.1. Diensleweringsomgewing

Die nasionale staat van inperking beperkings wat in Suid-Afrika op 27 Maart 2020 as gevolg van die Covid- 19-pandemie geïmplementeer is, het die gesondheid en maatskaplike welstand van baie Suid-Afrikaners geaffekteer en het 'n direkte impak op die dienslewering verantwoordelikhede van Erfenis Wes-Kaap gehad. Die impak van die pandemie op diens-lewering oor so 'n lang tydperk was ongekend en onverwag. Die druk op dienste soos gesondheidsorg het fiskale aanpassing regoor die land vereis, met die herprioritisering van die begroting om die onmiddellike behoeftes binne die gesondheidsektor te takel. Tydens die aanpassing van begrotings is Erfenis Wes-Kaap se befondsing van die Departement na R550 000 verminder.

Erfenis Wes-Kaap belyn sy beplanning met die noodsaaklike aspekte van dienslewering van die Wes-Kaapse Regering en erken sy rol in die Visiegeïnspireerde Prioriteite (VIP) van die Provinsie, naamlik:

1. Veilige en Samehorige Gemeenskappe
2. Groei en Werksgeleenthede
3. Bemagtiging van Mense
4. Mobiliteit en Ruimtelike Transformasie
5. Innovering en Kultuur

Hierdie provinsiale prioriteite is gedurende die 2020/2021-boekjaar onder die soeklig geplaas, aangesien die nasionale staat van inperking as gevolg van die Covid-19-pandemie behoeftes soos groei en werksgeleenthede geaffekteer het. Dit was egter 'n geleentheid om aan te toon hoe Erfenis Wes-Kaap innoverend kan werk en sy model vir dienslewering binne 'n beperkte fiskale omgewing kan aanpas. Aan die begin van die boekjaar in April 2020 was die nasionale staat van inperking reeds in werking en EWK moes veranderings versnel om sy bedryfsprosesse vir die bestuur van permitaansoeke, wat die grootste deel van sy bedryfsuitsette uitmaak, te verskuif

van papier-gebaseerde prosesse na 'n aanlyn aansoekproses. Hierdie verskuiwing, wat binne 'n week vanaf die aankondiging van die staat van inperking aangekondig is, het beteken dat die verwerking van permitaansoeke wat voorheen by EWK se Toonbank by sy kantoor in Kaapstad ontvang is, nou aanlyn via die Ceoheritage posbus ontvang kon word. Die indiening van aansoeke kan nou enige tyd van die dag gedoen word.

EWK het sy betrokkenheid by die werk van die ontwikkelingspan vir vaste kapitaal eiendomsontwikkeling (FCPD) voortgesit, wat in 2019 as 'n loodsfase van stapel gestuur is. Die inisiatief was daarop gemik om blokkasies in dienslewering op verskillende belangrike groeipunte vir die provinsie te identifiseer en te takel, met die geïdentifiseerde probleem wat die span sou takel as: "*Werksverliese en dalende ekonomiese aktiwiteit in die konstruksie- en eiendomsontwikkelingsbedryf in die Stad Kaapstad*". Die FCPD-span het die Probleem-gedrewe Iteratiewe Aanpassing (PDIA)-metode gebruik om die hoof- en ondergeskikte oorsake van die probleem, ingangspunte vir aksie en veranderingsruimtes te identifiseer om die probleem op te los. Deur die werk van die FCPD -span het EWK in 2019/2020 verskeie belangrike inisiatiewe begin, waarmee dit in 2020/2021 voortgegaan het en wat die volgende insluit:

- Die vrystelling van sekere gebiede of soort ontwikkeling van die nodige erfenisgoedkeuring
- Gesprekvoering met plaaslike owerhede om hulle aan te moedig om ingevolge die WNEH bevoegd verklaar te word om plaaslike erfenishulpbronne te bestuur, wat aanleiding gee tot doeltreffende besluitneming op 'n plaaslike vlak.
- Gaan voort om gebiede te identifiseer wat permitaansoekprosesse kan versnel, byvoorbeeld die bekendstelling van 'n Kleiner Werke ("Minor Works") aansoekvorm waar aansoekers nie 'n 30 dae konsultasie met bewaringsliggame hoef te onderneem indien die voorgestelde ontwikkelingswerk nie groot is nie.

EWK het saam met die Departement van Ekonomiese Ontwikkeling en Toerisme (DEOT) 'n opname begin van rolspelers en belanghebbendes in die erfenisruimte om probleme te identifiseer wat ondervind word om aan die WNEH te voldoen. Die verslag wat hieruit spruit sal in die eerste kwartaal van 2021 afgehandel word. 'n Belangrike uitkoms vir EWK, as deel van die FCPD-span, was die skakeling om transversale aangeleenthede in departemente en agentskappe te bespreek wat dienslewering beïnvloed op die gebied van eiendomsontwikkeling en ekonomiese groei.

Die behoeftes in die diensleweringsomgewing het as gevolg van die Covid-19-pandemie verander wat betref gesondheid, ekonomiese groei, werksgeleenthede, tegnologie, maatskaplike welstand, omgewing en verskeie ander aspekte. Die prioriteitsgebiede soos geïdentifiseer in die vorige boekjaar, wat ook weerspieël word in die beplanning van EWK se Jaarlikse Prestasieplan, beklemtoon prioriteite wat steeds aandag geniet. Dit sluit in:

1. Die bou van ' n doeltreffende bestuurstelsel vir erfenishulpbronne wat belanghebbendes en gemeenskappe in staat stel om vertroue te hê in die werk van EWK;

2. Die verklaring van belangrike erfenishulpbronne as provinsiale erfenisterreine ten einde die diversiteit van die provinsie en die erfenis van gemeenskappe wat in die verlede verwaarloos is, te weerspieël;
3. Die verhouding met munisipaliteite en bewaringsliggame herbevestig om te verseker dat daar aan die WNEH voldoen word;
4. Uitreikingsprogramme vir gemeenskappe onderneem om die positiewe en stabiliserende gevolge wat erfenis kan hê in die oplossing van maatskaplike kwale te beklemtoon, maatskaplike insluiting te skep en 'n kultuur van aktiewe burgerskap te ontwikkel; en
5. Die begrip van die waarde van erfenishulpbronne verbeter deur die gebruik van verduidelikende naamborde.

Die rol van plaaslike bewaringsliggame en belangegroepe het die beginsel van 'n Hele Samelewing-benadering om erfenis te bestuur en beter dienslewering van die Wes-Kaapse Regering te verseker uitgelig. EWK heg groot waarde aan die rol van bewaringsliggame en belangstellende erfenisgroepe in plaaslike gemeenskappe en maak op aktiewe en betrokke gemeenskappe staat om te help met die identifisering, bevordering en bestuur van erfenishulpbronne in die Provinsie. Die bedoeling soos uiteengesit in die aanhef van die WNEH is dat EWK gemeenskappe "in staat stel en aanmoedig om hul nalatenskap te koester en te bewaar sodat dit aan toekomstige geslagte nagelaat kan word." EWK vorm 'n integrale deel van die waardekanaal in die diensleweringskonteks van die WKR en bepleit 'n volhoubare ontwikkelingsbenadering wat kultuur en erfenis as 'n noodsaaklike komponent van die gesondheid, ontwikkeling en verbetering van die samelewing posisioneer.

2.1.1 Opsomming van aansoeke, erfenisverslae en navrae

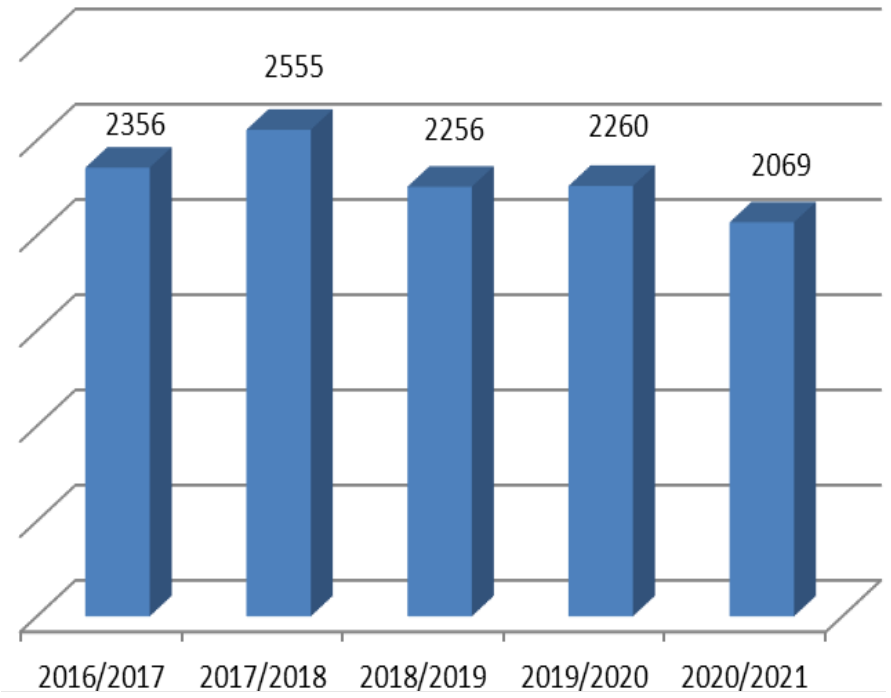
Terwyl die WNEH voorsiening maak vir 'n verskeidenheid aktiwiteite wat deur 'n provinsiale owerheid vir erfenishulpbronne uitgevoer moet word, behels die grootste deel van die werk van EWK steeds die verwerking van aansoeke ingevolge hoofstuk II van die Wet. Gedurende die verslagjaar het EWK 2069 erfenisaansoeke ontvang. Van die totale aantal aansoeke is 1761 van die aansoeke verwerk by wyse van 'n besluit of kommentaar by die vergaderings van die Erfenisbeamptes (VEB). Die VEB is vergaderings waar amptenare van EWK, soos deur die Raad gedelegeer, besluite neem of kommentaar lewer oor aansoeke wat ingevolge die WNEH veroorsaak word. Verdere ontleding van die werk van komitees ten opsigte van aansoeke hanteer word weerspieël in die syfers op die volgende bladsy. Daar was 'n sterk verwagte afname aan die begin van die staat van inperking in die eerste deel van die eerste kwartaal van die boekjaar, maar die indiening van aansoeke het geleidelik toegeneem, met die laaste syfers minder konserwatief as wat verwag is. Dit kan ook te wyte wees aan die vroeë kommunikasie van die entiteit deur kennisgewings dat dit voortgaan met die verwerking van aansoeke deur middel van aanlyn-voorleggings en die feit dat EWK binne 'n week na die aankondiging van die staat van inperking en gedurende die boekjaar met al sy komiteevergaderings voortgegaan het. EWK het verder gereageer op 'n groter aantal aansoeke deur ekstra vergaderings te reël om dit te verwerk.

2.1.2 Aantal aansoeke per jaar

Die grootste deel van aansoeke was ontwikkelingsaansoeke wat verband hou met veranderings, toevoegings tot, of totale vernietiging van strukture ouer as 60 jaar ingevolge Artikel 34 van die WNEH. Van die 2 069 aansoek wat EWK ontvang het. Was 53 aansoeke in verband met die bestuur van Provinsiale Erfenisterreine. 11 Permitaansoeke vir die uitgrawing of navorsing van argeologiese of paleontologiese terreine of voorwerpe is ontvang. Ondanks die wêreldwye pandemie het die aantal aansoeke soortgelyk aan dié van vorige boekjare gebly.

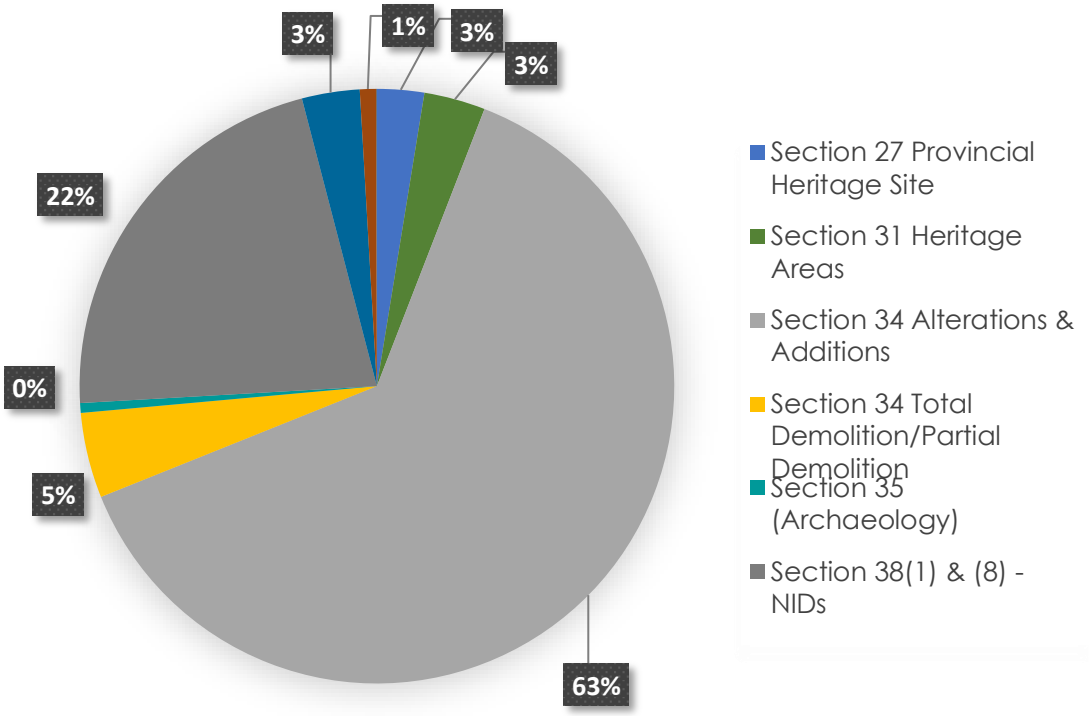
Die onderstaande grafiek toon die aantal aansoeke wat die afgelope paar jaar ontvang is:

Aantal permitaansoeke wat gedurende die afgelope 5 jaar deur EWK ontvang is



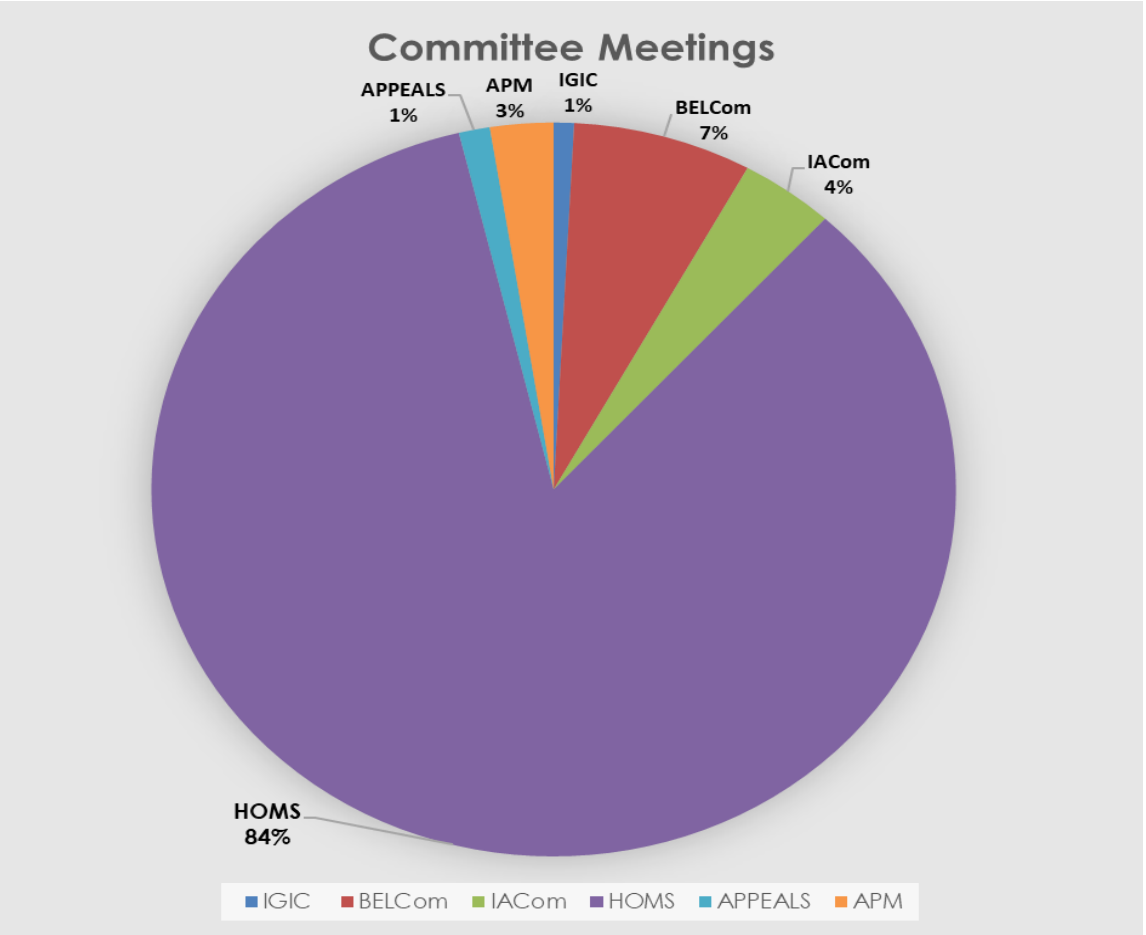
Die onderstaande grafiek toon die soort aansoeke wat deur EWK ontvang is:

Soort aansoeke deur EWK ontvang



2.1.3 Verwerking van aansoeke deur EWK-komitees

Aansoeke wat aan EWK gestuur word, word deur die volgende komitees verwerk: Komitee vir Argeologie, Paleontologie en Meteoriete (APM); Komitee vir Beboude Omgewing en Landskappe (BELCom); Komitee vir Inventarisse, Graderings en Vertolkings (IGIC), Komitee vir Impakassessering (IACom); Appèlkomitee en Vergaderings van Erfenisbeamptes (VEB). Die Raad het die delegerings uitgebrei ten einde VEB in staat te stel om meer komplekse aansoeke, sowel as dié wat besware het te verwerk. Die agendas van al die vergaderings word vroegtydig aan partye gestuur wat die vergaderings wil bywoon en aan die besprekings wil deelneem. Die onderstaande grafiek toon die persentasie van aansoeke wat deur elke komitee verwerk is.



2.1.4 Interne appèlproses

Artikel 49 van die WNEH vereis dat EWK 'n interne stelsel van appèlle instel wat deur die Raad of 'n appèlkomitee oorweeg moet word. Volgens die regulasies van EWK moet die appèlkomitee bestaan uit twee raadslede en tot drie bykomende lede. Gedurende die verslagjaar is 'n addisionele raadslid aangestel as plaasvervanger van die appèlkomitee om te verseker dat daar altyd twee raadslede by 'n vergadering is. Die appèlkomitee beskou appèlle van enige party op 'n aansoek (aansoeker of belanghebbende en geaffekteerde partye) as ontevrede oor 'n besluit van een van die EWK se komitees. In die verslagjaar is 'n totaal van 26 appèlaansoeke by die appèlkomitee ingedien.

2.1.5 Appèlle tot die Onafhanklike Ministeriële Tribunaal

Indien 'n lid van die publiek of 'n aansoeker nie tevrede is met 'n besluit van die Appèlkomitee, het hulle 'n geleentheid om hul appèl te eskaleer na die Minister van Kultuursake en Sport ingevolge Artikel 38(6) en 49 van die WNEH. Die Minister (Uitvoerende Gesag) is by magte om 'n Onafhanklike Tribunaal te stig wat bestaan uit drie kundiges met spesialiskennis in erfenissake of die Reg. Gedurende die verslagjaar is sewe besluite na die Onafhanklike Ministeriële Tribunaal vewys. Ses is beslis in ooreenstemming met die oorspronklike besluite van EWK en een (die afbreek van die skoorstene by die Athlone-kragstasie) is gedeeltelik beslis in ooreenstemming met die EWK se appèlkomitee-besluit.

2.1.6 Digitalisering en Inligtingsbestuur

Die rol van EWK is om belangrike erfenishulpbronne te identifiseer, te beskerm en te bevorder, om nie net die fisiese aspekte van die hulpbronne te bestuur nie, maar ook die inligting wat dit verkry oor sulke hulpbronne. Artikel 24 (1) (f) van die WNEH vereis dat EWK 'n databasis van erfenishulpbronne onderhou en gereeld daaroor verslag doen aan die Suid-Afrikaanse Erfenishulpbronagentskap (SAHRA). EWK gaan die Suid-Afrikaanse Erfenishulpbronne-inligtingstelsel (SAHRIS) gebruik, 'n aanlyn stelsel vir erfenishulpbronne wat deur SAHRA aangebied word. 'n Digitale platform hou baie voordele in vir die bestuur van erfenishulpbronne. Dit bied groter toegang tot inligting vir plaaslike gemeenskappe en bewaringsliggame wat aktief belangstel in die bestuur van erfenishulpbronne. In ooreenstemming hiermee het EWK begin met die verandering van die voorkoms van sy webwerf en hoop hy om 'n gebruikersvriendelike, aantreklike en toeganklike openbare koppelvlak aan te bied. Die nuwe webwerf het nog nie verskyn nie en sal in die nuwe boekjaar bekendgestel word.

2.2. Organisatoriese omgewing

Die Departement van Kultuursake en Sport bied 'n subsidie, personeel en operasionele steun aan EWK om hom in staat te stel om die WNEH te implementeer. Die subsidie aan die entiteit is egter verminder as gevolg van fiskale herprioritisering om die Covid-19 en

verwante gesondheidsinisiatiewe te ondersteun. EWK het dus sy inkomstestroom begin evalueer. Sekere operasionele funksies soos fisiese vergaderings, terreininspeksies en gedenkplaatonthullings kon as gevolg van Covid-19-beperkings nie plaasvind nie. Veranderings aan die bedryfsplan van die entiteit moes dus gedurende die jaar ingedien word. Met inagneming van die veranderings aan die JPP, het EWK die aangepaste doelwitte vir die res van die boekjaar bereik.

Die operasionele prosesse kon voortgaan weens die vroeë besluit aan die begin van die staat van inperking om die meeste bedrywighede aanlyn te laat plaasvind. Aansoeke is by aanlyn komiteevergaderings voorgelê. Lede van die publiek het toegang tot sulke vergaderings gekry om te kon deelneem aan die oorweging van hul aansoeke. Amptenare het vanaf die begin van die nasionale staat van inperking van die huis af en in sommige gevalle met beperkte hulpbronne gewerk. Dit was 'n uitdaging om te verseker dat personeel genoegsaam in staat was om tuis te werk en die publiek kon help met aansoeke en operasionele prosesse. Die voortsetting van die verskaffing van sodanige dienste het verseker dat toe sektore soos die boubedryf ná die Inperkingsvlak 5 hervat is, aansoeke wat hulle geaffekteer het, binne 'n redelike tydperk afgehandel kon word.

Innovering en die gebruik van digitale platforms was suksesvol. ’n QR-kodestelsel is bekendgestel sodat lede van die publiek toegang kon verkry tot die EWK WhatsApp-groep wat op ’n komiteevergadering betrekking het. Hierdie QR-kode is ingesluit in die agenda vir elke vergadering. Planne word digitaal gestempel. Voorheen is die planne as harde kopieë gestempel en deur aansoekers by die EWK-toonbank afgehaal. Kommunikasie was 'n belangrike deel van die oorgang na aanlynbedrywighede. EWK het openbare kennisgewings van die veranderinge in sy prosesse via sy webwerf en sosiale media-platforms en per e-pos aan lyste van belanghebbendes verskaf. Na aanleiding van die verslapping van beperkings ingevolge Aangepaste Vlak 3 is ’n rotasiestelsel vir by die kantoor werk volgens ’n Besigheidskontinuiteitsplan geïmplementeer. EWK het 'n terreininspeksie Covid-19 veiligheidsprotokol vir amptenare en komiteelede ontwikkel wanneer terreininspeksies nodig was.

Die rol van die Vergaderings van Erfenisbeamptes het steeds toegeneem namate dit alle aansoeke verwerk en besluite geneem het of na ander komitees verwys het, afhangende van die nodige kundigheid. Gedurende die verslagjaar is 84% van erfenisbesluite deur Vergaderings van Erfenisbeamptes geneem. Die werk van die komitees soos BELCom en IACom groei steeds weens die groter kompleksiteit van aansoeke wat by EWK ingedien word. Dit het gelei tot 'n groter aantal BELCom- en IACom-vergaderings om komplekse aansoeke te evalueer.

Die formele beskerming van erfenishulpbronne word hieronder in tabelvorm uiteengesit:
Gedurende die verslagjaar het EWK die beskerming van erfenishulpbronne getakel wat verband hou met die ruimtelike en sosiale uitdrukking van veerkragtigheid en onderdrukking wat die Suid-Afrikaanse nedersettingsmorfologie oorheers het. Die volgende terreine is formeel as provinsiale erfenisterreine beskerm:

Naam van terrein	Provinsiale Koerant Kennis-gewing	Verkorte betekenisverklaring	Ligging en GPS-koördinate
Erf 661, "Langa-paskantoor", hoek van King Langalibalele en Lerotholi Rylaan, Langa, Kaapstad	P.K. 57/2021	Swartmense is onderwerp aan wette wat hul vryheid van beweging en woning beperk het. Artikel 10 van die Wet tot Wysiging van die Wette op Naturelle, 54 van 1952 het bepaal dat 'n swart persoon slegs in 'n stad soos Kaapstad kon woon indien hulle kon bewys dat hulle daar gebore is, aaneenlopend daar gebly het vir 'n periode van vyftien jaar of vir 'n periode van tien jaar of langer vir dieselfde werkgewer gewerk het. 'n Pasboek was 'n dokument wat vereis is om wettig te kon rondbeweeg in, uit of binne 'n bepaalde gebied en moes op aanvraag deur 'n gemagtigde persoon getoon word. Versuim om 'n pasboek te toon, is as 'n oortreding beskou. Die pasboek het die status van elke persoon aangedui en moes te alle tye deur swartmense op hul persoon gedra en gereeld hernu word. Langa-paskantoor en Hof is van historiese belang. Die geskiedenis van die terrein is belangrik in die gemeenskap, in die patroon van Suid-Afrika se geskiedenis en het 'n intense en spesiale assosiasie met die lewe of werk van 'n belangrike persoon, groep of organisasie. Die Langa-paskantoor is ook belangrik wat betref die assosiasie en rol wat die kantoor gespeel het in die dompasstelsel in die geskiedenis van Suid-Afrika. Die Langa-paskantoor het dus betekenis in die herdenking van Suid-Afrika se geskiedenis.	33°56'38.9"S 18°31'33.6"O

Naam van terrein	Provinsiale Koerant Kennis-gewing	Verkorte betekenisverklaring	Ligging en GPS-koördinate
Slegs "Gugulethu 7 Gedenkteken", geleë op die hoek van Steve Biko-rylaan (Restantweg NY1) en Mananase Ndlebe-weg (NY 121), Gugulethu, Kaapstad	P.K. 56/2021	'n Groep jeugaktiviste tussen die ouderdom van 16 en 23, lede van beide die Cape Youth Congress (Cayco) en uMkhonto we Sizwe wat later, na hul sluipmoord, bekend gestaan het as die Gugulethu 7 was Mandla Simon Mxinwa, Zanisile Zenith Mjobo, Zola Alfred Swelani, Godfrey Jabulani Miya, Christopher Piet, Themba Mlifi en Zabonke John Konile. Daar was gedurende die middel van die 1980's 'n groei in die aantal mense verbonde aan uMkhonto we Sizwe. In reaksie hierop het die Veiligheidstak met behulp van Vlakplaas, 'n moordspan van die regering, spanne gelei wat beveel is om in te gryp met operasies teen apartheid. Die Gugulethu 7 het 'n aanval vir 3 Maart 1986 beplan, maar hulle is in 'n hinderlaag gelei. Op daardie oggend het 25 swaar gewapende polisiemanne hul instruksies ontvang, waarna hulle na Gugulethu ontplooi is. Na bewering het die Gugulethu 7 handgranate gegooi en die polisie het van alle kante af begin skiet. Getuies sê egter dat sommige van die sewe met hul hande in die lug geskiet is en wou oorgee. Die Gugulethu 7 is belangrik in die gemeenskap, in die patroon van die geskiedenis van Suid-Afrika en het 'n intense en spesiale assosiasie met die lewe en werk van die vermoorde jong mans. Die terrein en konteks van Gugulethu toon betekenis ten opsigte van historiese, sosiale en kulturele waarde wat verband hou met politieke onrus, skietery deur	33°58'02.2"S 18°34'04.6"O

Naam van terrein	Provinsiale Koerant Kennis-gewing	Verkorte betekenisverklaring	Ligging en GPS-koördinate
		die polisie, sterftes, protesoptredes en groot begrafnisse, wat alles 'n historiese tydperk uitbeeld wat belangrik is in die geskiedenis van Suid-Afrika.	
"Freedom Square", geleë te Gedeelte van Erf 100010, Hoek van Bluegum en Kiaat Straat, Bonteheuwel, Kaapstad	P.K. 55/2021	Bonteheuwel het 'n ryk geskiedenis van politieke aktivisme in die sentrum van die onderdrukking wat onder die apartheidstaat plaasgevind het. Freedom Square in Bonteheuwel was ' n ruimte wat in die sentrum van politieke aktivisme gebruik is. Freedom Square is van belang in die eerbiediging van onbaatsugtige leierskap en die bydrae wat die jeug gelewer het in die stryd teen rassediskriminasie en apartheid. Tydens die bevrydingstryd was Freedom Square 'n ruimte vir kerk- en politieke vergaderings. Die Bonteheuwel Burgersentrum, die biblioteek, die trappe en platforms rondom die biblioteek het as vergaderings- en ontmoetingspunte gedien, wat 'n platform vir aktiviste gebied het om die skares toe te spreek. Die betekenis van Freedom Square lê in die kumulatiewe betekenis van die reeks ruimtes. Vergaderings is in die tagtigerjare in die biblioteek gehou, weg van die arendsoë van die apartheidspolisie. Die trap op die plein bied 'n platform waar aktiviste die skare kan toespreek, indien hulle dit nie by die Bonteheuwel Burgersentrum wou doen nie.	33°57'03.8"S 18°33'09.2"O

Naam van terrein	Provinsiale Koerant Kennis-gewing	Verkorte betekenisverklaring	Ligging en GPS-koördinate
		Freedom Square is van groot sosiale en historiese betekenis, aangesien dit bestaan uit plekke en geboue van kulturele betekenis waaraan mondelinge tradisies geheg word wat verband hou met lewende erfenis. Freedom Square beliggaam die gees en nalatenskap van Bonteheuwel se helde en heldinne. Die terrein is belangrik in die gemeenskap, in die patroon van die geskiedenis van Suid-Afrika, en het 'n intense en spesiale assosiasie met die lewe of werk van 'n belangrike persoon, groep of organisasie in die geskiedenis van Suid-Afrika. Freedom Square, sy ruimtes, geboue en herinneringe is vanweë sosiale en kulturele redes van betekenis in die weerstand teen 'n apartheidstaat.	
"Prinses Vlei", Erwe 79294, 79295-RE, 79574-RE, 79575-RE, 79576-RE, 79577-RE, 79578-RE, 79579-RE, 79580, 79581, 79582, 79583-RE, 79584-RE, 79585-RE, 79586, 79587, 79588-RE, 79589, 79590-RE, 79591-RE, 79594, 79595, 80951-RE, 80952-RE, 80955-RE,	P.K. 58/2021	Die erfenisbetekenis van Prinses Vlei is vasgelê in vier hooftemas, naamlik kulturele, geestelike, ontspannings- en omgewingsbetekenis. Prinses Vlei verteenwoordig 'n unieke landskap van mense se identiteit en die gemeenskap beskou hierdie erfenisbron as buitengewoon belangrik en aanloklik. Prinses Vlei is 'n belangrike natuurlike erfenishulpbron met besondere historiese maatskaplike waarde aangesien dit die lewende uitdrukking van die Khoikhoi en San vanaf die verlede tot die hede verteenwoordig. Die geografiese ligging van Prinses Vlei as 'n natuurlike poort na die suide dra aansienlik by tot die estetiese waarde daarvan in die gemeenskap. Die gevoel van verborgenheid aan 'n plek van die vleilandstelsel wat deur Grassy Park tot by	34°02'54.1"S 18°28'57.0"O

Naam van terrein	Provinsiale Koerant Kennis-gewing	Verkorte betekenisverklaring	Ligging en GPS-koördinate
81181, 82166-RE, 82167, 82169-RE, 82170-RE, 82171-RE, 7577, 75771, Retreat, Kaapstad		Strandfontein strek, aktiveer 'n ekologiese basis wat 'n bydrae lewer tot omgewingswaarde as 'n standaardterrein vir die bevordering van biodiversiteit.	
"Blaauwberg-natuurreservaat van Melkbosstrand Straat en die R27 af, bestaande uit die volgende gedeeltes grond CA99-0; CA 144-1; CA 145-1; CA 147-0; CA 431-10; CA 431-11; CA 1141-0; 1-RE Blaauwberg; 268-RE Blaauwberg; 385 Blaauwberg; 645 Blaauwberg en 3295 Melkbosstrand	P.K. 54/2021	Die slag van Blaauwberg was 'n keerpunt in die geskiedenis van die Kaapkolonie en Suid-Afrika in die algemeen. Nie net is die Blaauwberg-natuurreservaat 'n belangrike natuurerfenisgebied nie, maar dit is ook die terrein waar die slagveld en veldhospitaal geleë is wat verband hou met die Slag van Blaauwberg wat in 1806 plaasgevind het. Die terrein bevat die landskap waar die gebeure rondom die Slag van Blaauwberg plaasgevind het, insluitend die ikoniese Blaauwberg-heuwel, die slagveld en die terrein van die veldhospitaal. Die reservaat is die ligging van gebeure uit die Middeleeuse en Laat Steentydperk wat bydra tot die begrip van die stelselmatige besetting van die Suidwes-Kaap deur die inheemse groepe. Die Moslem-gemeenskap van Kaapstad, waaronder verskeie slaafgemaakte mense, het hul eie begraafplaas ontvang (Tana Baru) ter erkenning van hul bydrae in	33°46'20.9"S 18°28'34.5"E

Naam van terrein	Provinsiale Koerant Kennis-gewing	Verkorte betekenisverklaring	Ligging en GPS-koördinate
		die verdediging van die Kaap teen die Britte tydens die Slag van Blaauwberg.	

2.3 Sleutelbeleidsontwikkelings en wetgewende veranderinge

2.3.1 Beleidsontwikkeling

Die volgende beleide is gedurende die boekjaar ontwikkel en deur die Raad gewysig:

Beleid	Beskrywing
Hersiene delegeringsraamwerk vir EWK Raad, komitee en senior bestuur	Die beleid maak voorsiening vir die instruksies en delegerings deur die Raad van Erfenis Wes-Kaap aan sy komitees en aan senior bestuur ingevolge Artikel 26 van die Wet op Nasionale Erfenishulpbronne, 25 van 1999, saamgelees met Regulasie 11 van die Regulasies uitgevaardig ingevolge die Wet op 25 Oktober 2002, (PK: 336) en ingevolge die Wet op Openbare Finansiële Bestuur, Wet 20 van 1999.

2.3.2 Strafregtelike aanklagte

Saaknommer	Naam van saak	Status
76/5/2015	Staat v L Raymond met betrekking tot Hoofweg 191, Paarl ('n Provinsiale Erfenisterrein).	Die saak is deur die Landdroste in die Paarl Hof aangehoor waar EWK getuig het. Die saak is uitgestel tot 9 Julie 2021.

2.3.3 EWK-sake in howe

EWK was gedurende die verslagjaar betrokke by die volgende hofsake:

Saaknommer	Hof	Saak	Status
46055/15	Noord-Gauteng Hoogge-regshof	Midnight Storm Investments 170 (Edms) Bpk v Minister van Kuns en Kultuur en Andere	Die hofsaak het in Augustus 2019 plaasgevind. Die hof het ten gunste van Erfenis Wes-Kaap beslis. Die appellant is verlof tot appèl verleen deur die

Saaknommer	Hof	Saak	Status
			Hoogste Hof van Appèl (Ten tyde van die skryf van hierdie verslag is die datum vir die verhoor van die appèl nog nie vasgestel nie.)
14894/17	Wes-Kaapse Hoogge-regshof	Exclusive Access Trading 570 (Edms Bpk) v Voorsitter, Onafhanklike Tribunaal, Minister van Kultuursake en Sport en Erfenis Wes-Kaap	Nog in die pleitstadium (ten tyde van die skryf van hierdie verslag).

2.4 Vordering ten opsigte van bereiking van Institusionele Impak en Uitkomste

EWK het sy strategiese plan en prestasie belyn met die Provinsiale Visiegeïnspireerde prioriteite binne die konteks van sy wetlike mandaat om erfenishulpbronne te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder volgens die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999). Die strategiese doel was om 'erfenishulpbronne wat 'n gevoel van sosiale inklusiwiteit opbou en bydra tot ekonomiese groei' te bewaar en te bevorder. Die uitkomsaanwysers verwys na 'n geïntegreerde bestuur van erfenishulpbronne, met die eerste uitkomsaanwyser wat die beskerming van erfenishulpbronne behandel en die tweede uitkomsaanwyser behandel die bestuur van erfenishulpbronne deur die bevordering daarvan. Die afgelope jaar is redelike vordering gemaak ten spyte van die impak van die Covid-19-pandemie, wat aan die begin van die boekjaar die sigbaarheid van die operasionele aspekte effens beperk het. EWK het gedurende die tweede helfte van die jaar sy bedrywighede aanlyn voortgesit, insluitend die verwerking van aansoeke en vergaderings met plaaslike owerhede om sake soos bevoegdheid en delegering, die uitvoer van terreininspeksies en Provinsiale Erfenisterrein-onthullings te bespreek. Hierdie aktiwiteite het direk bygedra tot die bereiking van EWK se uitkomsdoelwitte.

3 PRESTASIE-INLIGTING VAN DIE INSTITUSIONELE PROGRAM: ERFENIS WES-KAAP

3.1. Program/aktiwiteit/doelwit

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

Sleutelprestasieaanwysers, beplande teikens en werklike prestasies

Program/Subprogram: Erfenis Wes-Kaap									
Uitkoms	**Uitset**	**Uitset-aanwyser**	**Geouditeerde werklike prestasie 2018/20219**	**Geouditeerde werklike prestasie 2019/2020**	**Beplande jaarlikse teiken 2020/2021**	***Werklike prestasie 2020/2021 K1 & K2**	**Afwyking van beplande teiken teenoor werklike prestasie 2020/2021**	**Redes vir afwykings**	**Redes vir hersiening van die Uitsette/Uitsetaanwysers /Jaarlikse teikens**
Geïntegreer de bestuur van erfenishulp-bronne in die Wes-Kaap	Terreininspe ksies uitgevoer deur EWK	Aantal terreininspeksi es wat op provinsiale erfenisterreine uitgevoer word	-	10	8	0	-8	Die beplande teiken kon as gevolg van die staat van inperking beperkings wat met die uitbreek van die Covid-19-pandemie gepaard gegaan het nie geïmplementeer word nie.	Weens die beperkings van die inperkingsperiode wat met die uitbreek van die Covid-19-pandemie gepaard gegaan het, moes die teiken hersien word.
Geïntegreer de bestuur van erfenishulp-bronne in die Wes-Kaap.	Die erkenning dat die perseel as 'n provinsiale erfenisgebie d verklaar is deur 'n gedenkpla at te onthul	Aantal provinsiale erfenisterreine onthul	-	4	3	0	-3	Die beplande teiken kon as gevolg van die staat van inperking beperkings wat met die uitbreek van die Covid-19-pandemie gepaard gegaan het nie geïmplementeer word nie.	Weens die beperkings van die inperkingsperiode wat met die uitbreek van die Covid-19-pandemie gepaard gegaan het, moes die teiken hersien word.

Program/Subprogram: Erfenis Wes-Kaap									
Uitkoms	**Uitset**	**Uitset-aanwyser**	**Geouditeerde werklike prestasie 2018/20219**	**Geouditeerde werklike prestasie 2019/2020**	**Beplande jaarlikse teiken 2020/2021**	***Werklike prestasie 2020/2021 K1 & K2**	**Afwyking van beplande teiken teenoor werklike prestasie 2020/2021**	**Redes vir afwykings**	**Redes vir hersiening van die Uitsette/Uitsetaanwysers /Jaarlikse teikens**
Geïntegreerde bestuur van erfenishulp-bronne in die Wes-Kaap.	Werkswinkels of vergaderings wat aangebied word om bewustheid te skep oor die belangrikheid van die bewaring van erfenishulpbronne en bestuursimplikasies van sulke hulpbronne	Aantal programme wat aangebied word om bestuur van erfenishulpbronne te bevorder	-	7	4	0	-4	Die beplande teiken kon as gevolg van die staat van inperking beperkings wat met die uitbreek van die Covid-19-pandemie gepaard gegaan het nie geïmplementeer word nie.	Weens die beperkings van die inperkingsperiode wat met die uitbreek van die Covid-19-pandemie gepaard gegaan het, moes die teiken hersien word.

Program/Subprogram:								
Uitkoms	**Uitset**	**Uitsetaanwyser**	**Geouditeerde werklike prestasie 2018/2019**	**Geouditeerde werklike prestasie 2019/2020**	**Beplande jaarlikse teiken 2020/2021**	**** Werklike prestasie 2020/2021**	**Afwyking van beplande teiken teenoor werklike prestasie 2020/2021**	**Redes vir afwykings**
Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap	Beleide; regulasies; riglyne of protokolle ontwikkel en goedgekeur	antal beleide, regulasies, riglyne of protokolle wat deur die Raad of die Hoof Uitvoerende Beampte goedgekeur is	-	1	1	1	-	-
Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap	Verklaring en identifikasie van provinsiale erfenisterreine	Aantal provinsiale erfenisterreine formeel beskerm	-	3	4	5	+1	As gevolg van die groter as verwagte aantal aansoeke wat deur EWK ontvang is, is 'n bykomende Provinsiale Erfenisterrein formeel beskerm.
Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap	Terreininspeksies uitgevoer deur EWK	Aantal terreininspeksies wat op provinsiale erfenisterreine uitgevoer is	-	10	2	2	-	
Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap	Geskeduleerde vergaderings van die Raad van EWK en komitees om die WNEH te implementeer	Aantal raads- en komiteevergaderings gehou om besluite te neem ingevolge die WNEH	-	110	100	134	+34	Bykomende vergaderings is gehou vanweë die groot hoeveelheid aansoeke en komplekse erfenisbesluite wat geneem moes word.
Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap	Die erkenning dat die terrein as 'n provinsiale erfenisterrein verklaar is deur 'n gedenkplaat te onthul	Aantal provinsiale erfenisterreine onthul	-	4	2	2	-	
Geïntegreerde bestuur van erfenishulpbronne	Werkswinkels of vergaderings wat aangebied word om	Aantal programme aangebied om bestuur van	-	7	1	1	-	

Program/Subprogram:								
Uitkoms	**Uitset**	**Uitsetaanwyser**	**Geouditeerde werklike prestasie 2018/2019**	**Geouditeerde werklike prestasie 2019/2020**	**Beplande jaarlikse teiken 2020/2021**	**** Werklike prestasie 2020/2021**	**Afwyking van beplande teiken teenoor werklike prestasie 2020/2021**	**Redes vir afwykings**
in die Wes-Kaap	bewustheid te skep oor die belangrikheid van die bewaring van erfenishulpbronne en bestuursimplikasies van sulke hulpbronne	erfenishulpbronne te bevorder						

Strategie om areas van onderprestasie die hoof te bied

Die entiteit het gedurende die boekjaar veranderings aan sy Jaarlikse Prestasieplan ingedien as gevolg van sekere teikens wat nie ten volle bereik kon word nie weens die staat van inperking as gevolg van die Covid-19-pandemie. Alle gewysigde teikens is in die tweede helfte van die jaar bereik.

Verslagdoening oor die institusionele respons op die Covid-19-pandemie

As gevolg van die wêreldwye pandemie en die impak wat Covid-19 veral op Erfenis Wes-Kaap gehad het, het die entiteit sy prosesse belyn om sy visie en missie te bereik en voort te gaan met die implementering van die WNEH. Hieronder is 'n paar van die intervensies wat geïmplementeer is in respons op die Covid-19-pandemie:

1. Al die vergaderings van die Raad en die komitees is aanlyn gehou (via MS Teams).
2. Gemengde vergaderings is onder sekere omstandighede gehou.
3. Aansoeke is direk per e-pos na die HUB se e-posbus ontvang en nie meer by ons kantore afgelewer nie.
4. Rekords van besluite is digitaal afgeteken en planne digitaal gestempel. Dit is per e-pos aan aansoekers gestuur, in vergelyking met die verlede waar hierdie prosesse op papier was en via die EWK-toonbank gedoen is.
5. Belangstellendes en geaffekteerde partye word by 'n WhatsApp -groep gevoeg en op hoogte gehou van die vordering van agendapunte tydens komiteevergaderings.
6. QR-kodes is in werking gestel om toegang tot die WhatsApp-groep makliker te maak om komiteevergaderings te vind en daarby aan te sluit.

Tabel: Vordering ten opsigte van institusionele respons op die Covid-19-pandemie

Program/ Subprogram	Intervensie	Geografiese ligging (provinsie/ distrik/ plaaslike munisipaliteit) (waar moontlik)	Aantal begunstigdes (waar moontlik)	Ontleding van begunstigdes (waar moontlik)	Totale begrotingstoewysing per intervensie (R'000)	Begroting bestee per intervensie	Bydrae tot die uitsette in die JPP (waar van toepassing)	Onmiddellike uitkomste
N.v.t.								

4. INKOMSTEVERKRYGING

	2020/21			2019/20		
Bron van inkomste	**Skatting**	**Werklike bedrag verkry**	**(Oor-)/ onderverkryging**	**Skatting**	**Werklike bedrag verkry**	**(Oor-)/ onderverkryging**
	R`000	**R`000**	**R`000**	**R`000**	**R`000**	**R`000**
Ander bedryfsinkomste	773	1206	(433)*	1189	1434	(245)
Oordragbetaling	1002	550	452	1844	1844	-
Rente-inkomste	215	220	5	528	528	-
Totaal	**1990**	**1976**	**14**	**3561**	**3806**	**(245)**

*Die oorinsameling hou hoofsaaklik verband met AERP 23: Dienste in natura-aanpassing wat gemaak is vir salarisse van R485 000 wat verband hou met die finansiële bestuurspersoneel van die Openbare Entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van EWK, aantekening 14.

Erfenis Wes-Kaap ontvang 'n jaarlikse oordragbetaling van die Departement om die werk van die entiteit te ondersteun. As gevolg van fiskale beperkings is die oordragbetaling verminder vanaf die vorige boekjaar (2019/20), en die oorspronklike begrote bedrag vir die oordrag in 2020/21 van R1 002 000 is verminder tot R550 000. Die herprioritisering van die begroting was 'n gevolg van die impak van Covid-19 en die onmiddellike behoeftes in die gesondheidsorgsektor. Bykomende huidige inkomste vir die entiteit is die gelde wat gehef word vir die verwerking van permitaansoeke. Daar was 'n geringe afname in die aantal permitaansoeke wat die entiteit in 2020/21 ontvang het, wat in totaal 2 069 permitaansoeke was, vergeleke met die vorige jaar 2019/20, wat altesaam 2 260 permitaansoeke beloop het. Die afname in aansoeke het gelei tot 'n afname in die inkomste wat EWK ontvang het, wat altesaam R721 000 beloop het.

Koppeling van prestasie aan begrotings

Alhoewel die inkomstestroom van die entiteit verminder is ten opsigte van die oordragbetaling en 'n kleiner inkomste uit permitaansoekgeld en rente, moet dit gesien word binne die konteks van die impak van Covid-19 op dienslewering en die interne bedryfsomgewing. Veranderings gedurende die boekjaar is voorgelê in die Jaarlikse Prestasieplan vir die 2019/2020-boekjaar van die entiteit en die aangepaste teikens is bereik. By een teiken wat nie gewysig is met betrekking tot die aantal vergaderings van die Raad en komitees nie, het daar 'n oorprestasie plaasgevind – die jaarlikse teiken was 100, maar die finale prestasie is aangeteken as 134 (oorprestasie van 34 vergaderings). Dit is grootliks te wyte aan die komplekse aard van aansoeke en die komitees wat addisionele vergaderings bo en behalwe die geskeduleerde vergaderings moes hou om 'n agterstand van aansoeke te vermy, aangesien alle vergaderings aanlyn via MS-Teams plaasgevind het.

4.1. Kapitaalbelegging

Nie van toepassing

DEEL C: BESTUUR

1. INLEIDING

Korporatiewe bestuurstoesig behels prosesse en stelsels waardeur openbare entiteite gerig, beheer en verantwoordelik gehou word. Benewens wetgewende vereistes wat gebaseer is op die instaatstellende wetgewing van 'n openbare entiteit, en die Maatskappywet, word korporatiewe bestuur met betrekking tot openbare entiteite toegepas volgens die voorskrifte van die Wet op Openbare Finansiële Bestuur (WOFB) en dit word geïmplementeer in ooreenstemming met die beginsels vervat in die King's Verslag oor korporatiewe bestuur.

Die Parlement, die Uitvoerende en die Rekenpligtige Gesag van die openbare entiteit is verantwoordelik vir korporatiewe bestuurstoesig.

2. PORTEFEULJEKOMITEES

Die komitees van die Provinsiale Parlement wat bestuurstoesig oor Erfenis Wes-Kaap het, is die Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport en die Staande Komitee oor Openbare Rekeninge (Skoor).

Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport en Openbare Rekeninge	
Datum van vergadering	**Saak onder oorweging**
12 Junie 2020	Inligtingsessie deur die Departement van Kultuursake en Sport en die entiteite oor sy 1ste, 2de en 3de Kwartaallikse Prestasieverslae vir 2019/20.
27 Julie 2020	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Bylae tot die Wes-Kaapse Aanpassingsbegrotingswetsontwerp (Covid-19) [Wetsontwerp 4 van 2020]
27 November 2020	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Bylae tot die Tweede Wes-Kaapse Aanpassingsbegrotingswetsontwerp, 2020
4 Desember 2020	Bespreking oor die 2019/20 Jaarverslag van Erfenis Wes-Kaap.
29 Januarie 2021	Bespreking oor die 2019/20 Jaarverslag van Erfenis Wes-Kaap.
17 Maart 2021	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Bylae tot die Derde Wes-Kaapse Aanpassingsbegrotingswetsontwerp (2020/21-boekjaar), 2021 en die beraadslaging oor Begrotingspos 13 in die Bylae tot die Wes-Kaapse Begrotingswetsontwerp, 2021

3. UITVOERENDE GESAG

Die Uitvoerende Gesag het toesighoudende verantwoordelikheid uitgeoefen deur finansiële en niefinansiële inligting vir die oorsigjaar te monitor. Die volgende verslae is vir moniteringsdoeleindes voorgelê:

Kwartaallikse Prestasieverslag	31 Julie 2020; 31 Oktober 2020; 31 Januarie 2021; 30 April 2021
Tussentydse Moniteringsverslag	31 Julie 2020; 31 Oktober 2020; 31 Januarie 2021; 30 April 2021

4. DIE REKENPLIGTIGE GESAG/RAAD

4.1 Inleiding

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

4.2 Die rol van die Raad is soos volg

Die Raad is die Rekenpligtige Gesag en gesag vir besluitneming oor aangeleenthede met betrekking tot beleid en alle gebiede van besluitneming kragtens die WNEH wat nie aan sy komitees, personeel of munisipaliteite gedelegeer is nie.

Die entiteit het gedurende die oorsigjaar twee rade gehad waarvan die termyne oorvleuel het. Die termyn van die eerste raad het op 31 Oktober 2019 geëindig. Die termyn van die huidige raad het op 1 November 2019 begin.

4.3 Handves van die Raad

Erfenis Wes-Kaap het nie 'n formele handves nie, maar dit word gerig deur die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) en goedgekeurde Gedragskode en Reëls vir Raad- en Komiteevergaderings.

Samestelling van die Raad

Naam	Benoeming t.o.v. die Openbare Entiteit se Raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirek-teurskappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Aantal vergade-rings bygewoon
Me Emmylou Bailey	Lid	1 November 2019	N.v.t.	MA Argeologie en Erfenisbestuur	Kultuurlandskap pe; argeologie	Vuurherderfenis	APM Appèlle (plaasvervanger lid)	21
Mnr Stefan de Kock	Lid	1 November 2019	N.v.t.	Hons: Stads- en Streeksbeplanning; Nagraadse Diploma: OIS-bestuur	Erfenishulpbronbestuur; Impakassesserin g; ruimtelike beplanningsprosses; grondgebruikbestuur	N.v.t.	IGIC	3
Mnr Stuart Hermansen	Lid	1 November 2019	N.v.t.	B.A.S en Baccalaureus in Argitektuur	Erfenishulpbronne; erfenisargitektuur	HB Architects (Edms.) Bpk.	BELCom Appèlle	17
Mnr Jason Knight	Lid	1 November 2019	N.v.t.	Meestersgraad in Stads- en Streeksbeplanning	Stads- en Streeksbeplanning; Erfenishulpbronbestuur	Greenrock Group (Edms.) Bpk.	IACom IGIC	16

Naam	Benoeming t.o.v. die Openbare Entiteit se Raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirek-teurskappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Aantal vergade-rings bygewoon
Mnr Ron Martin	Lid	1 November 2019	N.v.t.	Sertifikaat in Mondelinge Geskiedenis Metodologie (Honneursvlak); Nagraadse Diploma in Museum en Erfenisstudies (Honneursvlak)	Erfenishulpbron bestuur; Herinnering; inheemse praktyke; verborge geskiedenisse	SA First Peoples' Museum Foundation (Edms.) Bpk.; SA Sendinggestig Trust.	IGIC	9
Adv Mandla Mdludlu	Voorsitter	1 November 2019	N.v.t.	Bluris, LLB, Sertifikaat in Arbeidsreg	Reg en Eiendomsreg	Ouditkomite e (Overstrand Munisipalitei t); Weskus TVET; NHBRC; HPCSA	Appèlle	15
Mnr Bongani Mgijima	Lid	1 November 2019	N.v.t.	BA, BPA Hons, Nagraadse Diploma Museum en Erfenis, MPA en MPhil	Museum- en Erfenisstudies; erfenisbestuur en bestuurstoesig; beleidsontwikkeling	Amazwi SuidAfrikaanse Museum van Letterkunde; Yakhanani Tourism Solutions; Suid-Afrikaanse Erfenishulpbron-gesag; Wes-Kaapse Provinsiale	N.v.t.	5

Naam	Benoeming t.o.v. die Openbare Entiteit se Raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirek-teurskappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Aantal vergade-rings bygewoon
						Geografiese Namekomite e		
Me Cecilene Muller	Lid	1 November 2019	N.v.t.	MA Argeologie (Archeometrie), Bcocsc (Hons) Bestuur en Sosiale Beleid, BA (Hons) Argeologie en Bsosc-Sosiologie	Argeologie, Erfenishulpbron bestuur, Gradering en verklaring	Cognitive Morph Edms. Bpk.	APM IACom	32
Me Vuyiseka Myakala	Lid	1 November 2019	N.v.t.	Hoër Sertifikaat Berading en Kommunikasie	Museums en erfenisbestuur	N.v.t.	IGIC	7
Mnr Graham Jacobs	Lid	1 November 2020	N.v.t.	B Arch MA Bewaringstudies (Beboude omgewing)	Argitektuur; dokumentasie van erfenis en databasis; Ontwikkelingsrig lyne	Countryscape Design CC.	BELCom	25
Me Katherine Dumbrell	Lid	1 November 2016	N.v.t.	BA in Argitektuur; Nagraadse Diploma in Afrikastudies; BA (hons) in Afrikastudies	Argitektuur; dokumentasie van erfenis en databasis	Kathy Dumbrell Argitek Historikus Estetiese Komitee van Swellendam Plaaslike Munisipaliteit	Appèlle	18

Lys van komiteelede 2019- 2022

Komitee	Aantal vergaderings gehou	Aantal lede	Name van lede
BELCOM	22	6	Mnr Graham Jacobs (Voorsitter) Mnr Dennis Belter Mnr Guillaume Narainne (19 Nov 2020 bedank) Me Mishkah Collier Mnr Shawn Johnston Prof Walter Peters Mnr Stuart Hermansen (18 Januarie 2021 bedank) Me Helene van der Merwe (aangestel op 9 Februarie 2021)
APM	11	7	Dr Lita Webley (Voorsitter) Me Cecilene Muller Dr Jayson David John Orton Mnr John Gribble Me Emmylou Bailey Dr Wendy Black (aangestel op 6 Mei 2020) Dr Ragna Redelstorff (aangestel op 6 Mei 2020)
Appèlle	14	5	Adv Mandla Mdludlu (1 Januarie 2021 bedank) Dr Nicholas Baumann Prof Andrew van Graan Dr Antonia Malan Me Katherine Dumbrell (aangestel as Voorsitter op 18 Januarie 2021) Mnr Stuart Hermansen (aangestel op 18 Januarie 2021) Me Emmylou Bailey (aangestel as plaasvervanger lid op 9 Februarie 2021)
IGIC	3	5	Mnr Ron Martin (Voorsitter) Me Jenna Lavin (16 Oktober 2020 bedank) Me Vuyiseka Myakala Me Maureen Wolters Dr Bongani Ndhlovu Mnr Stefan de Kock (8 Desember 2020 bedank) Mnr Jason Knight (aangestel op 9 Februarie 2021)
IACOM	15	9	Mnr Jason Knight (as Voorsitter bedank op 31 Augustus 2020) Mnr Siphiwo Mavumengwana Me Cecilene Muller Mnr Dave Saunders

Komitee	Aantal vergaderings gehou	Aantal lede	Name van lede
			Mnr Mokena Makeka (9 September 2020 bedank) Mnr Mike Scurr Mnr Rashiq Fataar Mnr David Gibbs (aangestel as Voorsitter op 28 September 2020) Me Sarah Winter (aangestel op 28 September 2020) Mnr Gaarith Williams (aangestel op 28 September 2020)

VERGOEDING VAN RAADS- EN KOMITEELEDE

Die diensvoordelepakkette vir ampsdraers van sekere statutêre en ander organisasies word deur die Minister van Finansies bepaal en in 'n omsendbrief van die Provinsiale Tesourie beskryf. Die voorsitter se tarief is R472 per uur en die tarief vir lede is R327 per uur.

Van	Naam	Vergoeding R`000	Ander toelae (R&V) R`000	Totaal R`000
Bailey	Emmylou	36	1	37
Baumann	Nicholas	22	1	23
Belter	Dennis	46	5	51
Buttgens	Peter	38	0	38
Carelseu	Rashaad	43	0	43
Collier	Mishkah	43	0	43
De Kock	Stefan	6	0	6
Dumbrell	Katherine	30	1	31
Fataar	Mogammad Rashiq	32	1	33
Gribble	John	24	0	24
Gibbs	David	42	0	42
Hermansen	Stuart	29	0	29
Jacobs	Graham	74	2	76
Johnston	Shawn	51	0	51
Knight	Jason	36	0	36
Lavin	Jenna	3	0	3
Makeka	Mokoena	4	0	4
Malan	Antonia	21	0	21
Martin	Ron	20	1	21
Mavumengwana	Siphiwo Innocent	29	0	29
Mdludlu	Mandla	26	0	26
Mgijima	Bongani	10	0	10
Milandri	Laura	39	0	39
Muller	Cecilene	72	0	72
Myakala	Vuyiseka	12	0	12
Narainne	Guilaume	19	0	19
Orton	Jayson David John	18	0	18
Peters	Walter	57	1	58
Redelstorff	Ragna	2	0	2
Saunder	Dave	40	3	43
Scurr	Mike	47	2	49
Smith	Raymond	30	0	30
Van der Merwe	Helene	7	0	7
Webley	Lita	29	1	30
Williams	Gaarith	20	0	20
Winter	Sarah	21	1	22
Wolters	Maureen	8	5	13
TOTAAL		**1107**	**25**	**1132**

5. RISIKOBESTUUR

Erfenis Wes-Kaap neem aan die Ondernemingsrisikobestuur- en Etiekkomitee (ORBEK) van die Departement van Kultuursake en Sport deel ten einde die Rekenpligtige Gesag by te staan met die uitvoering van sy verantwoordelikhede ten opsigte van risikobestuur.

VERANTWOORDELIKHEID VAN DIE ONDERNEMINGSRISIKOBESTUUR- EN ETIEKKOMITEE

Die Ondernemingsrisikobestuur- en Etiekkomitee (ORBEK) het al sy verantwoordelikhede ten opsigte van Artikel 51(1)(a)(i) van die Wet op Openbare Finansiële Bestuur, Tesourieregulasie 3.2.1 en Openbare Diens Regulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3 nagekom. Voorts het ORBEK die toepaslike formele verwysingsraamwerk (wat deur die voorsitter van ORBEK op 29 Maart 2019 goedgekeur is) en al sy verantwoordelikhede soos daarin vervat, nagekom.

ORBEK-LEDE

Die ORBEK bestaan uit die Rekenpligtige Beampte en geselekteerde lede van die Departement van Kultuursake en Sport se bestuurspan. Die voorsitter is die Rekenpligtige Beampte van die Departement van Kultuursake en Sport. Die Hoof-Uitvoerende Beampte van Erfenis Wes-Kaap verteenwoordig die entiteit op die ORBEK van die Departement. Volgens sy Verwysingsraamwerk het die ORBEK vier keer (kwartaalliks) gedurende die oorsigjaar vergader. Die meeste vergaderings is deur al die lede of sy/haar verteenwoordiger bygewoon.

Die volgende tabel verskaf tersaaklike inligting oor ORBEK-lede:

LID	POSISIE	AANTAL VERGADERINGS BYGEWOON	DATUM AANGESTEL
Mnr B Walters	Rekenpligtige Beampte (ORBEK-voorsitter)	3	31/03/2017
Me B Rutgers	Direkteur: Finansiële Bestuur – (HFB)	3	31/03/2017
Me C Sani	Direkteur: Biblioteekdiens	4	31/03/2017
Mnr D Esau	Adjunkdirekteur: Interne Beheer (Risikobestuurder)	4	31/03/2017
Mnr D Flandorp	Adjunkdirekteur: Korporatiewe Verhoudinge Eenheid (Etiekbeampte)	1	31/03/2017

LID	POSISIE	AANTAL VERGADERINGS BYGEWOON	DATUM AANGESTEL
Mnr G Mohamed (DKES verlaat op 31 Augustus 2020)	Direkteur: Ondernemingsinhoudbestuur	3	31/03/2017
Mnr G Redman	HD: Kultuursake	4	31/03/2017
Me J Boulle	HD: Naskoolse Programkantoor	3	31/03/2017
Me J Moleleki	Direkteur: Kuns, Kultuur en Taal	4	31/03/2017
Dr L Bouah	HD: Sport en Ontspanning	4	31/03/2019
Dr M Dlamuka (DKES verlaat op 30 November 2020)	Direkteur: Museums, Erfenis en Geografiese Naamdienste; en Hoof- Uitvoerende Beampte: Erfenis Wes-Kaap	4	31/03/2017
Me N Dingayo	Direkteur: Provinsiale Argiefdiens	4	12/03/2019
Mnr S Julie	Direkteur: Strategiese en Operasionele Bestuursondersteuning	4	31/03/2017
Mnr T Tutu	Direkteur: Sportbevordering	4	31/03/2017
Mnr P Hendricks	Direkteur: Sportontwikkeling	4	31/03/2017

Die volgende is 'n aanduiding van ander amptenare wat die ORBEK-vergaderings gedurende die oorsigjaar bygewoon het:

ANDER BYWONERS	POSISIE	AANTAL VERGADERINGS BYGEWOON
Me A Haq	Direkteur: Ondernemingsrisikobestuur (DvdP)	3
Mnr D Micketts	Hoof- Risiko-adviseur: Ondernemingsrisikobestuur (DvdP)	4
Me N Mabude	Risiko-adviseur: Ondernemingsrisikobestuur (DvdP)	4
Me M Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste (DvdP)	4

ORBEK SLEUTELAKTIWITEITE

Die ORBEK het tydens die oorsigjaar die volgende sleutelaktiwiteite verrig ter uitvoering van sy rol:

- Die Departement se Strategie en Implementeringsplan vir Risikobestuur hersien vir aanbeveling deur die Ouditkomitee en goedkeuring deur die Rekenpligtige Beampte;
- Risiko's in vasgestelde gegroepeerde kategorieë van aptytvlakke gemonitor en hersien, toepaslike risiko-aptyt en toleransies hersien en toegepas volgens die Provinsiale Ondernemingsrisikobestuursbeleid en -Strategie (PERMPS) soos deur Provinsiale Topbestuur goedgekeur; Enige wesenlike veranderinge aan die risikoprofiel van die Departement aan die Rekenpligtige Beampte van die Departement gerapporteer.
- Die Departement se burger-gesentreerde strategiese risiko's bevestig. Dit is 'n aanduiding van die Departement se pogings om die bydraende faktore en impakte wat direk op die burger betrekking het, te takel;
- Risiko-inligting en tendensverslae ontvang;
- Opkomende risiko's geïdentifiseer;
- Die implementering van die Bedrog en Korrupsie Voorkoming Implementeringsplan gemonitor;
- Die omvang en doeltreffendheid van integrasie van risikobestuur binne die Departement geëvalueer;
- Die implementering van die Departementele Beleid, Strategie en Implementeringsplan vir Risikobestuur geëvalueer;
- Die doeltreffendheid en versagtingstrategieë om die wesenlike, etiese en ekonomiese misdaad risiko's te takel, geëvalueer;
- Toesig gehou oor etiekbestuur in die Departement.

SLEUTELRISIKO'S WAT GEDURENDE DIE JAAR OORWEEG EN GETAKEL IS

Die volgende sleutel- strategiese risiko's vir die Entiteit is gedurende die jaar oorweeg en getakel:

- Verlies van erfenishulpbronne deur ongemagtigde verandering/vernietiging of vandalisme; en
- Die Raad/Komitees neem besluite wat onwettig is.

Daar is oor die tersaaklike risiko's gedurende die jaar beraadslaag en gedebatteer en die risiko's is by die kwartaallikse ORBEK-vergaderings voorgelê. Risikobestuurders moes terugvoering verskaf oor vordering met die implementering van aksieplanne om die kans dat risiko's materialiseer te verminder en/of die impak indien hulle sou materialiseer te beperk. ORBEK het ook risiko's terug verwys wat meer breedvoerig ontleed moet word en bykomende versagtingsmaatreëls of aksies om risiko's te bestuur, aanbeveel.

Die Sosiale Kluster Ouditkomitee het onafhanklike toesig oor die entiteit se stelsel van risikobestuur verskaf. Die Ouditkomitee het Kwartaallikse Ondernemingsrisikobestuur vorderingsverslae en risikoregisters ontvang om hul onafhanklike toesigfunksie te vervul.

SLEUTEL- OPKOMENDE RISIKO'S VIR DIE VOLGENDE BOEKJAAR

Die Entiteit is deeglik bewus van die ekonomiese realiteite en die krimpende begroting teenoor maatskaplike behoeftes. Hierdie potensiële risiko's word met arendsoë dopgehou en word gemonitor, bespreek en bestuur.

SLOTSOM

Aansienlike vordering is gemaak wat betref die bestuur van risiko's gedurende die 2020/21-boekjaar. Goeie vordering is gemaak met die vaslegging van risikobestuurspraktyke en die verhoging van die vlak van risikovolwassenheid binne EWK, wat tot gunstige openbare entiteit prestasie bygedra het. Die verbetering kan toegeskryf word aan risiko-bewustheid en opleidingsprogramme wat tydens die COVID-19-pandemie aan amptenare in die Departement verskaf is via die MS Teams-medium. Die Departement het daarin geslaag om konsekwent te bly ten opsigte van die toepassing van risikobestuursprosesse tydens die uitdagende COVID-19-pandemie.

Die verhoogde vlak van risikovolwassenheid binne die openbare entiteit het gelei tot verbeterde reaksiestrategieë om die geïdentifiseerde risiko's te takel.

6. INTERNE BEHEEREENHEID

Dit is die Rekenpligtige Gesag se verantwoordelikheid om interne beheermaatreëls voortdurend te assesseer en te evalueer om te verseker dat die beheermaatreëls wat bestaan, effektief, doeltreffend en deursigtig is en dat dit verbeter word indien nodig. Om dit te bereik, word kwartaallikse finansiële bestuur verbeteringsplan en sleutelbeheervergaderings met die Ouditeur-Generaal, programbestuurders van die Departement/Openbare Entiteit en die Minister gehou. Dit is 'n deurlopende proses om te verseker dat EWK hul skoon oudituitkomste behou.
Die Openbare Entiteit het 'n interne beheerstrategie en -plan ontwerp (risiko daarvolgens aangepas volgens die COVID-19-pandemie) wat 'n hoëvlakplan vir die implementering van interne beheer binne sy kernfunksies uiteensit.

7. INTERNE OUDIT EN OUDITKOMITEES

Interne oudit bied aan die bestuur onafhanklike, objektiewe gerusstellings- en konsultasiedienste wat ontwerp is om waarde toe te voeg en om voortdurend die werksaamhede van die departement te verbeter. Dit moet die Departement help om sy doelwitte te bereik deur 'n sistematiese, gedissiplineerde benadering te volg om die doeltreffendheid van bestuur, risikobestuur en beheerprosesse te evalueer en te verbeter. Die volgende sleutelaktiwiteite word in hierdie verband uitgevoer:

- Die toepaslike aanbevelings word geëvalueer en gebruik om bestuursprosesse te verbeter om sodoende die doelstellings van die Departement te bereik;
- Die toereikendheid en effektiwiteit van die prosesse word geëvalueer om by te dra tot die verbetering van die risikobestuursproses;
- Die Rekenpligtige Beampte word gehelp om doeltreffende en effektiewe beheermaatreëls te handhaaf deur die beheermeganismes te evalueer om die effektiwiteit en doeltreffendheid daarvan te bepaal, en deur aanbevelings vir verbetering te formuleer.

Interne Ouditwerk wat gedurende die oorsigjaar vir die Departement voltooi is, het vyf versekeringsvergaderings ingesluit. Besonderhede van hierdie vergaderings is in die Ouditkomiteeverslag ingesluit.
Die Ouditkomitee is gestig as 'n toesighoudende liggaam en verskaf onafhanklike toesig oor bestuur, risikobestuur en beheerprosesse in die Departement, insluitend toesig en hersiening van die volgende:

- Interne Oudit funksie;
- Eksterne ouditfunksie (Ouditeur-generaal van Suid -Afrika - OGSA);
- Departementele Rekeningkunde en verslagdoening;
- Departementele Rekeningkundige Beleid;
- OGSA-bestuurs- en ouditverslag;
- Departementele tussentydse monitering;
- Departementele risikobestuur;
- Interne beheer;
- Voorafbepaalde doelwitte;
- Etiek en forensiese ondersoeke.

Die onderstaande tabel verskaf tersaaklike inligting oor die Ouditkomiteelede:

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum bedank	Aantal vergaderings bygewoon
Mnr Ameen Amod (Voorsitter)	MBA; CIA; CGAP; CRMA; B Com Rekeningkunde	Ekstern	N.v.t.	1 Januarie 2019 (2de termyn)	N.v.t.	7
Mnr Ebrahim Abrahams	B Com Rekeningkunde Honneurs	Ekstern	N.v.t.	1 Januarie 2019 (1ste termyn)	N.v.t.	7
Mnr Pieter Strauss	B Acc; B Com Honneurs; CA (SA)	Ekstern	N.v.t.	1 Januarie 2019 (1ste termyn)	N.v.t.	7
Me Annelise Cilliers	B Compt Honneurs CA (SA)	Ekstern	N.v.t.	1 Januarie 2019 (1ste termyn)	N.v.t.	7

8. NAKOMING VAN WETTE EN REGULASIES

Die entiteit beskik oor stelsels, beleide en prosesse om die nakoming van wette en regulasies te verseker. As bedrog, diefstal of korrupsie na ondersoek bevestig word, word die werknemer wat aan sodanige dade deelgeneem het, aan 'n tugverhoor onderwerp. Die WKR-verteenwoordiger wat die dissiplinêre verrigtinge begin, moet die ontslag van die betrokke werknemer aanbeveel. Waar *prima facie* getuienis van kriminele gedrag opgespoor word, word 'n kriminele saak by die Suid-Afrikaanse Polisiediens aangemeld.

9. BEDROG EN KORRUPSIE

Bedrog en korrupsie vorm 'n beduidende moontlike risiko vir die Departement se bates en kan 'n negatiewe uitwerking hê op die doeltreffendheid van dienslewering en die reputasie van die Departement.

Die WKR het 'n strategie teen bedrog en korrupsie aanvaar wat die provinsie se nul-verdraagsaamheid teenoor bedrog, diefstal en korrupsie bevestig. In ooreenstemming met hierdie strategie is die Departement verbind tot nul-verdraagsaamheid ten opsigte van korrupte, bedrieglike of ander kriminele

aktiwiteite, hetsy intern as ekstern, en streef en vervolg dit kragtig met alle beskikbare regsmiddele, alle partye wat sulke praktyke beoefen of probeer om dit te doen.

Die Departement beskik oor 'n goedgekeurde plan vir voorkoming van bedrog en korrupsie en 'n gepaardgaande implementeringsplan wat uitvoering gee aan die voorkomingsplan.

Daar is verskillende kanale om bewerings van bedrog, diefstal en korrupsie aan te meld, en dit word breedvoerig beskryf in die Provinsiale Strategie om Bedrog en Korrupsie, die WKR Fluitjie-blaasbeleid en die Departementele Bedrog- en Korrupsievoorkomingsplan. Elke aantyging wat deur die Provinsiale Forensiese Dienste (PFS) -eenheid ontvang word, word in 'n saakbestuurstelsel opgeteken, wat as 'n bestuursinstrument gebruik word om verslag te doen oor vordering wat met die departement gemaak is en om statistieke vir die WKR en die Departement op te stel.

Werknemers en werkers wat die fluitjie blaas oor vermoedens van bedrog, korrupsie en diefstal word beskerm as die bekendmaking 'n beskermde openbaarmaking is (dws voldoen aan die statutêre vereistes van die Wet op Beskermde Openbaarmakings, nr. 26 van 2000, bv. indien die bekendmaking te goeder trou gedoen is) . Die WKR-fluitjieblaasbeleid verskaf riglyne aan werknemers en werkers oor hoe om kommer te wek met die toepaslike lynbestuur, spesifieke aangewese persone in die WKR of eksterne instellings, waar hulle redelike gronde het om te glo dat oortredings of onregmatighede gepleeg is of gepleeg word in die WKR. Elke persoon wat bedrog, diefstal en korrupsie wil aanmeld, word die geleentheid gebied om anoniem te bly, en hul identiteit word vertroulik gehou deur die persoon aan wie hulle rapporteer.

As bedrog, diefstal of korrupsie na ondersoek bevestig word, word die werknemer wat aan sodanige dade deelgeneem het, aan 'n tugverhoor onderwerp. Die WKR -verteenwoordiger wat die dissiplinêre verrigtinge begin, moet die ontslag van die betrokke werknemer aanbeveel. Waar prima facie getuienis van kriminele gedrag opgespoor word, word 'n kriminele aangeleentheid by die Suid -Afrikaanse Polisiediens aangemeld.

Vir die verslagjaar het PFS 'n saakbewegingsertifikaat vir die departement uitgereik waarin die volgende opgemerk is:

Sake	Aantal sake
Oop sake teen 1 April 2020	0
Nuwe sake (2020/21)	0
Sake wat gesluit is (2020/21)	0
Oop sake teen 31 Maart 2021	0

10. BEPERKING VAN BELANGEBOTSING

Om te verseker dat daar geen belangebotsings ten opsigte van komiteelede is nie, onderteken alle lede 'n belangverklaringvorm voor enige vergadering. As 'n belangebotsing vir 'n lid sou ontstaan, moet hy of sy hom aan die proses onttrek.

11. GEDRAGSKODE

Lede ontvang 'n gedragskode wat voorbeeldige gedrag rig. Die beleid wat deur die DKES geïmplementeer is, sluit EWK in.

12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES

Die DKES bied aan Erfenis Wes-Kaap kantoorruimte. Die beleid wat deur die DKES geïmplementeer is, is dus van toepassing op die komitee.

13. MAATSKAPPY-/RAADSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing

14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing

15. OUDITKOMITEEVERSLAG

Ons is verheug om ons verslag vir die boekjaar geëindig 31 Maart 2021 voor te lê.

Verantwoordelikheid van die Ouditkomitee

Die ouditkomitee rapporteer dat hy sy verantwoordelikhede nagekom het wat voortspruit uit artikel 38 (1) (a) (ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 3.1. Die ouditkomitee rapporteer ook dat hy gepaste formele opdrag as sy ouditkomiteehandves aanvaar het, sy aangeleenthede in ooreenstemming met hierdie handves gereguleer het en al sy verantwoordelikhede soos vervat daarin nagekom het.

Die doeltreffendheid van Interne Beheer

Die Departement moet interne beheerstelsels ontwikkel en onderhou wat die waarskynlikheid van die bereiking van sy doelwitte verbeter, aanpas by veranderinge in die omgewing waarin dit werk en om doeltreffendheid en effektiwiteit van bedrywighede te bevorder, betroubare verslagdoening en nakoming van wette en

regulasies ondersteun. Die WKR het 'n gekombineerde versekeringsraamwerk aanvaar wat versekeringverskaffers identifiseer en integreer. Die eerste vlak van versekering is bestuursversekering, wat van lynbestuur vereis om doeltreffende interne beheermaatreëls te handhaaf en die prosedures daagliks uit te voer deur middel van toesighoudende beheermaatreëls en waar nodig regstellende stappe te neem. Die tweede vlak van versekering is interne versekering wat verskaf word deur funksies wat geskei is van direkte lynbestuur, wat die nakoming van beleid, prosedures, norme, standaarde en raamwerke toevertrou het. Die derde vlak van versekering is onafhanklike versekeringsverskaffers wat gelei word deur professionele standaarde wat die hoogste onafhanklikheidsvlakke vereis.

'n Risiko-gebaseerde Gekombineerde Versekeringsplan is vir die Departement ontwikkel, gefasiliteer deur Interne Oudit, wat ook 'n onafhanklike versekeringsverskaffer is. Interne oudit bied die ouditkomitee en die bestuur redelike sekerheid dat die interne beheermaatreëls voldoende en doeltreffend is. Dit word bereik deur 'n goedgekeurde risiko-gebaseerde interne ouditplan, interne oudit wat die toereikendheid van kontroles wat die risiko's verminder, evalueer, en die ouditkomitee monitor die implementering van korrektiewe maatreëls.

Die volgende interne ouditvergaderings is deur die ouditkomitee goedgekeur en gedurende die verslagjaar deur interne oudit afgehandel:

- Kultuurfasiliteite Bestuur
- COVID-19 voorsieningskanaalbestuurstransaksies (transversale interne ouditprojekte)
- Year Beyond Akademiese Program
- Oordragbetalings – Kulturele Organisasies
- Uitgebreide Openbare Werke-program

Die Bestuur het ingestem om te werk aan die verbeteringsgebiede, soos deur die interne oudit tydens die uitvoering van hul werk opgemerk is. Die Ouditkomitee monitor kwartaalliks die implementering van die ooreengekome stappe.

Jaarlikse bestuur en maandelikse/kwartaallikse verslag

Die Ouditkomitee is tevrede met die inhoud en kwaliteit van die kwartaallikse jaarlikse bestuurs- en prestasieverslae wat gedurende die oorsigjaar deur die Rekenpligtige Owerheid van die Entiteit uitgereik is ingevolge die Tesourieregulasies en die Wet op Afdeling Inkomste.

Evaluering van finansiële state

Die ouditkomitee beskik oor:

- Die geouditeerde finansiële jaarstate wat in die jaarverslag ingesluit moet word, met die ouditeur-generaal Suid-Afrika (OGSA) en die rekenpligtige owerheid nagegaan en bespreek;
- Die OGSA se bestuursverslag en die reaksie van die bestuur daarop hersien;
- Veranderinge aan rekeningkundige beleide en praktyke nagegaan soos gerapporteer in die finansiële jaarstate;
- Materiële aanpassings as gevolg van die oudit van die entiteit nagegaan.

Nakoming

Die ouditkomitee het die entiteit se prosesse vir die nakoming van wetlike en regulatoriese bepalings hersien.

Provinsiale Forensiese Dienste

Die Provinsiale Forensiese Dienste (PFS) het statistieke aan ons voorgelê. Die ouditkomitee hou kwartaalliks die vordering van die PFS-verslae dop. Daar is geen aangeleenthede onder ons aandag gebring wat verdere verslagdoening deur die ouditkomitee vereis nie.

Prestasie-inligting

Die Ouditkomiteeverslag oor hierdie saak sal afgehandel word na die finalisering van die Ouditverslag.

Verslag van die ouditeur-generaal Suid-Afrika

Die ouditkomitee het kwartaalliks gekyk na die implementeringsplan van die entiteit vir ouditkwessies wat in die vorige jaar geopper is. Die ouditkomitee het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies uit die regulatoriese oudit kom nie. Die ouditkomitee word kwartaalliks deur die ouditkomitee gemonitor om regstellende aksies oor die gedetailleerde bevindings wat die OGSA gemaak het, op te spoor.

Die ouditkomitee stem met die OGSA se mening oor die finansiële jaarstate saam en aanvaar dit en stel voor dat hierdie geouditeerde finansiële jaarstate aanvaar en saam met hul verslag gelees word.

Die ouditkomitee prys die entiteit vir die bereiking van 'n ongekwalifiseerde ouditmening sonder enige wesenlike bevindings.

Die ouditkomitee wil hul waardering uitspreek teenoor die bestuur van die entiteit en die Departement van Kultuursake en Sport, die OGSA en die WKR Corporate Assurance-tak vir die samewerking en inligting wat hulle verskaf het om ons in staat te stel om hierdie verslag saam te stel.

Afsluiting

Die ouditkomitee prys die entiteit vir die bereiking van 'n ongekwalifiseerde oudit sonder wesenlike bevindings. Die ouditkomitee is steeds bekommerd oor die koste - impak daarvan. Hierdie koste van nakoming het die vermoë om skaars hulpbronne van dienslewering te verplaas om oudituitkomste te handhaaf.

Mnr Ameen Amod
Voorsitter van die Sosiale Kluster Ouditkomitee
Datum: 1 Augustus 2021

16. BBSEB-NAKOMING PRESTASIE-INLIGTING

Die volgende tabel is voltooi in ooreenstemming met die BBSEB-vereistes van die Wet op Breëbasis Swart Ekonomiese Bemagtiging van 2013 en soos bepaal deur die Departement van Handel en Nywerheid.

Het die Departement / Openbare Entiteit enige tersaaklike Goeie Praktyk-kode (BBSEB-sertifikaat Vlak 1 – 8) toegepas ten opsigte van die volgende:		
Kriteria	**Antwoord** **Ja / Nee**	**Bespreking** ***(sluit 'n bespreking van jou antwoord in en dui aan watter maatreëls geïmplementeer is om nakoming te verseker)***
Bepaling van kwalifiserende kriteria vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet?	Nee	Die Entiteit reik nie enige lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet uit nie.
Ontwikkeling en implementering van 'n beleid vir voorkeurverkryging?	Ja	Die VKB-beleid van die entiteit maak voorsiening vir die implementering van voorkeurverkryging.
Bepaling van kwalifikasiekriteria vir die verkoop van staatsbeheerde ondernemings?	Nee	Die Entiteit is nie betrokke by die verkoop van staatsbeheerde ondernemings nie.
Ontwikkeling van kriteria vir die aangaan van vennootskappe met die privaat sektor?	Nee	Die Entiteit neem nie aan vennootskappe met die private sektor deel nie.
Bepaling van kriteria vir die toekenning van aansporingsbonusse, toelaes en beleggingskemas ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging?	Nee	Die Entiteit is nie by die toekenning van aansporingsbonusse, toelaes of beleggingskemas ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging betrokke nie.

DEEL D: MENSLIKEHULPBRONBESTUUR

1. INLEIDING

Personeel staan in diens van die Departement van Kultuursake en Sport en die tersaaklike inligting word in die DKES-jaarverslag verskaf.

2. OORSIGSTATISTIEK OOR MENSEBESTUUR

Daar word verslag gelewer oor hierdie statistiek in die Jaarverslag van die Departement van Kultuursake en Sport.

DEEL E: FINANSIËLE INLIGTING

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

Verslag oor die oudit van die finansiële state

Opinie

1. Ek het die finansiële state van die Erfenis Wes-Kaap, soos uiteengesit op bladsye 80 tot 103 geoudit, wat die staat van finansiële posisie op 31 Maart 2021 bevat, die staat van finansiële prestasie, die staat van veranderinge in die netto bates en die kontantvloeistaat en verklaring van vergelyking van begrotingsinligting met werklike inligting vir die jaar geëindig 31 Maart 2021, sowel as die aantekeninge by die finansiële state, insluitend 'n opsomming van belangrike rekeningkundige beleid.

2. Na my mening bied die finansiële state in alle wesenlike opsigte redelike weergawe van die finansiële posisie van die Erfenis Wes-Kaap op 31 Maart 2021, en die finansiële prestasie en kontantvloei vir die jaar geëindig 31 Maart 2021 in ooreenstemming met Suid-Afrikaanse Standaarde van Algemeen Erkende Rekeningkundige praktyk en die vereistes van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999).

Basis vir opinie

3. Ek het my oudit uitgevoer volgens die International Standards on Auditing (ISA). My verantwoordelikhede onder hierdie standaarde word verder beskryf in die Ouditeur-generaal se verantwoordelikhede vir die oudit van die finansiële state-afdeling van hierdie ouditeursverslag.

4. Ek is onafhanklik van die openbare entiteit in ooreenstemming met die Internasionale Etiese Standaarde Raad vir rekenmeesters se *Internasionale Etiese Kode vir Professionele Rekenmeesters (insluitend Internasionale Onafhanklikheidstandaarde)* (IESBA-kodes) sowel as die etiese vereistes wat van toepassing is op my oudit in Suid-Afrika. Ek het my ander etiese verantwoordelikhede nagekom volgens hierdie vereistes en die IESBA-kodes.

5. Ek is van mening dat die ouditbewyse wat ek verkry het voldoende en toepaslik is om 'n basis vir my mening te bied.

Beklemtoning van saak

6. Ek vestig die aandag op die onderstaande saak. My mening word nie gewysig ten opsigte van hierdie saak nie.

Onsekerheid met betrekking tot toekomstige uitkoms van buitengewone regsgedinge of regulatoriese optrede

7. Met verwysing na aantekening 18 van die finansiële state is die openbare entiteit die verweerder in ’n eis vir vergoeding wat spruit uit die verklaring van die terrein as ’n

Provinsiale Erfenisterrein. Verlof tot appèl na die Hoogste Hof van Appèl is toegestaan en daarom kon die uiteindelike uitkoms van die saak nie bepaal word nie en is daar geen voorsiening gemaak vir enige aanspreeklikheid wat uit die finansiële state mag ontstaan nie.

Verantwoordelikhede van die Rekenpligtige Gesag vir die finansiële state

8. Die Rekenpligtige Gesag is verantwoordelik vir die opstel en billike aanbieding van die finansiële state in ooreenstemming met die Suid-Afrikaanse Standaarde van Algemeen Erkende Rekeningkundige Praktyk en die vereistes van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999), en vir die interne beheer wat die Rekenpligtige Gesag bepaal nodig is om die opstel van finansiële state wat geen wesenlike wanvoorstelling bevat, hetsy bedrog of foute, moontlik te maak.

9. By die opstel van die finansiële state is die Rekenpligtige Gesag verantwoordelik vir die beoordeling van die vermoë van die openbare entiteit om voort te gaan as 'n lopende saak, en indien van toepassing, aangeleenthede rakende die lopende saak openbaar en die gebruik van die lopende saak-basis van rekeningkunde gebruik, tensy die toepaslike bestuurstruktuur óf beoog om die openbare entiteit te likwideer of om bedrywighede te staak, of geen realistiese alternatief het as om dit te doen nie.

Ouditeur-generaal se verantwoordelikhede vir die oudit van die finansiële state

10. My doelwitte is om redelike versekering te verkry of die finansiële state as geheel vry is van wesenlike wanvoorstelling, hetsy weens bedrog of foute, en om 'n ouditeursverslag uit te reik wat my mening insluit. Redelike versekering is 'n hoë vlak van versekering, maar is nie 'n waarborg dat 'n oudit wat volgens die ISA uitgevoer word, altyd 'n wesenlike wanvoorstelling sal opspoor as dit bestaan. Wanvoorstellings kan voortspruit uit bedrog of foute en word as wesenlik beskou indien dit redelik verwag kan word dat dit individueel of in geheel die ekonomiese besluite van gebruikers wat op grond van hierdie finansiële state geneem word, beïnvloed.

11. 'n Verdere beskrywing van my verantwoordelikhede vir die oudit van die finansiële state is vervat in die bylae tot hierdie ouditeursverslag.

Verslag oor die oudit van die jaarlikse prestasieverslag

Inleiding en omvang

12. Ingevolge die Wet op Openbare Oudit, Wet No. 25 van 2004 (PAA) en die algemene kennisgewing wat ingevolge hierdie uitgereik is, is ek verantwoordelik om verslag te doen oor die nut en betroubaarheid van die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir die geselekteerde program wat in die jaarlikse prestasieverslag aangebied word. Ek het prosedures uitgevoer om wesenlike bevindings te identifiseer, maar nie om bewyse in te samel om my versekering te gee nie.

13. My prosedures handel oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting, wat gebaseer moet wees op die goedgekeurde prestasiebeplanningsdokumente van die openbare entiteit. Ek het nie die volledigheid en toepaslikheid van die prestasie-aanwysers in die beplanningsdokumente beoordeel nie. My prosedures ondersoek nie of die stappe wat deur die openbare entiteit geneem is, dienslewering moontlik gemaak het nie. My prosedures strek ook nie tot openbaarmaking of bewerings met betrekking tot beplande prestasiestrategieë en inligting rakende toekomstige periodes wat as deel van die gerapporteerde prestasie-inligting ingesluit kan word nie. Gevolglik strek my bevindings nie tot hierdie aangeleenthede nie.

14. Ek het die nut en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer aan die hand van die kriteria wat ontwikkel is uit die prestasiebestuur- en verslagdoeningsraamwerk, soos omskryf in die algemene kennisgewing, vir die volgende geselekteerde program wat in die jaarlikse prestasieverslag van die openbare entiteit aangebied word vir die jaar geëindig 31 Maart 2021:

Program	**Bladsye in die jaarlikse prestasieverslag**
Erfenis Wes-Kaap	43 – 46

15. Ek het prosedures uitgevoer om vas te stel of die gerapporteerde prestasie-inligting behoorlik aangebied is en of die prestasie ooreenstem met die goedgekeurde dokumente vir prestasiebeplanning. Ek het verdere prosedures uitgevoer om vas te stel of die aanwysers en verwante teikens meetbaar en relevant was, en die betroubaarheid van die gerapporteerde prestasie-inligting beoordeel om vas te stel of dit geldig, akkuraat en volledig was.

16. Ek het geen wesenlike bevindings oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting vir hierdie program geïdentifiseer nie:

    - Erfenis Wes-Kaap

Ander saak

17. Ek vestig die aandag op die onderstaande saak.

Bereiking van beplande teikens

18. Sien die jaarlikse prestasieverslag op bladsy 43 tot 46 vir inligting oor die bereiking van die beplande teikens vir die jaar en die verduidelikings deur bestuur verskaf vir die onder-/oorprestasie van teikens.

Verslag oor die oudit van die nakoming van wetgewing

Inleiding en omvang

19. Ingevolge die PAA en die algemene kennisgewing wat ingevolge daarvan uitgereik is, is ek verantwoordelik om wesenlike bevindings oor die nakoming van die openbare entiteit aan spesifieke aangeleenthede in sleutelwetgewing te rapporteer. Ek het prosedures uitgevoer om bevindinge te identifiseer, maar nie om bewyse in te samel om my versekering te gee nie.

20. Ek het geen wesenlike bevindings geïdentifiseer oor die nakoming van die spesifieke aangeleenthede in sleutelwetgewing soos uiteengesit in die algemene kennisgewing wat ingevolge die PAA uitgereik is nie.

Ander inligting

21. Die Rekenpligtige Gesag is verantwoordelik vir die ander inligting. Die ander inligting bevat die inligting wat in die jaarverslag opgeneem is, wat die verslag van die ouditkomitee insluit. Die ander inligting sluit nie die finansiële state, die ouditeursverslag en die geselekteerde program in die jaarlikse prestasieverslag in wat spesifiek in hierdie ouditeursverslag gerapporteer is nie.

22. My mening oor die finansiële state en bevindings oor die gerapporteerde prestasie-inligting en die nakoming van wetgewing dek nie die ander inligting nie en ek spreek nie 'n ouditmening of enige vorm van versekering daaroor uit nie.

23. In verband met my oudit is dit my verantwoordelikheid om die ander inligting te lees en om sodoende te oorweeg of die ander inligting wesenlik strydig is met die finansiële state en die geselekteerde program wat in die jaarlikse prestasieverslag aangebied word, of my kennis opgedoen in die oudit, of andersins lyk dit wesenlik verkeerd.

24. Indien ek tot die gevolgtrekking kom dat daar 'n wesenlike wanvoorstelling van hierdie ander inligting is, op grond van die werk wat ek aan die ander inligting wat ek voor die datum van hierdie ouditeursverslag verkry het, uitgevoer het, moet ek hierdie feit rapporteer.

25. Indien ek wel ander inligting ontvang en lees en bevind dat dit ’n wesenlike wanvoorstelling bevat, moet ek die saak rapporteer aan diegene wat belas is met bestuur en versoek dat die ander inligting reggestel word. Indien die ander inligting nie reggestel word nie, sal ek moontlik die ouditeursverslag moet terugtrek en 'n gewysigde verslag, soos toepaslik, moet heruitreik. Indien dit reggestel word, sal dit egter nie nodig wees nie.

Tekorte aan interne beheer

26. Ek het interne beheer relevant geag vir my oudit van die finansiële state, gerapporteerde prestasie-inligting en die nakoming van toepaslike wetgewing; my doel was egter nie om enige vorm van versekering daaroor uit te spreek nie. Ek het geen noemenswaardige tekortkominge in interne beheer geïdentifiseer nie

Kaapstad

31 Julie 2021

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Bylae – Ouditeur-generaal se verantwoordelikheid vir die oudit

1. As deel van 'n oudit in ooreenstemming met die ISA, oefen ek professionele oordeel uit en handhaaf ek professionele skeptisisme gedurende my oudit van die finansiële state en die prosedures wat uitgevoer word vir gerapporteerde prestasie-inligting vir die geselekteerde program en oor die nakoming van die openbare entiteit met betrekking tot die gekose sake.

Finansiële state

2. Benewens my verantwoordelikheid vir die oudit van die finansiële state soos beskryf in hierdie ouditeursverslag, het ek ook:

    - die risiko's van wesenlike wanvoorstelling van die finansiële state geïdentifiseer en beoordeel, hetsy weens bedrog of foute; ouditprosedures ontwerp en uitgevoer wat reageer op daardie risiko's en ouditbewyse verkry wat voldoende en toepaslik is om 'n basis vir my mening te bied. Die risiko om nie wesenlike wanvoorstelling as gevolg van bedrog op te spoor nie, is hoër as vir foute, aangesien bedrog samespanning, vervalsing, opsetlike versuim, wanvoorstellings of die oorheersing van interne beheer kan behels
    - 'n begrip verkry van interne beheer wat relevant is vir die oudit ten einde ouditprosedures te ontwerp wat toepaslik is in die omstandighede, maar nie vir die doel om 'n mening te gee oor die doeltreffendheid van die openbare entiteit se interne beheer nie
    - evalueer die toepaslikheid van die gebruikte rekeningkundige beleid en die redelikheid van rekeningkundige beramings en verwante openbaarmaking deur die Rekenpligtige Gesag
    - maak 'n gevolgtrekking oor die toepaslikheid van die Rekenpligtige Gesag se gebruik van die lopende saak-basis van rekeningkunde by die opstel van die finansiële state. Ek kom ook tot die gevolgtrekking, gebaseer op die verkrygde ouditbewyse, of daar wesenlike onsekerheid bestaan rakende gebeure of toestande wat die vermoë van Erfenis Wes-Kaap om voort te gaan voortdurend in twyfel kan trek. Indien ek tot die gevolgtrekking kom dat daar 'n wesenlike onsekerheid bestaan, moet ek in my ouditeursverslag aandag vestig op die verwante openbaarmakings in die finansiële state oor die wesenlike onsekerheid, of, indien sodanige openbaarmaking onvoldoende is, my mening oor die finansiële state verander. My gevolgtrekkings is gebaseer op die beskikbare inligting op die datum van hierdie ouditeursverslag. Toekomstige gebeure of toestande kan egter veroorsaak dat 'n openbare entiteit nie meer as 'n lopende saak bedryf word nie.
    - die algehele aanbieding, struktuur en inhoud van die finansiële state, insluitend die openbaarmakings, te evalueer en vas te stel of die finansiële state die onderliggende transaksies en gebeure op 'n wyse voorstel wat op 'n billike manier aangebied word

Kommunikasie met diegene wat belas word met bestuur

3. Ek kommunikeer met die Rekenpligtige Gesag rakende onder andere die beplande omvang en tydsberekening van die oudit en beduidende ouditbevindinge, insluitend enige beduidende tekortkominge in die interne beheer wat ek tydens my oudit opspoor.

4. Ek bevestig ook aan die Rekenpligtige Gesag dat ek aan die relevante etiese vereistes ten opsigte van onafhanklikheid voldoen het, en kommunikeer alle verhoudings en ander aangeleenthede wat redelikerwys beskou kan word as 'n invloed op my onafhanklikheid, en, waar van toepassing, stappe wat geneem is om bedreigings uit die weg te ruim of voorsorgmaatreëls wat toegepas is.

Algemene inligting

Aard van besigheid en hoofaktiwiteite	Erfenis Wes-Kaap moet die bevordering van bewaring van die erfenisomgewing in die Wes-Kaap reguleer en monitor.
Geregistreerde kantoor	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
Sakeadres	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
Posadres	Privaatsak X9067 Kaapstad 8000
Bankiers	Nedbank ABSA Bank

Indeks

Die verslae en state hier onder uiteengesit, bestaan uit die finansiële jaarstate wat aan die provinsiale wetgewer voorgelê is:

Staat van Finansiële Posisie

Staat van Finansiële Prestasie

Staat van veranderinge in Netto bates

Kontantvloeistaat

Staat van die vergelyking van die begroting en werklike bedrae

Rekeningkundige Beleide

Notas by die Finansiële Jaarstate

Staat van Finansiële Posisie soos op 31 Maart 2021

		2021	2020
Bates			
Lopende bates			
Kontant en kontantekwivalente	3	6 610	7 006
Inventarisse	4	121	121
Ontvangbare rekeninge van ruiltransaksies	5	6	19
		6 737	**7 146**
Totale bates		**6 737**	**7 146**
Laste			
Lopende laste			
Betaalbare rekeninge van ruiltransaksies	6	-	5
Onbestede voorwaardelike toelae en ontvangste	7	406	406
		406	**411**
Totale Laste		**406**	**411**
Netto Bates		**6 331**	**6 735**
Opgehoopte surplus		6 331	6 735

ERFENIS WES-KAAP

Finansiële jaarstate vir die jaar geëindig 31 Maart 2021

Staat van Finansiële Prestasie

	Nota(s)	2021 R '000	2020 R '000
Inkomste			
Inkomste uit ruiltransaksies			
Erfenis aansoekgeld	8	721	848
Rente-inkomste	9	220	528
Totale inkomste uit ruiltransaksies		**941**	**1 376**
Inkomste uit nieruiltransaksies			
Oordraginkomste			
Ander inkomste uit nieruiltransaksies	10	485	586
Oordragte en subsidies ontvang	11	550	1 844
Totale inkomste uit nieruiltransaksies		**1 035**	**2 430**
Totale inkomste		**1 976**	**3 806**
Uitgawes			
Ouditgelde	12	(94)	(77)
Konsultasie en uitgekontrakteerde dienste	13	(497)	(949)
Algemene uitgawes	14	(682)	(1 886)
Ledegeld	15	(1 107)	(1 207)
Totale uitgawe		**(2 380)**	**(4 119)**
Tekort vir die jaar		**(404)**	**(313)**

Staat van Veranderings in Netto Bates

	Opgehoopte surplus R '000	Totale netto bates R '000
Saldo op 01 April 2019	**7 048**	**7 048**
Verandering in netto bates		
Tekort vir die jaar	(313)	(313)
Totale veranderings	(313)	(313)
Saldo op 01 April 2020	**6 735**	**6 735**
Verandering in netto bates		
Tekort vir die jaar	(404)	(404)
Totale veranderings	(404)	(404)
Saldo op 31 Maart 2021	**6 331**	**6 331**

Kontantvloeistaat

	Nota(s)	2021 R '000	2020 R '000
Kontantvloei van bedryfsaktiwiteite			
Ontvangste			
Kontant ontvang		1 271	3 193
Rente-inkomste		233	513
		1 504	3 706
Betalings			
Kontant betaal aan verskaffers en werknemers		(1 900)	(3 294)
	16	**(396)**	**412**
Netto (daling)/styging in kontant en kontantekwivalente		**(396)**	**412**
Kontant en kontantekwivalente aan die begin van die jaar		7 006	6 594
Kontant en kontantekwivalente aan die einde van die jaar	3	**6 610**	**7 006**

ERFENIS WES-KAAP

Finansiële jaarstate vir die jaar geëindig 31 Maart 2021

Staat van die Vergelyking van die Begroting en Werklike Bedrae

Begroting op kontantbasis

	Goedgekeurde begroting R '000	Aansuiwe-rings R '000	Finale Begroting R '000	Werklike bedrae op vergelykbare basis R '000	Verskil tussen begroting en werklike bedrae R '000	Verwysing
Staat van Finansiële Prestasie						
Inkomste						
Inkomste uit ruiltransaksies						
Erfenis aansoekgelde	850	(77)	**773**	721	**(52)**	22.1
Rente-inkomste	515	(300)	**215**	220	**5**	
Totale inkomste uit ruiltransaksies	**1 365**	**(377)**	**988**	**941**	**(47)**	
Inkomste uit nieruiltransaksies						
Oordraginkomste						
Ander inkomste uit nieruiltransaksies	-	-	**-**	485	**485**	22.2
Oordragte en subsidies ontvang	1 002	-	**1 002**	550	**(452)**	22.3
Totale inkomste uit nieruiltransaksies	**1 002**	**-**	**1 002**	**1 035**	**33**	
Totale inkomste	**2 367**	**(377)**	**1 990**	**1 976**	**(14)**	
Uitgawe						
Ledegeld	(780)	(350)	**(1 130)**	(1 107)	**23**	22.4
Ouditgelde	(72)	(23)	**(95)**	(94)	**1**	
Algemene uitgawes	(1 515)	750	**(765)**	(1 179)	**(414)**	22.5
Totale uitgawe	**(2 367)**	**377**	**(1 990)**	**(2 380)**	**(390)**	
Tekort	**-**	**-**	**-**	**(404)**	**(404)**	
Werklike bedrag op vergelykbare basis soos aangebied in die Begroting en Werklike Vergelykbare Staat	**-**	**-**	**-**	**(404)**	**(404)**	
Rekonsiliasie						
Tydsverskil						
In werking				(404)		
Entiteitsverskil						
In werking				-		
Werklike Bedrag in die Staat van Finansiële Prestasie				**(404)**		

Rekeningkundige beleide

1. Aanbieding van die Finansiële Jaarstate

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

Die finansiële jaarstate is voorberei op toevallingstelsel van rekeningkunde en is in ooreenstemming met geskiedkundige kostekonvensie as die basis vir meting, tensy anders gespesifiseer. Dit is in Suid-Afrikaanse Rand aangebied.

Al die syfers is tot die naaste duisend afgerond.

Opsomming van die wesenlike rekeningkundige beleide, wat konsekwent toegepas is in die voorbereiding van die finansiële jaarstate, word vervolgens bekend gemaak.

Hierdie rekeningkundige beleid is in ooreenstemming met die vorige tydperk.

1.1 Lopende saak aanname

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

1.2 Betekenisvolle uitsprake en bronne van skattingsonsekerheid

Die entiteit maak beramings en aannames omtrent die toekoms. Die gevolglike rekenkundige beramings sal, per definisie, selde gelyk wees aan die verwante werklike resultate. Ramings en oordele word deurlopend geëvalueer en is gebaseer op historiese ervaring en ander faktore, met inbegrip van verwagtinge van toekomstige gebeure wat geglo word om redelik te wees onder die omstandighede. Die beramings en aannames wat ŉ beduidende risiko het om ŉ wesenlike aanpassing aan die drawaarde van bates en laste binne die volgende boekjaar te maak, word hier onder bespreek.

Ontvangbare rekeninge

Die entiteit assesseer sy ontvangbare rekeninge vir verswakking aan die einde van elke verslagtydperk. By die bepaling of ŉ verswakkingsverlies as ŉ oorskot of tekort aangeteken moet word, oordeel die entiteit of daar waarneembare data is wat ŉ merkbare afname in die beraamde toekomstige kontantvloei uit ŉ finansiële bate toon.

Die verswakking vir ontvangbare rekeninge word bereken op ŉ portefeuljebasis, gebaseer op historiese verliesverhoudings, aangepas vir nasionale en nywerheidspesifieke ekonomiese toestande en ander aanwysers beskikbaar op die verslagdatum wat korreleer met wanbetalings op die portefeulje. Hierdie jaarlikse verliesverhoudings word toegepas op leningsaldo's in die portefeulje en by die tydperk van die beraamde verlies aangepas.

Voorsiening vir verswakking

Beraming vir die verswakking van ontvangbare rekeninge word gemaak wanneer vordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir verswakkingskuld sal slegs op ontvangbare handelsrekeninge bereken word. Die entiteit se totale verswakkingvoorsiening sal óf per individuele debiteur óf ten minste per risikokategorie bereken word.

1.3 Finansiële instrumente

Die entiteit se finansiële instrumente word gekategoriseer as óf finansiële bates óf laste.

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

Die geamortiseerde koste van ŉ finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word by aanvanklike erkenning minus basiese terugbetalings, plus of minus die opgelope amortisasie met behulp van die effektiewe rente-metode van enige verskil tussen die aanvanklike bedrag en die uitkeerbedrag, en minus enige vermindering (direk of met behulp van ŉ toelaagrekening) vir verswakking of nieinvorderbaarheid.

Rentekoersrisiko is die risiko dat die billike waarde of toekomstige kontantvloei van ŉ finansiële instrument sal fluktueer weens veranderinge in markrentekoerse.

Lenings wat betaalbaar is, is finansiële laste, buiten korttermyn- betaalbare rekeninge op gewone kredietterme.

Rekeningkundige beleide

1.3 Finansiële instrumente (vervolg)

Klassifikasie

Die entiteit het die onderstaande soorte finansiële bates (klasse en kategorie) soos op die eerste bladsy van die staat van finansiële posisie of in die notas daarby gereflekteer:

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

Die entiteit het die onderstaande soorte finansiële bates (klasse en kategorie) soos op die eerste bladsy van die staat van finansiële posisie of in die notas daarby gereflekteer:

Klas	Kategorie
Betaalbare rekeninge van ruiltransaksies	Finansiële las gemeet teen geamortiseerde koste

Aanvanklike meting van finansiële bates en finansiële laste

Die entiteit meet 'n finansiële bate en finansiële las, afgesien van dié wat daarna teen billike waarde gemeet word, aanvanklik op sy billike waarde plus transaksiekoste wat direk toe te skryf is aan die verkryging of uitreiking van die finansiële bate of finansiële las.

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

Die entiteit assesseer eers of die wese van 'n vergunningslening in werklikheid 'n lening is. Met aanvanklike erkenning ontleed die entiteit 'n vergunningslening in sy komponentdele en gee van elke komponent afsonderlik rekenskap. Die entiteit gee rekenskap van daardie deel van 'n vergunningslening wat:

'n maatskaplike voordeel is ooreenkomstig die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State, waar dit die uitreiker van die lening is; of
nieruilinkomste, in ooreenstemming met die Standaard van AERP oor inkomste uit nieruiltransaksies (belastings en oordragte) is, waar dit die ontvanger van die lening is.

Daaropvolgende meting van finansiële bates en finansiële laste

Die entiteit meet alle finansiële bates en finansiële laste ná aanvanklike erkenning met behulp van die onderstaande kategorieë:

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

Alle finansiële bates gemeet aan geamortiseerde koste, of koste, is onderworpe aan 'n hersiening van die verswakking.

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word by aanvanklike erkenning minus basiese terugbetalings, plus of minus die opgelope amortisasie met behulp van die effektiewe rente-metode van enige verskil tussen die aanvanklike bedrag en die uitkeerbedrag, en minus enige vermindering (direk of met behulp van 'n toelaerekening) vir verswakking of nieinvorderbaarheid in die geval van 'n finansiële bate.

Rekeningkundige beleide

1.3 Finansiële instrumente (vervolg)

Oorwegings by die meting van billike waarde

Die beste bewys van billike waarde is gekwoteerde pryse in 'n aktiewe mark. Indien die mark vir 'n finansiële instrument nie aktief is nie, bepaal die entiteit billike waarde met behulp van 'n skattingstegniek. Die doel van die gebruik van 'n skattingstegniek is om te bepaal wat die transaksieprys sou gewees het op die metingsdatum in 'n ruil sonder bevoorregting deur normale bedryfsoorwegings. Skattingstegnieke sluit in die gebruik van onlangse marktransaksies sonder bevoorregting tussen kundige, gewillige partye, indien beskikbaar, met verwysing na die heersende billike waarde van 'n ander instrument wat wesenlik dieselfde is, verdiskonteerde kontantstroomontleding en opsieprysbepalingsmodelle. Indien daar 'n skattingstegniek is wat algemeen deur markdeelnemers gebruik word om die prys van die instrument te bepaal en daar is bewys dat daardie tegniek betroubare ramings van pryse wat in werklike marktransaksies verkry is, verskaf, gebruik die entiteit daardie tegniek. Die gekose skattingstegniek maak maksimum gebruik van markinsette en steun so min as moontlik op entiteit-spesifieke insette. Dit inkorporeer alle faktore wat markdeelnemers sou oorweeg by die vasstelling van 'n prys en is in ooreenstemming met aanvaarde ekonomiese metodologieë om pryse van finansiële instrumente te bepaal. Die entiteit kalibreer die skattingstegniek van tyd tot tyd en toets dit vir geldigheid met behulp van pryse van enige waarneembare heersende marktransaksies in dieselfde instrument (m.a.w. sonder wysiging of herverpakking) of gebaseer op enige beskikbare waarneembare markdata.

Korttermyn- ontvangbare rekeninge en betaalbare rekeninge word nie verdiskonteer nie waar die aanvanklike krediettydperk toegestaan of ontvang in ooreenstemming is met voorwaardes wat in die openbare sektor gebruik word, óf deur gevestigde praktyke óf deur wetgewing.

Winste en verliese

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

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

Verswakking en oninvorderbaarheid van finansiële bates

Die entiteit assesseer aan die einde van elke verslagtydperk of daar enige objektiewe bewys is dat 'n finansiële bate of groep finansiële bates verswak is.

Vir bedrae verskuldig aan die entiteit, word beduidende finansiële probleme van die ontvangbare rekening, die waarskynlikheid dat die ontvangbare rekening bankrot sal speel en wanbetaling van betalings almal as aanwysers van verswakking beskou.

Finansiële bates gemeet teen geamortiseerde koste:

Indien daar objektiewe bewys is dat 'n verswakkingsverlies van finansiële bates gemeet teen geamortiseerde koste gely is, word die bedrag van die verlies gemeet as die verskil tussen die bate se drabedrag en die heersende waarde van beraamde toekomstige kontantvloei (met uitsondering van toekomstige kredietverliese wat nie gely is nie) verdiskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word verminder met behulp van 'n toelaagrekening. Die bedrag van die verlies word as 'n surplus of tekort erken.

Indien, in 'n daaropvolgende tydperk, die bedrag van die verswakkingsverlies afneem en die afname objektief in verband gebring kan word met 'n gebeurtenis wat voorgekom het ná die verswakking erken is, word die vorige erkende verswakkingsverlies omgekeer deur 'n toelaagrekening aan te pas. Die omkering lei nie tot 'n drabedrag van die finansiële bate wat dit wat die geamortiseerde koste sou gewees het oorskry nie, sou die verswakking nie op die datum waarop die verswakking omgekeer is, erken gewees het nie. Die bedrag van die omkering word in surplus of tekort erken.

Waar finansiële bates met behulp van 'n toelaagrekening verswak is, word die bedrag van die verlies erken in oorskot of tekort binne bedryfsuitgawes. Wanneer sodanige finansiële bates afgeskryf word, word die afskrywing gemaak teen die betrokke toelaagrekening. Daaropvolgende invorderings van bedrae wat tevore afgeskryf is, word teen bedryfsuitgawes gekrediteer.

Finansiële bates gemeet teen koste:

Indien daar objektiewe bewys is dat 'n verswakkingsverlies gely is op 'n belegging in 'n residuele belang wat nie teen billike waarde gemeet word nie omdat die billike waarde daarvan nie betroubaar gemeet kan word nie, word die bedrag van die verswakkingsverlies gemeet as die verskil tussen die drabedrag van die finansiële bate en die heersende waarde van beraamde toekomstige kontantvloei verdiskonteer teen die heersende markopbrengskoers vir 'n soortgelyke finansiële bate. Sodanige verswakkingsverliese word nie omgekeer nie.

Rekeningkundige beleide

1.3 Finansiële instrumente (vervolg)

Onterkenning

Finansiële bates

Die entiteit onterken finansiële bates met behulp van handelsdatumrekeningkunde.

Die entiteit onterken 'n finansiële bate slegs wanneer:

die kontraktuele regte op die kontantvloei uit die finansiële bate verstryk, geskik word of kwytgeskeld word;
die entiteit al die risiko's en belonings van eienaarskap van die finansiële bate na 'n ander party oordra; of
die entiteit, ondanks die behoud van sommige beduidende risiko's en belonings van eienaarskap van die finansiële bate, beheer van die bate na 'n ander party oorgedra het en die ander party die praktiese vermoë het om die bate in sy geheel aan 'n onverwante derde party te verkoop, en daardie vermoë eensydig kan uitoefen en sonder die nodigheid daarvan om addisionele beperkings op die oordrag af te dwing. In hierdie geval:

- onterken die entiteit die bate; en
  erken afsonderlik enige regte en verpligtinge geskep of behou tydens die oordrag.

Die drabedrag van die oorgedraagde bate word tussen die regte of verpligtinge behou en dié oorgedra verdeel op die basis van hul relatiewe billike waardes op die oordragdatum. Nuut geskepte regte en verpligtinge word gemeet teen hul billike waardes op daardie datum. Enige verskil tussen die teenprestasie ontvang en die bedrae erken en onterken, word in surplus of tekort in die tydperk van die oordrag erken.

By onterkenning van 'n finansiële bate in sy geheel, word die verskil tussen die drabedrag en die som van die teenprestasie ontvang as 'n surplus of tekort erken.

Finansiële laste

Die entiteit verwyder 'n finansiële las (of 'n deel van 'n finansiële las) van sy staat van finansiële posisie wanneer dit tenietgedoen word – m.a.w. wanneer die verpligting gespesifiseer in die kontrak afgelos word, gekanselleer word, verstryk of kwytgeskeld word.

Van 'n uitruiling tussen 'n bestaande lener en uitlener van skuldinstrumente met wesenlik verskillende voorwaardes word rekenskap gegee as sou die oorspronklike finansiële las tenietgedoen wees en 'n nuwe finansiële las erken word. Op dieselfde wyse word van 'n wesenlike wysiging van die voorwaardes van 'n bestaande finansiële las of 'n deel daarvan rekenskap gegee as sou die oorspronklike finansiële las tenietgedoen wees en 'n nuwe finansiële las erken word.

Die verskil tussen die drabedrag van 'n finansiële las (of deel van 'n finansiële las) tenietgedoen of oorgedra na 'n ander party en die teenprestasie betaal, met inbegrip van enige niekontantbates oorgedra of laste veronderstel, word as 'n oorskot of tekort erken. Van enige laste wat kwytgeskeld, vergewe of deur 'n ander entiteit deur middel van 'n nieruiltransaksie oorgeneem word, word rekenskap gegee ooreenkomstig die Standaard van AERP op Inkomste uit Nieruiltransaksies (Belastings en Oordragte).

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

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

Die kostemetode is die metode wat gebruik word om voorsiening te maak vir statutêre ontvangbares wat vereis dat sulke ontvangbares gemeet moet word aan hul transaksiebedrag, plus enige opgehoopte rente of ander heffings (waar van toepassing) en, minus enige opgehoopte waardedalingsverliese en bedrae wat onterken word.

Nominale rentekoers is die rentekoers en/of basis wat in wetgewing, ondersteunende regulasies of soortgelyke maniere gespesifiseer word.
Die transaksiebedrag (vir doeleindes van hierdie Standaard) vir 'n statutêre ontvangbare beteken die bedrag gespesifiseer in, of bereken, gehef of gehef ooreenkomstig wetgewing, ondersteunende regulasies of soortgelyke maniere.

1.4 Inventarisse

Inventarisse word aanvanklik teen koste gemeet, behalwe waar inventarisse deur 'n nieruiltransaksie verkry word. Dan is hul koste hul billike waarde soos op die datum van verkryging.

Latere inventarisse word gemeet teen koste of netto realiseerbare waarde, wat ook al die laagste.

Inventarisse word gemeet teen koste of heersende vervangingskoste, wat ook al die laagste, waar hulle gehou word vir:

Rekeningkundige beleide

1.4 Inventarisse (vervolg)

verspreiding teen geen koste nie of teen ’n nominale bedrag; of
verbruik in die produksieproses van goedere om versprei te word teen geen koste nie of teen ’n nominale bedrag.

Netto realiseerbare waarde is die beraamde verkoopprys in die gewone verloop van bedrywighede minus die beraamde koste van voltooiing en die beraamde koste nodig vir die verkoopstransaksie, ruiling of verspreiding.

Die koste van inventarisse word toegeken met behulp van die geweegde kosteformule. Dieselfde kosteformule word gebruik vir inventarisse van ‘n soortgelyke aard en nut vir die entiteit.

1.5 Onvoorsiene laste

Beraming van onvoorsiene laste word gemaak wanneer die entiteit ’n regsverpligting weens gebeure in die verlede het, dit waarskynlik is dat ’n uitvloei van hulpbronne nodig sal wees om die verpligting te skik en ’n betroubare raming van die bedrag verwant aan die verpligting gemaak kan word.

Onvoorsiene laste word nie erken nie. Onvoorsiene gebeurlikhede word in nota 18 openbaar gemaak.

1.6 Verpligtinge

Items word as verpligtinge geklassifiseer wanneer die entiteit sigself tot toekomstige transaksies wat normaalweg tot die uitvloei van kontant lei, verbind het.

Openbaarmakings word vereis ten opsigte van onerkende kontraktuele verbintenisse.

Verpligtinge waarvoor openbaarmaking nodig is om ’n billike aanbieding te verkry, moet openbaar gemaak word in ’n nota by die finansiële state indien die onderstaande kriteria albei nagekom word:

Kontrakte moet nie kanselleerbaar wees nie of slegs teen aansienlike koste kanselleerbaar wees (byvoorbeeld, kontrakte vir instandhoudingsdienste vir rekenaars of geboue); en
kontrakte moet verband hou met iets anders as die roetine, gewone staatsfunksies van die entiteit – salarisverpligtinge wat verband hou met dienskontrakte of verpligtinge rakende maatskaplike sekerheid, is dus uitgesluit.

1.7 Inkomste uit ruiltransaksies

Erkenning

Inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en wanneer die bedrag van inkomste betroubaar gemeet kan word, en spesifieke kriteria vir die entiteit se aktiwiteite nagekom is. Inkomste uit die lewering van dienste word erken as ’n surplus of tekort in verhouding tot die stadium van afhandeling van die transaksie op die verslagdatum.

Inkomste is die bruto invloei van ekonomiese voordele of dienspotensiaal gedurende die verslagdoeningstydperk wanneer die invloei 'n toename in netto bates tot gevolg het, behalwe verhogings wat verband hou met bydraes van eienaars.

’n Ruiltransaksie is een waarin die entiteit bates of dienste ontvang, of verantwoordelikhede tenietgedoen word, en ongeveer gelyke waarde (hoofsaaklik in die vorm van goedere, dienste of gebruik van bates) direk aan die ander party in ruil gee.

Billike waarde is die bedrag waarvoor 'n bate verruil kan word, of 'n las vereffen kan word, tussen ingeligte, gewillige partye in 'n armlengtetransaksie.

Meting

Inkomste word gemeet aan die billike waarde van die oorweging ontvang of ontvangbare. Die bedrag word nie beskou as betroubaar meetbaar tot al die voorwaardes in verband met die transaksie opgelos is nie.

Rente, tantieme en dividende

Rente word erken, in surplus of tekort, met behulp van die effektiewe rentekoersmetode.

Rekeningkundige beleide

1.8 Inkomste uit nieruiltransaksies

Erkenning

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

Aangesien die entiteit ‘n huidige verpligting nakom wat erken word as ‘n verpligting ten opsigte van die invloei van hulpbronne uit ‘n nieruiltransaksie wat as bate erken word, verminder dit die drabedrag van die erkende verpligting en erken ‘n bedrag inkomste gelykstaande aan daardie vermindering.

Meting

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

Indien die entiteit ‘n bate erken as gevolg van ‘n nieruiltransaksie, erken dit ook die inkomste gelykstaande aan die bedrag van die bate gemeet teen die billike waarde op die datum van verkryging, tensy dit ook vereis is om ‘n las te erken. Waar ‘n verpligting erken moet word, word dit gemeet as ‘n raming van die bedrag wat benodig word om die verpligting op die verslagdoeningsdatum te vereffen, en die bedrag van die verhoging in netto bates, indien enige, erken as inkomste. Wanneer ‘n aanspreeklikheid daarna verminder word, omdat die belasbare gebeurtenis plaasvind of daar aan ‘n voorwaarde voldoen word, word die vermindering van die verpligting as inkomste erken.

Voorwaardelike toelaes en ontvangste

Inkomste ontvang van voorwaardelike toelaes, skenkings en befondsing word erken as inkomste in die mate waartoe die entiteit aan enige van die kriteria, voorwaardes of verpligtinge voldoen het soos vervat in die ooreenkoms. In die mate waartoe daar aan die kriteria, voorwaardes of verpligtinge voldoen is, word las erken.

Rente verdien uit beleggings word behandel in ooreenstemming met toelaevoorwaardes. As dit aan die skenker betaalbaar is, word dit opgeteken as deel van die verantwoordelikheid en indien nie, word dit erken as rente verdien in die staat van finansiële prestasie.
Toelaes wat die entiteit vergoed vir uitgawes aangegaan word erken in surplus of tekort op stelselmatige basis in dieselfde tydperke waarin die uitgawes erken word.

Dienste in natura

Dienste in natura is dienste wat sonder koste deur individue aan entiteite verskaf word, maar kan aan bepalings onderhewig wees. Openbare entiteite se finansiële bestuurspersoneel verskaf waardevolle ondersteuning aan die entiteit in die bereiking van sy doelwitte. Die dienste wat verskaf word kan betroubaar gemeet word en word daarom in die staat van finansiële prestasie erken en in die notas by die finansiële state bekend gemaak.

1.9 Oorsetting van vreemde geldeenhede

Transaksies in vreemde geldeenhede

Transaksie in vreemde geldeenheid word opgeteken met aanvanklike erkenning in Rand deur die wisselkoers tussen die funksionele geldeenheid en die vreemde geldeenheid op die datum van die transaksie toe te pas.

Transaksies in vreemde geldeenhede bepaal, word oorgesit teen die wisselkoers geldig op die transaksiedatum. Monetêre items in vreemde geldeenhede bepaal, word oorgesit teen die wisselkoers geldig op die verslagdoeningsdatum. Winste of verliese wat uit omsetting spruit, word in rekening gebring teen surplus/tekort.

1.10 Vergelykende syfers

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

Rekeningkundige beleide

1.11 Uitgawes

Finansiële transaksies in bates en laste

Skulde word afgeskryf wanneer dit as oninbaar geïdentifiseer is. Skulde wat afgeskryf word, word beperk tot die bedrag van besparings en/of onderbesteding van toegewyste gelde. Afskrywing geskied teen jaareinde of wanneer gelde beskikbaar is. Geen voorsiening word gemaak vir oninbare bedrae nie, maar bedrae word bekend gemaak as openbaarmakingsnota. Alle ander verliese word erken wanneer magtiging vir die erkenning daarvan vergun is.

Vrugtelose en verkwistende uitgawes
-

Vrugtelose en verkwistende uitgawes word erken as bate in die staat van finansiële posisie totdat die uitgawe van die verantwoordelike persoon herwin is of dit of as oninbaar afgeskryf is in die staat van finansiële prestasie.

Onreëlmatige uitgawes

Onreëlmatige uitgawes word erken as uitgawes in die staat van finansiële prestasie. Indien die uitgawe nie deur die betrokke gesag gekondoneer word nie, word dit as bate behandel totdat dit herwin of as oninbaar afgeskryf word.

Oordragte en subsidies

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

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 spesifieke boekjaar gerealiseer is, word gekrediteer/gedebiteer teen opgehoopte surplus/tekort. Vorige jaarse aanpassing in verband met inkomste en uitgawes word gedebiteer/gekrediteer teen opgehoopte surplus wanneer retrospektiewe aanpassings gemaak word.

1.13 Begrotingsinligting

Die goedgekeurde begroting word op kontantbasis voorberei volgens ekonomiese klassifikasie gekoppel aan prestasie-uitkomstedoelwitte.

Die goedgekeurde begroting dek die fiskale tydperk van 2020/04/01 tot 2021/03/31.

Die finansiële jaarstate en die begroting is nie op dieselfde basis van rekeningkunde nie, daarom is vergelyking met die begrote bedrae ingesluit by die staat van vergelyking van begroting en werklike bedrae.

1.14 Verwante partye

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

Beheer is die mag om die finansiële en bedryfsbeleide van die entiteit te beheer ten einde voordele van sy aktiwiteite te bekom.

Gesamentlike beheer is die ooreengekome deel van beheer oor aktiwiteit deur bindende ooreenkoms, en bestaan net wanneer die strategiese finansiële en bedryfsbesluite in verband met die aktiwiteit die eenparige goedkeuring benodig van die partye wat die beheer deel (die ondernemendes).

’n Verwantepartytransaksie behels die oordrag van hulpbronne, dienste of verpligtinge tussen die verslaggewende entiteit en verwante party, ongeag of ’n prys gevra word.

Wesenlike invloed is die mag om deel te neem aan die finansiële en bedryfsbeleidsbesluite van entiteit, maar is nie beheer oor die beleide nie.

Bestuur is die persone verantwoordelik vir die beplanning, leiding en beheer van die aktiwiteite van die entiteit, insluitende diegene belas met die beheer van die entiteit ooreenkomstig wetgewing, in gevalle waar hulle sulke funksies moet vervul.

Rekeningkundige beleide

1.14 Verwante partye (vervolg)

Naverwante lede van die familie van persoon word beskou as die familielede wat verwag kan word om die bestuur in hul transaksies met die entiteit te beïnvloed of daardeur beïnvloed te word.

Die entiteit is vrygestel van bekendmakingsvereistes ten opsigte van verwantepartytransaksies indien die transaksie plaasvind binne normale verskaffer- en/ of kliënt/-ontvangerverhoudings met bepalings en voorwaardes nie meer of minder gunstig as wat redelik verwag kan word die entiteit sou moes aanvaar indien dit met die individuele entiteit of persoon onder dieselfde omstandighede sou onderhandel en bepalings en voorwaardes binne die normale parameters is wat deur die verslaggewende entiteit se wetlike mandaat gevestig is.

Waar die entiteit vrygestel is van die bekendmaking in ooreenstemming met die voorafgaande, maak die entiteit verduidelikende inligting bekend omtrent die aard van die transaksies en die verwante uitstaande balanse, om gebruikers van die entiteit se finansiële state in staat te stel om verwantepartytransaksies op sy finansiële jaarstate te verstaan.

1.15 Gebeure na die verslagdoeningsdatum

Gebeure na die verslagdoeningsdatum is die gebeure, beide gunstig en ongunstig, wat plaasvind tussen die verslagdoeningsdatum en die datum wanneer die finansiële state gemagtig word vir uitreiking. Twee soorte gebeure kan geïdentifiseer word:

- dié wat bewyse lewer van toestande wat teen die verslagdoeningsdatum bestaan het (en gebeure na die verslagdoeningsdatum aanpas) en
- dié wat aanduiding gee van toestande wat ontstaan het na die verslagdoeningsdatum (nie aanpassingsgebeure na die verslagdoeningsdatum).

Die entiteit sal die aangepaste bedrag wat in die finansiële state erken word reflekteer na die verslagdoeningsdatum wanneer die gebeure plaasgevind het.

Die entiteit sal die aard van die gebeure en skatting van sy finansiële uitwerking, of verklaring dat sodanige skatting nie ten opsigte van al die wesenlike nie-aanpassingsgebeure gemaak kan word nie, bekend maak, waar niebekendmaking die ekonomiese besluite van gebruikers gebaseer op die finansiële state kan beïnvloed.

1.16 Belasting op toegevoegde waarde (BTW)

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

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2. Nuwe standaarde en interpretasies

2.1 Standaarde en interpretasies aanvaar wat effektief vir die huidige boekjaar is

In die huidige jaar het die entiteit die volgende standaarde en interpretasies aanvaar wat effektief vir die huidige boekjaar is en wat van belang is vir sy werksaamhede:

Standaard/Interpretasie:	**Effektiewe datum: Jare beginnend op of na** 01 April 2019	**Verwagte uitwerking :**
AERP 1: Aanbieding van finansiële state		Die uitwerking van die amendement is nie wesenlik nie.
AERP 2: Kontantvloeistaat	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 3: Rekeningkundige beleid, Veranderinge in Rekeningkundige Skattings en Foute	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 9: Inkomste uit valutatransaksies	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 12: Inventarisse	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 14: Gebeure na die verslagdoeningstydperk	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 17: Eiendom, aanleg en toerusting	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 19: Bepalings, Gebeurlikheidslaste en Gebeurlikheidsbates	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 23: Inkomste uit nieruiltransaksies	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 24 Aanbieding van begrotingsinligting in finansiële state	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 32: Reëlings vir konsessies vir dienste	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 104: Finansiële instrumente	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 108: Statutêre ontvangste	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 109: Rekeningkunde deur hoofde en agente	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 34: Afsonderlike finansiële state	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.
AERP 35: Gekonsolideerde finansiële state	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.
AERP 36: Beleggings in vennootskaps- en gesamentlike ondernemings	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.
AERP 37: Gesamentlike reëlings	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.
AERP 38: Bekendmaking van belange in ander entiteite	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.
AERP 20: Verwante partye	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie material.

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3. Kontant en kontantekwivalente

Kontant en kontantekwivalente bestaan uit:

Banksaldo's	133	249
Korttermyndeposito's	6 477	6 757
	6 610	**7 006**

Kredietgehalte van kontant in die bank en korttermyndeposito's, met uitsondering van kontant voorhande

Kontant en kontantekwivalente bestaan uit kontant en hoogs likiede korttermynbeleggings by geregistreerde bankinstellings met 'n termynverloop van drie maande of minder, en wat aan onbeduidende rentekoersrisiko onderhewig is. Die drabedrag van hierdie bates is by benadering hul billike waarde.

4. Inventarisse

Inventaris	121	121

Die inventaris bestaan uit keramiekteëls wat gebruik word om erfenisterreine te identifiseer. Gedurende die oorsigjaar is een teël gratis versprei.

5. Ontvangbare rekeninge van ruiltransaksies

Opgelope rente	6	19

6. Betaalbare rekeninge van ruiltransaksies

Betaalbare handelsrekeninge	-	5

Betaalbare rekeninge word teen geamortiseerde koste geklassifiseer. Die billike waarde van betaalbare transaksies kom naby aan hul billike waarde.

7. Onbestede voorwaardelike toelaes

Onbestede voorwaardelike toelaes en ontvangste bestaan uit:

Onbestede voorwaardelike toelaes en ontvangste		
Onbestede voorwaardelike toelae – Nasionale Loteryraad	144	144
Onbestede voorwaardelike toelae – Nasionale	21	21
Departement van Toerisme	241	241
Onbestede voorwaardelike toelae – VSA-toelae		
	406	**406**

Voorwaardelike toelaes ontvang
1. Nasionale Loteryraad vir die bewaringsbestuurplan-projek by Bobbejaanpunt
2. Nasionale Departement van Toerisme vir die verklarende borde by die Gugulethu Sewe-gedenkteken en
3. Toekenning van Amerika vir kultuurbewaring vir die bewaring van Diepkloof-rotsskuiling, 'n Provinsiale Erfenisterrein wat tans benoem word as 'n Wêrelderfenisterrein.

8. Erfenis aansoekgelde

Erfenis aansoekgelde	721	848

Die afwyking is as gevolg van minder aansoekgeld wat ontvang is gedurende die oorsigjaar as gevolg van die impak van die Covid-19-pandemie op die boubedryf.

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9. Rente-inkomste

Rente ontvang	220	528

Die afwyking is as gevolg van die verlaging van die prima rentekoers as gevolg van die impak van die Covid-19-pandemie op die ekonomie.

10. Ander inkomste uit nieruiltransaksies

Skenking: diens in natura	485	586

Die afwyking het betrekking op een amptenaar wat bedank het teen die einde van die 2019/20-boekjaar.
Verwys na die narratief in nota 14 vir meer inligting oor die skenking: diens in natura

11. Oordragte en subsidies ontvang

Oordragte en subsidies ontvang	550	1 844

Die afwyking is as gevolg van die vermindering van die oordragfondse wat van die Departement van Kultuursake en Sport ontvang is as gevolg van begrotingsbesnoeiings vanweë die impak van die Covid-19-pandemie.

12. Ouditgelde

Eksterne oudit	94	77

13. Konsultasie en uitgekontrakteerde dienste

Konsultante en uitgekontrakteerde dienste	497	949

Die afwyking is as gevolg van projekte wat tydelik gestaak is as gevolg van die Nasionale Staat van Inperking wat afgekondig is om die impak van die Covid-19-pandemie te takel.

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14. Algemene uitgawes		
Advertensies	-	51
Bankkoste	2	3
Kommunikasie	85	-
Koerierdienste	-	29
Werknemerkoste: diens in natura	485	586
Onthaal	2	369
Toerusting <R5 000	-	1
Geskenke en toekennings	-	13
Regskoste	-	210
Drukwerk en skryfbehoeftes	41	119
Hernuwing van sagtewarelisensie	42	39
Reis en verblyf	25	466
	682	**1 886**

Advertensies:
Gedurende die 2019/20-boekjaar het die entiteit verpersoonlikte muurbaniere en promosie-items gekoop. Advertensies was nie gedurende die oorsigjaar nodig nie.

Kommunikasie:
Die afwyking is as gevolg van lede wat datakoste geëis het vir vergaderings wat aanlyn bygewoon is.

Koerierdienste
Gedurende die 2019/20-boekjaar is permitte aan aansoekers afgelewer via 'n koerierdiens wat nie vir die oorsigjaar nodig was nie.

Werknemerkoste: diens in natura:
Amptenare van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies verbonde aan die Erfenis Wes-Kaap. Departementele personeel wat die openbare entiteit ondersteun, sluit in die Hoof- Finansiële Beampte, Direkteur: Museums, Erfenis- en Geografiese name, lynfunksie in die bogenoemde direktoraat, asook 'n toegewyde span vir Finansiële Bestuur wat die Hoof- Finansiële beampte ondersteun. Terwyl lynfunksiepersoneel en senior bestuurders 'n dubbele rol vervul, is die finansiële bestuurspan toegewyd aan die openbare entiteit. Vanweë die tweeledige rol wat die meeste van die bogenoemde personeel vervul, is dit moeilik om die tyd wat aan die Openbare Entiteite bestee word, toe te deel. Die diens in natura wat verband hou met hul salarisse kan gevolglik nie betroubaar gemeet word nie. Die erkenning het dus slegs betrekking op die toegewyde finansiële span wat die Hoof- Finansiële Beampte ondersteun in die uitvoering van haar rol as Hoof- Finansiële Beampte aan die openbare entiteit en die Departement. Die bedrag wat geopenbaar word, is dus slegs die diens in natura wat deur die finansiële span gelewer word.

Onthaal:
Die afwyking is as gevolg van minder spyseniering wat nodig was aangesien vergaderings aanlyn plaasgevind het.

Geskenke en toekennings:
Gedurende die 2019/20-boekjaar is sertifikate aan lede gegee wat die einde van hul termyn bereik het.

Regskoste:
Die afwyking is as gevolg van geen regsgedinge en hofsake wat gedurende die oorsigjaar ontvang is nie in vergelyking met die vorige jaar.
Drukwerk en skryfbehoeftes:
Die afwyking is as gevolg van minder eksemplare wat van die verskillende verslae gedruk is.
Reis en verblyf:
Die afwyking is as gevolg van minder terreinbesoeke wat gedurende die oorsigjaar plaasgevind het as gevolg van die impak van die Covid-19-pandemie.

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15. Ledegeld		
Annas, R	-	14
Attwell, M	-	33
Bailey, E	36	19
Baumann, N	22	24
Belter, D	46	15
Buttgens, P	38	35
Black, W	-	8
Carlsen, R	43	11
Collier, M	43	7
De Kock, S	6	22
De Swardt, I	-	11
De Waal, J	-	29
Dumbrell, K	30	53
Fataar, M	32	4
Gribble, J	24	19
Gibbs, D	42	34
Hermansen, S	29	10
Jacobs, G	74	61
Johnston, S	51	14
Knight, J	36	25
Lavin, J	3	7
Leshoro, T	-	12
Makeka, M	4	25
Malan, A	21	42
Martin, R	20	27
Mavumengwana, S	29	53
Mdludlu, M	26	23
Mgijima, B	10	14
Milandri, L	39	12
Moffette, A	-	6
Muller, C	72	83
Mutti, B	-	14
Myakala, V	12	16
Narainne, G	19	9
Ndhlovu, B	-	1
Orton, J	18	16
Pansegrouw, C	-	6
Peters, W	57	11
Redelstorff, R	2	-
Ruiters, R	-	19
Saunders, D	40	42
Scurr, M	47	46
Smart, C	-	13
Smidt, I	-	13
Smith, R	30	3
Snelling, C	-	54
Thomas, G	-	28
Van de Merwe, H	7	40
Van Graan, A	21	24
Vermeulen, F	-	40
Webley, L	29	56
Williams, G	20	-
Winter, S	21	-
Wolters, M	8	4
	1 107	**1 207**

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16. Kontant (gebruik in) gegenereer uit werke		
Tekort	(404)	(313)
Veranderinge in bedryfskapitaal:		
Inventarisse	-	1
Ontvangbare rekeninge van ruiltransaksies	13	(15)
Ander ontvangbare rekeninge van nieruiltransaksies	-	500
Betaalbare rekeninge van ruiltransaksies	(5)	(2)
Onbestede voorwaardelike toelaes en ontvangste	-	241
	(396)	**412**
17. Verpligtinge		
Gemagtigde bedryfsuitgawes		
Goedgekeur en gekontrakteer		
Africa Web – Webwerf-aanbieding	15	32
Joline Young Erfenis Konsultasie-agentskap	-	40
Eco Africa Omgewingskonsultante (Edms) Bpk	172	172
Archeo - Adventures: CMP for Early Farmsteads	33	33
Yolk designs	13	13
SSA ADS Edms Bpk	114	114
Vidamemoria Erfenis Konsultasie-agentskap: Prinses Vlei	-	55
Vidamemoria Erfenis Konsultasie-agentskap: 5 Provinsiale	-	81
Erfenisterreine	-	75
Square One Landskapargitekte	465	-
Eco Africa Omgewingskonsultante (Edms) Bpk	76	-
Cedar Tower Services Edms Bpk		
	888	**615**
Totale bedryfsverpligtinge		
Goedgekeur en gekontrakteer	888	615
	888	**615**
Hierdie besteding sal befonds word uit:		
Totale verpligtinge		
Gemagtigde bedryfsbesteding	888	615

18. Voorwaardelike aanspreeklikheid

MIDNIGHT STORM INVESTMENTS 170 (EDMS) BPK v MINISTER VAN KUNS EN KULTUUR en ander, saak 46055/15

1. Dit hou verband met 'n hofsaak wat by 'n Hooggeregshof in Noord-Gauteng aanhangig gemaak is. Die saak hou verband met 'n besluit wat deur EWK geneem is om nie die beplande luukse behuisingsontwikkeling, hersonering en onderverdeling van regte na 'n eiendom wat 'n Provinsiale Erfenisterrein is, goed te keur nie. EWK word as ’n derde verweerder en die LUR van die Departement van Kultuursake en Sport as ’n vyfde verweerder aangehaal. Die eienaars het 'n dagvaarding uitgereik om die koste wat hulle op die grond bestee het, te verhaal omdat hulle beweer dat die verklaring hul eiendomsreg beperk en 'n konstruktiewe onteiening moet wees. Die verhoor is in Julie 2019 aangehoor en is afgesluit met die slotbetoë in Januarie 2020. Die Hof het in die guns van die verweerders beslis. Na die uitspraak is ’n aansoek vir Verlof tot Appèl by die Hoogste Hof van Appèl deur die Noord-Gauteng Hooggeregshof toegestaan.

Indien die eis slaag by die Hoogste Hof van Appèl, word EWK se aanspreeklikheid op R8,2 miljoen geraam, tensy die Departement die Konstitusionele Hof nader om ’n finale uitspraak oor die saak te lewer.

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19. Verwante partye

Verhoudings

Primêre Befondser	Departement van Kultuursake en Sport
Strategiese befondser	Wes-Kaapse Kultuurkommissie
Strategiese befondser	Wes-Kaapse Taalkomitee

Die Departement van Kultuursake en Sport verskaf kantoorruimte aan Erfenis Wes-Kaap om hul administratiewe en finansiële funksies te verrig.

Transaksies met verwante partye

Inkomste ontvang van verwante party		
Departement van Kultuursake en Sport	550	1 844

20. Foute uit die vorige periode

Ontvangbare rekeninge is nie ten volle openbaar gemaak ingevolge AERP 104, wat tot ’n oorverklaring aanleiding gegee het.
Die regstelling van die fout(e) gee aanleiding tot die volgende aanpassings:

Staat van finansiële posisie		
Ontvangbare rekeninge van ruiltransaksies	-	(89)
Aanvanklike opgehoopte surplus	-	(89)

21. Risikobestuur

Die entiteit se aktiwiteite stel dit bloot aan ’n verskeidenheid finansiële risiko’s: markrisiko billikewaarde-rentekoersrisiko, kontantvloei-rentekoersrisiko), kredietrisiko en likiditeitsrisiko.

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom wanneer dit betaalbaar is nie. Ingevolge die leningsvereistes verseker die entiteit dat voldoende fondse beskikbaar is om verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande rekeninge betaalbaar, word binne 30 dae vanaf die verslagdatum betaal.

Sensitiwiteitsontleding

Indien die rentekoerse op finansiële instrumente met veranderlike koers 1% hoër/laer was met alle ander veranderlikes konstant, sou die surplus vir die jaar R66 101 hoër/laer gewees het.

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty nie hulle kontraktuele verpligtinge sal nakom nie, wat tot ’n finansiële verlies vir die entiteit kan lei. Die entiteit het ’n beleid aanvaar waarvolgens slegs met kredietwaardige partye sake gedoen word.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito’s, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit deponeer kontant slegs by groot banke met hoëgehalte-kredietwaardigheid en beperk blootstelling aan enige teenparty.

Geen kredietperke is gedurende die verslagtydperk oorskry nie en bestuur verwag nie enige verliese weens nieprestasie deur hierdie teenpartye nie.

Maksimum blootstelling aan kredietrisiko

Die entiteit se blootstelling aan kredietrisiko ten opsigte van lenings en ontvangbare rekeninge is beperk tot die bedrae op die balansstaat.

21. Risikobestuur (vervolg)

Markrisiko

Die entiteit word nie aan markrisiko blootgestel nie, omdat krediteure binne 30 dae ná ontvangs van ’n faktuur betaal moet word soos deur die Tesourieregulasies en die WOFB vereis word.

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vaste- en swewende koerslenings en banksaldo’s wat die entiteit aan billikewaarde-rentekoersrisiko en kontantvloei-rentekoersrisiko blootstel, en kan as volg opgesom word:

Finansiële bates

Handels- en ontvangbare rekeninge is teen ’n vaste rentekoers. Die bestuur hanteer rentekoersrisiko deur voordelige koerse vir swewende koerslenings te onderhandel en waar moontlik van vastekoerslenings gebruik te maak.

Die bestuur se beleid behels ook die balansering van die rente op batelenings met die rente betaalbaar op laste.

Kontantvloei-rentekoersrisiko

Finansiële instrument	Verskuldig in minder as een jaar	Verskuldig in een tot twee jaar-	Verskuldig in twee tot drie jaar-	Verskuldig in drie tot vier jaar-	Verskuldig na vyf jaar-
Gewone kredietvoorwaardes:	6 610				
Kontant in huidige bankinstellings	-	-	-	-	-
Betaalbare rekeninge – Verlengde kredietvoorwaardes	6 610	-	-	-	-
Netto bedrag	-	-	-	-	-
Verby betaaldatum, maar nie voorsien nie					

	2021 R '000	2020 R '000

22. Begrotingsverskille

Wesenlike verskille tussen begroting en werklike bedrae

Begrotingsaanpassing:
Gedurende die 2020/21-boekjaar is die begroting met R377 000 verminder, van ’n oorspronklike begroting van R2,367m na ’n aangepaste begroting van R1,990m. Dit is hoofsaaklik te wyte aan die vermindering van die oordragbetaling van die Departement van Kultuursake en Sport as gevolg van die impak van die Covid-19-pandemie.

22.1 – Erfenis aansoekgeld:
Die afwyking is as gevolg van minder aansoekgeld wat ontvang is gedurende die oorsigjaar as gevolg van die impak van die Covid-19-pandemie op die boubedryf.

22.2 - Ander inkomste uit nieruiltransaksies:
Die afwyking is hoofsaaklik toe te skryf aan die skenking van AERP 23 / werknemerskoste vir diens in natura wat van die Departement van Kultuursake en Sport ontvang is. Verwys na nota 14 vir besonderhede.

22.3- Oordragte en subsidies ontvang:
Die afwyking is as gevolg van die vermindering van oordragfondse wat van die Departement van Kultuursake en Sport ontvang is as gevolg van begrotingsbesnoeiings vanweë die impak van die Covid-19-pandemie.

22.4 - Ledegeld:
Die afwyking is as gevolg van minder terreinbesoeke as wat beplan is wat plaasgevind het as gevolg van die Staat van Inperking beperkings.

22.5 – Algemene uitgawe:
Die afwyking is hoofsaaklik toe te skryf aan AERP 23 skenking/werknemerkoste aanpassing wat gemaak is vir diens in natura wat van die Departement van Kultuursake en Sport ontvang is. Verwys na nota 14 vir besonderhede.

23. BBSEB-prestasie

Inligting oor die nakoming van die BBSEB-wet is opgeneem in die Jaarverslag onder die afdeling getiteld Prestasie-inligting oor voldoening aan BBSEB.

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