



Western Cape
Government



Heritage Western Cape

Annual Report
2021/2022

The images contained on the cover of Heritage Western Cape's Annual Report 2021/2022:

1. Ou Tronk Museum, Clanwilliam (32°10'52"S 18°53'37"E)
2. Pinnacle Point Caves, Mossel Bay (34°12'28"S 22°05'22"E)
3. Princess Vlei in Retreat, Cape Town Metropolitan (34°02'54.2"S 18°28'55.6"E)
4. Genadendal Mission Museum, Genadendal (34°07'19"S 19°5'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 Meetings
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
OSD	Occupation Specific Dispensation
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 again to table the Annual Report of Heritage Western Cape for the financial year ending on 31 March 2022 for the last time as Chairperson of the Council. As the Council was appointed by the Provincial Minister of Cultural Affairs and Sport the Honourable Minister Ms Anroux Marais about two years ago for a period of three years starting from 1 November 2019 to 31 October 2022; therefore, the current Council's term will expire within a period of few months from now.

The Council was inaugurated by the Honourable Premier, Mr Alan Winde and Minister Marais on 23 October 2019. The Council made some minor changes since its inception to its sub-committees 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 to render their services to serve on these committees. The process of managing heritage resources in a fast-growing province like ours is very complex and complicated 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 the Council.

These gains would not be possible without the dedication of the staff members of the Department of Cultural Affairs and Sport who despite all the difficulties and challenges caused by the pandemic managed to deliver sterling services. Council is of the view that additional staff members must be employed in order to execute its mandate optimally. Of great concern is also the salaries paid to professional staff members. There is a discrepancy in the salaries of professional staff members when compared with similar positions in the competitive environment. This is something that deserves attention in order 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 is the Accounting-Authority. Our Council benefitted immensely from guidance provided by the Chief Financial Officer (CFO) and now has a better financial and numerical expertise for 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 were given a wider mandate to approve applications for the registration of conservation bodies.

Regarding this report for 2021/2022 Financial year, Heritage Western Cape is very humbled that during this period under review the following two sites were unveiled as Provincial Heritage Sites: Blaauwberg Nature Reserve on 24 August 2021 and Princess Vlei on 12 October 2021.

I would like to thank the current Council and those who have tendered their resignations 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 the Chief Executive Officer, Mr Michael Janse van Rensburg and staff members for doing all the heavy lifting making our work as Council very easy.



Adv. Mandla Mdludlu

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 the Head of Department Guy Redman, 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.



Chairperson of Council
Adv. Mandla Mdludlu
Date: 31 August 2022

4. CHIEF EXECUTIVE OFFICER'S OVERVIEW

It is with humility that I have accepted the appointment of Chief Executive Officer of Heritage Western Cape (HWC) from 1 July 2021. When one starts any new position, it is important to give recognition to those who have gone before. In this respect I give thanks to my predecessor, Dr Mxolisi Dlamuka, who steered HWC successfully for several years. In the same breath, my sincere appreciation to Ms Colette Scheermeyer who acted as Chief Executive Officer for several months and who remains a valuable colleague within the HWC management team.

During the year under review HWC has worked towards its vision of an inclusive, transformed, people-centred, and sustainable management of heritage resources in the Western Cape. We have done this by seeking to build on past successes and deliver on promises made. To this effect HWC has successfully delivered on its planned performance targets for 2021/2022. This included the formal protection of three provincial heritage sites and the unveiling of two provincial heritage sites. The Blaauwberg Nature Reserve was unveiled on 24 August 2021 and Princess Vlei was unveiled on 12 October 2021. In addition, support was provided for a total of 117 Council and committee meetings in order to process the 2 326 applications received during 2021/2022.

Looking ahead, HWC in working with partners and stakeholders developed a service delivery improvement roadmap. The roadmap has identified three key priority areas which will guide HWC over the next few years. These areas are: 1) expanding capacity, 2) promotion of heritage and 3) improving efficiencies.

As a priority focus area, HWC required additional staff to deliver on its legislative mandate and provide adequate service delivery, with specific emphasis on the processing of heritage applications. These capacity challenges have been steadily addressed with the successful appointment of eight additional heritage officers in 2021/2022 with additional support vacancies in the process of being filled. Additional personnel funding was acquired for this purpose through the assistance of the Premier's Fixed Capital and Property Development (FCPD) team and Problem Driven Iterative Adaptation (PDIA) team, previously referred to as the War Room. HWC has also increased its efforts in the training of staff, given that although qualified, staff require in-house training on internal systems and processes including committee structures, legal mandates, application processes etc.

The newly appointed staff is a welcome addition to HWC, but it's important to understand that HWC has far reaching responsibilities as mandated by the National Heritage Resources Act. Therefore, HWC must strategically leverage partnerships and stakeholder organisations in order to expand its capacity and reach even further. To this effect HWC will follow a managed network model through leveraging key stakeholders such as Conservation Bodies, Local Authorities and Enforcement Authorities moving forward.

The second key priority area for HWC concerns the active promotion of heritage throughout the Western Cape. To this end HWC has set for itself a target to develop a new overarching marketing and communication strategy which will guide the promotion of heritage in the province focussing on partners, clients and the general public. Part of this strategy is the HWC website and social media pages which require a revamp to increase its user-friendliness. In addition, HWC will develop various short educational videos to use online and during workshops. The videos will cover a wide range of topics including: the importance of heritage, the role of HWC, heritage application procedures etc. Lastly HWC will roll out a series of information workshops on an annual basis.



Mr Michael Janse van Rensburg

The third priority area for HWC will focus on efficiency gains. HWC migrated to an online application process during the COVID-19 pandemic. However, the process remains largely manual with regards to the submission of applications via email. HWC must move forward with integrating its application process into SAHRIS in order to automate the application process. To this end HWC has actively pursued a Memorandum of Agreement with SAHRA. This will allow for more efficient monitoring and reporting on applications to HWC. In addition, the case load per weekly Heritage Officers' Meeting is too large and HWC will investigate alternative options to restructure this process.

HWC will finalise the publication of regulations concerning section 30 & 31 of NHRA which will allow HWC to declare heritage areas. This in conjunction with motivating local authorities to take responsibility for the management of grade three resources will greatly assist in reducing the number of applications submitted to HWC. HWC will increase its efforts in this regard, specifically with the City of Cape Town.

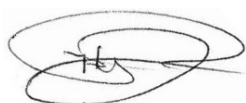
As a HWC management team we are committed to seeing the goals of the service delivery improvement roadmap realised and by extension promote the significance of heritage in the province. The team endeavours to achieve these goals as a statement of commitment that HWC is here to serve the people of the Western Cape.

In conclusion I thank the Minister of Cultural Affairs and Sport for her ongoing leadership and support of HWC. I thank the Head of Department of Cultural Affairs and Sport, his senior management team and all HWC support staff for their ongoing dedication and support during this past year. I further extend my appreciation to the Audit Committee who conducted oversight and appraisal of HWC's performance during 2021/2022.

Spending Trends

Programme	2021/22			2020/21		
	Budget	Actual expenditure	(Over)/ under expenditure	Budget	Actual expenditure	(Over)/ under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	2 121	1 945	176	1 990	1 895	95
Total	2 121	1 945	*176	1 990	1 895	95

**The under expenditure mainly relates to project delays and Covid-19 restrictions*



Chief Executive Officer
Mr Michael Janse van Rensburg
Date: 31 August 2022

PART A: GENERAL INFORMATION

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.

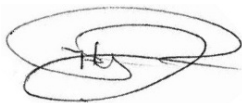
The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.

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 2022.

Yours faithfully



Chief Executive Officer
Mr Michael Janse van Rensburg
Date: 31 August 2022



Chairperson of Council
Adv. Mandla Mdludlu
Date: 31 August 2022

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.

PART A: GENERAL INFORMATION

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): <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> compile a manual that explains to members of the public how to lodge an application for access to information that the body holds; and 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: <ul style="list-style-type: none"> sets out the rules and guidelines that administrators must follow when making decisions; requires administrators to inform people about their right to review or appeal and their right to request reasons; requires administrators to give reasons for their decisions; and gives members of the public the right to challenge the decisions of administrators in court.
Protection of Personal Information Act, 2013	Act 4 of 2013	This Act places a responsibility on institutions to ensure the following: <ul style="list-style-type: none"> 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. <p>As HWC collects personal information in the processing of applications, the POPI Act needs to be complied with.</p>
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: <ul style="list-style-type: none"> To identify, record and assess relevant heritage resources within Western Cape; To protect and manage heritage resources within the Western Cape; and To establish policies, objectives and strategic plans for heritage resources management.

PART A: GENERAL INFORMATION

National Legislation	Reference	Description
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

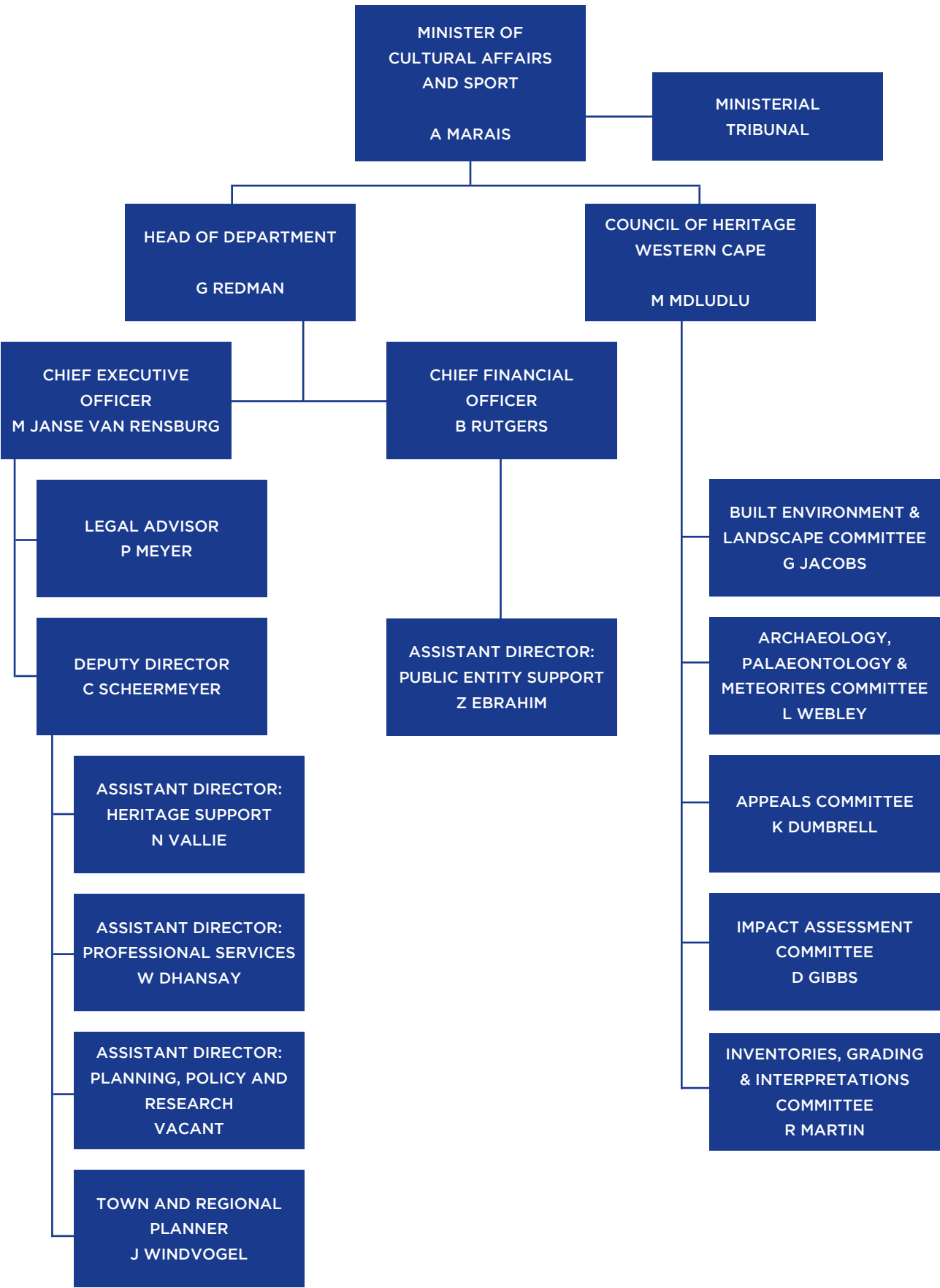
Court Case	Reference	Description
Louis Johannes Raubenheimer v the Trustees of the Hendrik Johannes Bredenkamp Trust and Others	Western Cape High Court, case no. 10228/2004	The judgment deals with what constitutes a “bona fide interest” in a decision of a heritage authority which will convey locus standi 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.
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.

Court Case	Reference	Description
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 Eiendoms-ontwikkeling (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.
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.

PART A: GENERAL INFORMATION

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 5000m ² ”. 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 5000m ² , 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.
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.

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, under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 44-46 of the Report of the Auditors Report, published as Part E: Financial Information.

2. SITUATIONAL ANALYSIS

2.1. Service Delivery Environment

The effect of the Covid-19 pandemic on service delivery over the period under review has eased as HWC's Council, committees and support staff of the Department of Cultural Affairs and Sport (DCAS) maintained its services largely through the use of online platforms. Site inspections of committees have gradually increased while maintaining the Covid-19 health and safety protocols put in place in the previous financial year. The ability of staff and committees to resume site inspections in person, is an important monitoring and evaluation tool of committees in making decisions related to development applications. Previously committees and staff relied on photographic images provided by the applicant to determine the state of the heritage resource, where it was not feasible to access properties in person due to the lockdown restrictions. That has gradually eased, and site inspections have resumed fully.

HWC continues to be a key role player in the approval processes of developments as triggered in terms of the National Heritage Resources Act. The need for economic stimulus and growth in the province, as lockdown levels eased, also placed an expectation on HWC to be ready to respond to incoming development applications efficiently. This has proved challenging at times largely due to external factors such as loadshedding that has affected the hosting of Committee meetings. This has required review of potential loadshedding schedules and realigning meeting times and the order of business at meetings of Committees to ensure members of the public are hosted to review their permit applications. Such meetings took place weekly, while adjustments were made to schedules. All planned meetings of HWC were successfully undertaken. The online meetings have proved very beneficial to stakeholders and interested and affected parties. Previous in-person committee meetings required a presence at the offices of HWC, whereas the current online meetings have allowed for greater accessibility province wide as such meetings are open to the public to attend.

HWC remains committed to the work of the Fixed Capital Property Development Team (FCPD), which was launched as a pilot phase in 2019 and has continued its work successfully since. The initiative aimed to identify and address blockages in service delivery in various key points of growth for the province. The identified problem the team would address relating to HWC was stated 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 2021/2022, which include:

- the exemption of certain areas or types of development from the need to obtain heritage authorisation. One previous success was the exemption of the Parow Station Precinct from section 34 of the NHRA.
- 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 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 financial year, which is also reflected in the planning of HWC's Annual Performance Plan, underscore priorities within heritage resources management 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 (tangible and intangible) 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

The role of local conservation bodies and interest groups continues to influence and assist in HWC having a collective, integrated 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. HWC forms an integral part of the value chain in the service delivery context of the WCG and advocates for a sustainable development approach with stakeholders which places culture and heritage as a pivotal arm in the 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 2 326 heritage applications.

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 2 326 applications received by HWC, 65 were applications made pertaining to the management of Provincial Heritage Sites. 24 Permit applications for the excavation or research of archaeological or paleontological sites or objects were received. Despite the slight decline in the number of permit applications to HWC in 2020/2021 totalling 2 069, there has been an increase in the number of permit applications received and processed in 2021/2022 totalling 2 326. The additional number of applications has affected the total number of meetings of Committees, with the projected HWC APP target of 100 meetings for Council and Committee meetings achieved, with an additional 17 meetings largely, resulting in a variance of 17 meetings.

PART B: PERFORMANCE INFORMATION

The graph below (figure 1) illustrates the number of applications received over the past five financial years:

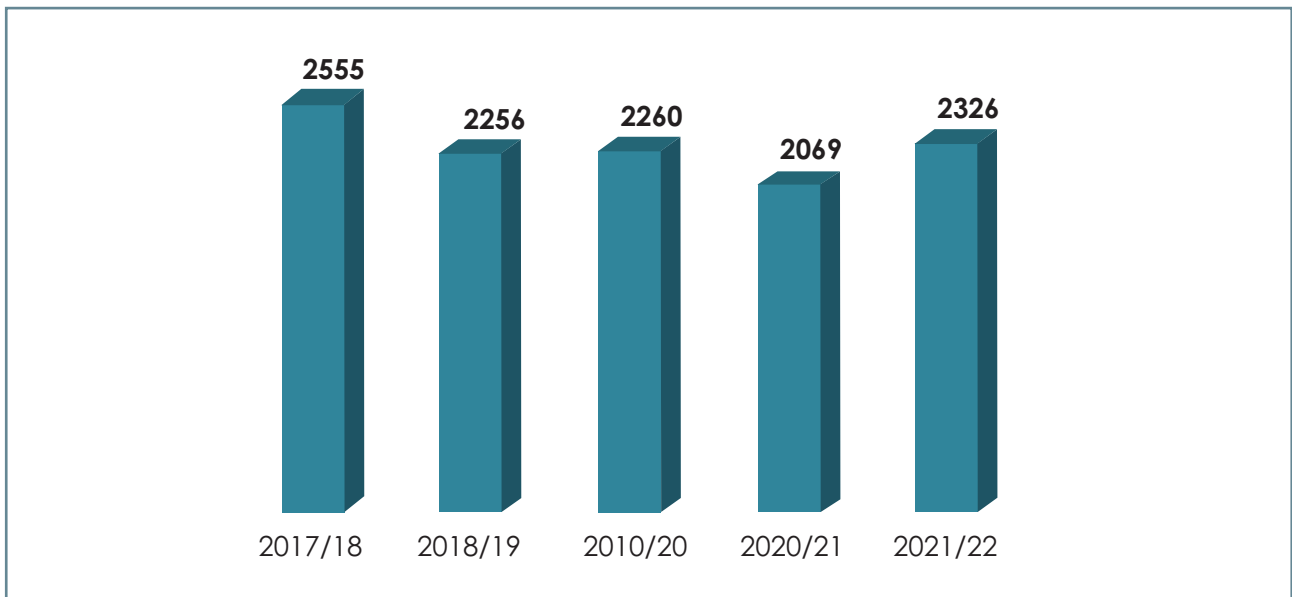


Figure 1: Number of applications per year - over the past five financial years

The graph below (figure 2) illustrates types of applications received by HWC:

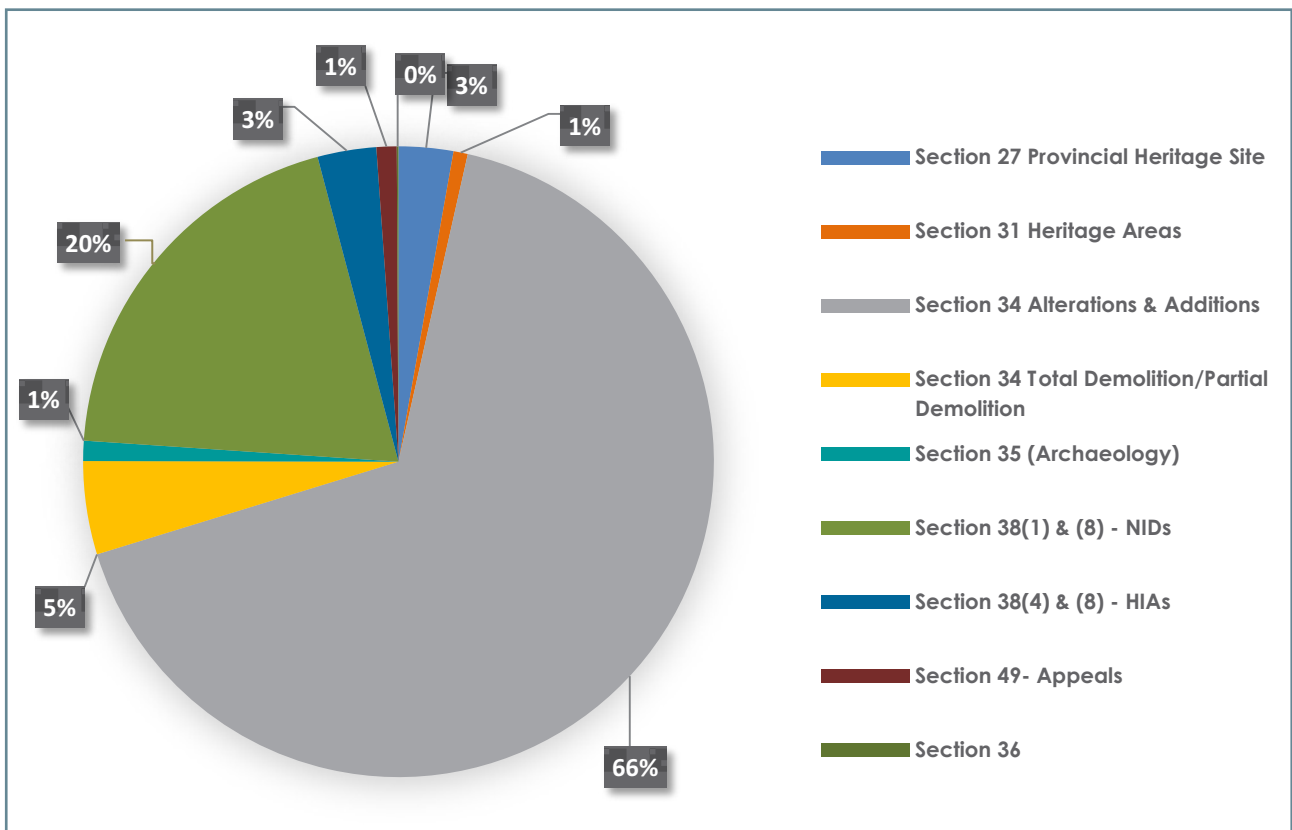


Figure 2: Types of applications received by HWC

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). The agendas for all the meetings are posted on HWC’s website, DCAS website and circulated to parties wishing to attend the meetings and partake in the discussions. The graph below (figure 3) illustrates the percentage of applications considered by each committee.

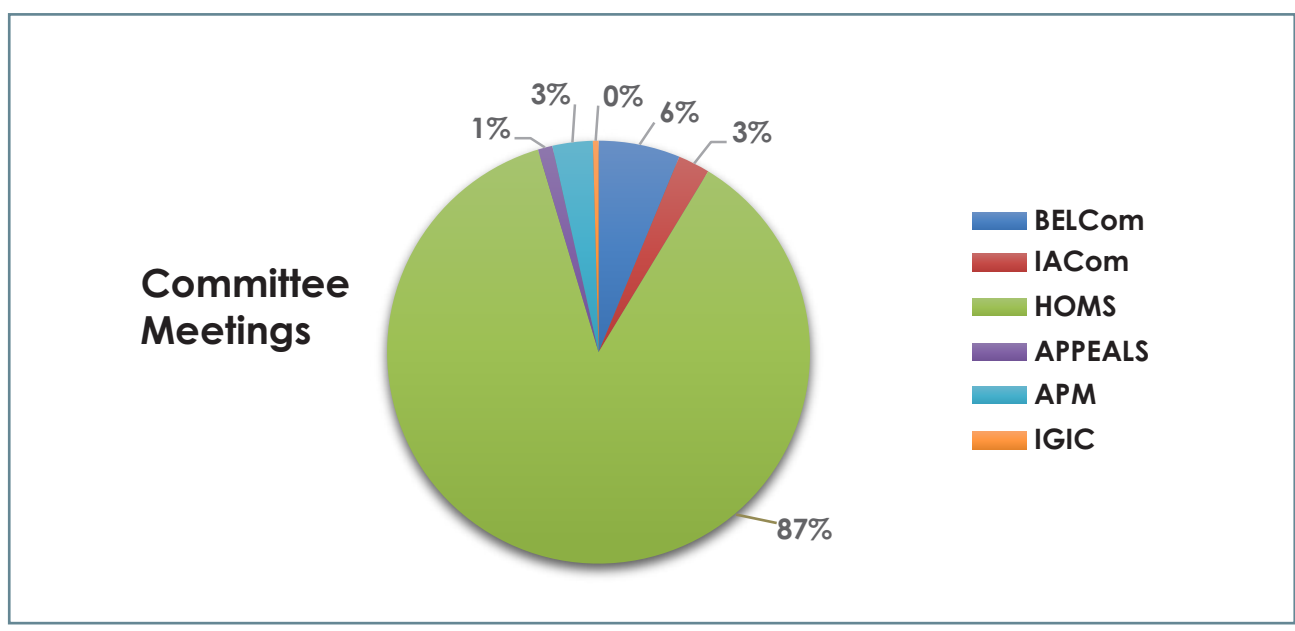


Figure 3: Percentage of application considered by each committee

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. 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 27 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 13 decisions were referred to the Ministerial Independent Tribunal, 11 of which were heard in that financial year. Of the 11 heard items, rulings have been received for 8 matters, 6 of which were in HWC’s favour.

PART B: PERFORMANCE INFORMATION



2.2. Organisational environment

The Department of Cultural Affairs and Sport provides an annual subsidy, and operational support to HWC in order to enable it to implement the NHRA. HWC received additional support in transfer payments from the DCAS to insure the entity for contingent liabilities related to the court cases. HWC has started assessing its revenue stream in the increase of permit application fees to avoid a scenario where it has heavily dependent on the annual transfer payment of the department. An inherent risk related to contingent liability HWC faces is its decision making of its permit application due to possible legal action. This has been appropriately mitigated within the risk tolerance level, as an appointed legal adviser oversees all decisions and meetings of Council and Committee. An external factor beyond HWC's control is an Interested and Affected Party who does not agree with the merits of a decision of HWC and exercises their legal right to challenge such a decision in court.

During the year additional staffing capacity was provided to HWC as part of the DCAS capacitation of its Heritage Resources Management Services section within Museums, Heritage and Geographical Names directorate. Staff within this section are seconded to the entity HWC. During the year under review the appointment of eight Heritage Officers was successfully concluded. Previously only two Heritage Officers dealt with cases across the province. Other appointments included the appointment of a Specialist Heritage Officer and the appointment of an OSD: Town Planner. The purpose of the OSD post is for the official to liaise with municipalities in considering heritage resources matters as required in terms of the NHRA in their Spatial Development Frameworks planning.

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 co-ordinates
Remainder Erf 2838, 148 Buitengracht Street, Bo-Kaap, Cape Town 66/1777	Pending publication	<p>The structure at number 148 Buitengracht Street, Bo-Kaap is very rare, both in its age and the period for which it was used for residential purposes. It has aesthetic and architectural values, both for its intactness and its visual qualities. It is highly significant in its occupation by members of a social and religious community who claim the environs, being Bo-Kaap as a place of heritage significance.</p> <p>Its townscape context to which it contributes, and which reinforces its own architectural significance is high. The structure at 148 Buitengracht Street situated on Remainder Erf 2838 also abuts the first or oldest mosque in the entire country, the Auwal Mosque which is a declared Provincial Heritage Site as well. 148 Buitengracht Street is also very close to nineteen proclaimed National Heritage Sites within the Bo-Kaap area.</p>	33,92237°S 18,41478°E

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS co-ordinates
Kaaimans River Railway Bridge, Wilderness, George	P.K. 002/2021	<p>The Kaaimans River Railway Bridge is indispensable to an understanding of the cultural landscape of the Southern Cape Coast, and settlement patterns of agriculture market towns, forestry and ultimately urbanisation.</p> <p>The Kaaimans River Railway Bridge is a superb example of the technology available in 1925, the time of its construction. It combines bridge-building technology with that of tunnelling in creating passage through one of the most difficult terrains in South Africa. The method of construction using caissons that were sunk 23 meters below the level of the bed with eight-meter pylons above was a notable achievement at the time.</p> <p>The bridge is uncommon as an engineering structure of that era. Equally important, it is a rare single transportation link to have such an outsized impact on the regional economy. The connection that the bridge made from the major Southern Cape Coast towns of Knysna through to Mossel Bay brought major social and economic benefits to the region.</p> <p>The construction marked the opening up of the Southern Cape Coast of South Africa at a time when railways were expanding after years of inactivity. The resulting growth in infrastructure has been vital to the economy of the area for nearly 100 years. The bridge is one of the most important symbols of this and of the technology of that era.</p> <p>The Kaaimans River Railway Bridge is an excellent and unique example of this kind of construction and should be protected in order that future generations are made aware of South Africa's achievements prior to and without the benefit of digital technology.</p> <p>The bridge is an exemplary reflection of engineering technology that has resulted in artistic beauty. The South African Institution of Civil Engineering (SAICE) declared the bridge the 2019 National Historic Civil Engineering Landmark of the Year.</p>	A: 33°59'53.66"S 22°33'23.31"E B: 33°59'50.91"S 22°33'28.30"E

PART B: PERFORMANCE INFORMATION

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS co-ordinates
“a portion of Thornton Road between Klipfontein and Repulse Roads”, concerning only the street boundary, excluding the pavement or any private property, Athlone, Cape Town in memory of the Trojan Horse Massacre	P.N. 002/2021	<p>Thornton Road possesses high social and historical significance – representing a powerful space of resistance politics in the 1980s. Various sites along Thornton Road hold memories. The Trojan Horse incident symbolised the growing desperation of the apartheid government and the increased brutality with which they responded to unrest and protest within townships. Thornton Road is representative of mass action and a gathering place of anti-apartheid protests, particularly student protests.</p> <p>Thornton Road 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. Thornton Road bears significance for social and cultural reasons in representing defiance and the passion for the liberation struggle.</p>	<p>Point A: 33°57’43.42”S 18°30’37.80” E;</p> <p>Point B: 33°57’43.50”S 18°30’38.06” E;</p> <p>Point C: 33°57’44.40”S 18°30’37.83” E;</p> <p>Point D: 33°58’25.71”S 18°30’40.84” E;</p> <p>Point E: 33°58’44.78”S 18°30’42.27” E;</p> <p>Point F: 33°58’44.80”S 18°30’42.02” E;</p> <p>Point H: 33°57’44.12”S 18°30’37.61” E;</p> <p>Point G: 33°58’25.72”S 18°30’40.63” E</p>

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
Heritage Inspector Policy	The purpose of this policy is to set criteria for appointment and training of Heritage Inspectors, the conducting inspections, and to ensure compliance with Section 50 of the NHRA.

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 a representative of HWC testified. The matter was postponed until 9 July 2021. The matter was further postponed to 4 October 2021 due to Covid-19 Regulations and once again to 24 February 2022 and on to 14 March 2022 in order to set a final date for the matter to be heard on 10 May 2022

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	<p>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.</p> <p>The judgment was appealed. The applicant thereafter approached HWC to investigate a proposed settlement and is in the process of submitting an amended application to HWC. The appeal process has been suspended pending the outcome of the application.</p>
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.

2.4 Progress towards achievement of institutional Impacts and Outcomes

HWC has aligned its strategic plan and performance plan 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 intended strategic impact has been to ‘conserve and promote heritage resources that builds 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 satisfactory outcomes in regard to these strategic indicators, as all targets in the Annual Performance Plan under review were achieved, with an over achieved target on the ‘number of Council and Committee meetings hosted in order to make decisions in terms of the NHRA’.

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:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	** Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement 2021/2022	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	1	-		
Integrated management of heritage resources in the Western Cape.	Declaration & Identification of Provincial Heritage sites	Number of provincial heritage sites formally protected	3	5	3	3	-		
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	4	4	-		

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	**Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	
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	134	100	117	+17	Additional meetings were held due to the complexity of applications received requiring due consideration for heritage decisions 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	2	-		
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	4	4	-		

PART B: PERFORMANCE INFORMATION

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

While the entity does not report on any specific Covid-19 interventions, it has adapted its business processes since the start of lockdown to host all meetings of Council and Committees online. In the current financial year this totalled 117 meetings of Council and Committees. Further, HWC closed its physical counter and put business processes in place to receive and review all permit applications online. As a result of the global pandemic and impact of Covid-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. 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	Inter- vention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of bene- ficiaries (Where Possible)	Disaggre- gation of bene- ficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contri- bution to the Outputs in the APP (where applicable)	Immediate outcomes
N/A								

4. REVENUE COLLECTION

Source of Income	2021/22			2020/21		
	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	1 023	887	136	773	721	52
Transfer Payment	898	898	-	1 002	550	452
Interest Income	200	201	(1)	215	214	1
Total	2121	1986	*135	1 990	1 485	505

* The under collection mainly relates to no income received from fines and penalties related to client's breach of heritage agreements.

Programme	2021/22	2020/21				
	Budget	Actual expenditure	(Over)/under expenditure	Budget	Actual expenditure	(Over)/under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	2 121	1 945	176	1 990	1 895	95
Total	2 121	1 945	*176	1 990	1 895	95

*The under expenditure mainly relates to project delays and Covid-19 restrictions

Heritage Western Cape received an annual transfer payment from the Department to support the work of the entity total R 550,000. In addition, Heritage Western Cape received R 348,426 from the Department to assist with the creation of a database for permit applications refused for demolition as required in terms of the National Heritage Resources Act.

Linking performance with budgets

While less revenue than projected was raised during 2021/2022 the entity is in the process of revising its application fee schedule to market related prices to increase its revenue generation ability in future. HWC will consider ways of improving its recovery of administrative penalties emanating from the breach of heritage agreements.

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).

Meeting	Topic
Standing Committee on Cultural Affairs and Sport	
8 November 2021	Deliberation on the 2020/21 Annual Reports of the Department of Cultural Affairs and Sport and its entities (Heritage Western Cape, Western Cape Language Committee, Western Cape Cultural Commission).
7 December 2021	Deliberation on Vote 13: Cultural Affairs and Sport in the schedule to the Western Cape Adjustments Appropriation, 2021.
15 March 2022	Discussion on Western Cape Appropriation Bill 2021 – Vote 13 Department of Cultural Affairs and Sport.

Meeting	Topic
Provincial Accounts Committee	
1 February 2022	Deliberation on the 2020/21 Annual Report for the Department of Cultural Affairs and Sport and its Entities, Western Cape Language Committee, Western Cape Cultural Commission and Heritage Western Cape

3. EXECUTIVE AUTHORITY

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

Quarterly Performance Report	31 July 2021; 31 October 2021; 31 January 2022; 30 April 2022
In-year Monitoring Report	31 July 2021; 31 October 2021; 31 January 2022; 30 April 2022

4. THE ACCOUNTING AUTHORITY/BOARD

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.

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.

The term of the current council started on 1 November 2019 and comes to an end on 31 October 2022.

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.

PART C: GOVERNANCE

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 Meet- ings attend- ed
Ms Emmylou Bailey	Member	1 November 2019	N/A	MA Archaeology and Heritage Management	Cultural landscapes; archaeology	Hearth Heritage	APM Appeals (alternate member)	18
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	17
Mr Stuart Hermansen	Member	1 November 2019	N/A	B.A.S and B. Architecture	Heritage resources; heritage architecture	HB Architects (Pty) Ltd	Appeals	15
Mr Graham Jacobs	Member	1 November 2020	N/A	B.Arch MA Conservation Studies (Built Environment)	Architecture; documentation of heritage and database; Development guidelines	Countryside Design CC.	BELCom	22
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	17
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	11

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 Meet- ings attend- ed
Adv Mandla Mdludlu	Chair- person	1 November 2019	N/A	BLuris, LLB, Certificate in Labour Law	Law and Property law	Audit Committee (Overstrand Municipality); West Coast TVET; NHBRC; HPCSA	N/A	5
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; South African Heritage Resources Authority; Western Cape Provincial Geographical Names Committee	N/A	4
Ms Cecilene Muller	Member	1 November 2019	31 March 2022	MA Archaeology (Archaeometry), Bcocsc (Hons) Management and Social Policy, BA (Hons) Archaeology and Bsoc- Sociology	Archaeology, Heritage Resource Management, Grading and declaration	Cognitive Morph Pty Ltd	APM IACom	29
Ms Vuyiseka Myakala	Member	1 November 2019	21 May 2021	Higher Certificate Counselling and Communication	Museums and heritage management	N/A	IGIC	0

PART C: GOVERNANCE

List of Committee members 2019- 2022

Committee	No. of meetings held	No. of members	Name of members
BELCOM	20	5	Mr Graham Jacobs (Chairperson) Mr Dennis Belter Ms Mishkah Collier (resigned on 14 December 2021) Mr Shawn Johnston Prof Walter Peters Ms Helene van der Merwe
APM	12	6	Dr Lita Webley (Chairperson) Ms Cecilene Muller Dr Jayson David John Orton Mr John Gribble Ms Emmylou Bailey Dr Wendy Black Dr Ragna Redelstorff
Appeals	12	5	Ms Katherine Dumbrell (Chairperson) Dr Nicholas Baumann Prof Andrew van Graan Dr Antonia Malan Mr Stuart Hermansen Ms Emmylou Bailey (Alternate member)
IGIC	6	5	Mr Ron Martin (Chairperson) Ms Vuyiseka Myakala (resigned on 24 May 2021) Ms Maureen Wolters Dr Bongani Ndhlovu Mr Jason Knight Ms Lynn Michelle Abrahams (appointed on 27 August 2021)
IACOM	12	9	Mr David Gibbs (Chairperson) Mr Jason Knight Mr Siphwo Mavumengwana Ms Cecilene Muller (resign on 31 March 2022) Mr Dave Saunders Mr Mike Scurr Mr Rashiq Fataar Ms Sarah Winter Mr Gaarith Williams (resign on 14 January 2022) Mr Chris Snelling (appointed on 18 February 2022) Ms Janine de Waal (appointed on 18 February 2022)

Remuneration of council and 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
Abrahams	Lynn	8	0	8
Bailey	Emmylou	43	4	47
Baumann	Nicholas	23	0	23
Belter	Dennis	60	10	70
Black	Wendy	0	0	0
Buttgens	Peter	25	0	25
Carelsen	Rashaad	30	0	30
Collier	Mishkah	22	0	22
De Waal	Janine	1	0	1
Dumbrell	Katherine	41	0	41
Fataar	Mogammad Rashid	23	2	25
Gribble	John	29	0	29
Gibbs	David	44	2	46
Hermansen	Stuart	33	1	34
Jacobs	Graham	73	7	80
Johnston	Shawn	65	3	68
Knight	Jason	41	1	42
Malan	Antonia	27	0	27
Martin	Ron	27	1	28
Mavumengwana	Siphiwo Innocent	21	0	21
Mdludlu	Mandla	23	0	23
Mgijima	Bongani	9	0	9
Milandri	Laura	29	0	29
Muller	Cecilene	69	2	71
Ndhlovu	Bongani	0	2	2
Orton	Jayson David John	14	0	14
Peters	Walter	69	2	71
Redelstorff	Ragna	0	0	0
Saunder	Dave	38	5	43
Scurr	Mike	40	2	42
Smith	Raymond	28	1	29
Snelling	Chris	1	0	1

PART C: GOVERNANCE

Surname	Name	Remuneration R`000	Other allowance (T&S) R`000	Total R`000
Van Graan	Andre	27	0	27
Van der Merwe	Helene	69	3	72
Webley	Lita	33	0	33
Williams	Gaarith	11	0	11
Winter	Sarah	28	4	32
Wolters	Maureen	12	4	16
TOTAL		1 136	56	1192

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.

Enterprise Risk Management Policy and Strategy

The Department adopted an Enterprise Risk Management Policy on 12 April 2021 for the 2021/22 – 2024/25 financial years. This policy articulates the risk management philosophy and captures, on a high-level, the roles and responsibilities of the different role players. It provides the basis for the risk management process which is supplemented with the detail in the strategy.

The Enterprise Risk Management (ERM) strategy and implementation plan outlines how the Public Entity will implement the ERM Policy adopted by the Accounting Authority (AA). This ERM strategy is informed by the Provincial Enterprise Risk Management Policy and Strategy (PERMPS) as well as its own ERM Policy and risk profile.

ERMECO responsibility

The ERMECO reports that it has complied with its responsibilities arising from Section 51 (1)(a)(i) of the Public Finance Management Act, Treasury Regulation 3.2.1 and Public Service Regulations of 2016, Chapter 2, Part 1, 2 and 3. The ERMECO also reports that it has adopted the appropriate formal Terms of Reference (approved by the ERMECO chairperson on 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 oversight and reporting) during the year under review. Most meetings were attended by all members or his/her representative.

The table below discloses relevant information on ERMECO members:

Member	Position	Attended	Date appointed
Mr G Redman	Accounting Officer (Chairperson)	4	31/03/2017
Ms B Rutgers	Director: Financial Management (CFO)	4	31/03/2017
Ms C Sani	Director: Library Service	*2	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)	*3	31/03/2017
Ms J Boulle	CD: After-School Programme	4	31/03/2017
Ms J Moleleki	Director: Arts, Culture and Language Services	4	31/03/2017
Mr M Janse van Rensburg	Director: Museums, Heritage and Geographical Names Services (also CEO: HWC)	*3	1/07/2021
Dr L Bouah	Chief Director: Sport and Recreation	*3	31/03/2019
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	*2	31/03/2017
Mr P Hendricks	Director: Sport Development	4	31/03/2017

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

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

Other attendees	Position	Attended
Ms A Haq	Director: Enterprise Risk Management (DotP)	4
Mr D Micketts	Chief Risk Advisor: Enterprise Risk Management (DotP)	4
Ms N Mabude	Risk Advisor: Enterprise Risk Management (DotP)	3
Ms C Cochrane	Chief Risk Advisor: Enterprise Risk Management (DotP)	2
Ms J Reed	Risk Advisor: Enterprise Risk Management (DotP)	1
Mr I Bull	Deputy Director: Internal Audit	4
Mr P Swartbooi	Director: Internal Audit	3
Ms M Natesan	Deputy Director: Provincial Forensic Services (DotP)	4

ERMECO KEY ACTIVITIES

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

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

Key risks considered and addressed during the year

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

- The risks of Loss of heritage resources through unauthorised alteration/ destruction or vandalism encapsulates destruction of irreplaceable heritage resources and the issue of inadequate capacity to enforce the law when heritage resources are threatened by unpermitted development. Therefore, generic guidelines have been developed and training of HWC officers have been conducted. Facilitated heritage awareness workshops are held with key stakeholders like host communities, conservation bodies and municipalities.
- Council/Committees take decisions that could be ultra vires due to committee ignorance over applicable legislation. Therefore, the legal advisory team attends all committee meetings to guide decision making within legal parameters.

Management of risks

Risk assessments are conducted to determine the effectiveness of the department's risk management strategy and to identify new and emerging risks because of changes in the internal and/or external environment. Each risk was deliberated and debated during the year and presented at the quarterly ERMECO meetings. Senior managers were required to provide feedback on progress with implementation of action plans to reduce the likelihood of risks materialising and/or the impact should they materialise. ERMECO also referred risks back to the Entity that should be analysed more extensively and recommended additional mitigations or actions to manage risks. Management takes ownership of risks and often discusses risk matters at various platforms as part of its culture in an effort to constrain risks in a collaborative and innovative way. The ERM Policy and Strategy are circulated to all officials on an annual basis for all levels of staff to stay abreast of enhancements that have been effected and as a means of embedding risk management. Bespoke and generic risk awareness sessions were also conducted to share benchmarking elements to aid risk management maturity. Activities detailed in the implementation plan are perpetually monitored and periodically reported on, in the same way that APP deliverables are monitored, to detect potential risks and deviations from indicators and the achievement of outcomes and non-adherence to legislative and policy mandates.

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

Key emerging risks for the following financial year

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

Conclusion

There has been significant progress with the management of risks during the 2021/22 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the public entity which has contributed to favourable public entity performance. The improvement can be attributed to risk awareness and training programmes provided to officials in the Public Entity via the MS Teams medium/video conference software platform during the COVID-19 pandemic. The Public Entity 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 AUDIT AND AUDIT COMMITTEES

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

- Assess and make appropriate recommendations for improving the governance processes in achieving the entity's objectives;
- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process;
- Assist the Accounting Authority in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement.

Internal Audit work completed during the year under review for the Department and Entity included four assurance engagements, two consulting engagements and four follow up audits. Details of these engagements are included in the Audit Committee report.

The Audit Committee is established as an oversight body, providing independent oversight over governance, risk management and control processes in the Department and 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;
- Review of AGSA management report;
- Review of the AGSA Audit report;

PART C: GOVERNANCE

- Review of Entity In year Monitoring;
- Entity Risk Management;
- Internal Control;
- Pre-determined objectives;
- Ethics, Fraud and Corruption

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

Name	Qualifications	Internal or external	If internal, position in the Department	Date appointed	Date Resigned	No. of Meetings attended
Mr Ameen Amod (Chairperson)	MBA; CIA; CGAP; CRMA; BCom Accounting	External	N/a	1 January 2019 (2 nd term)	Contract expired 31 December 2021	5
Mr Pieter Strauss (Chairperson w.e.f. 01-Jan-22)	BCom Accounting; BCompt Honours; CA (SA)	External	N/a	1 January 2022 (2 nd term)	N/a	7
Mr Ebrahim Abrahams	BCom Accounting Honours	External	N/a	1 January 2022 (2 nd term)	N/a	6
Ms Annelise Cilliers	BCompt Honours; CA (SA)	External	N/a	1 January 2022 (2 nd term)	N/a	7
Ms Fayruz Mohamed	BCompt Honours; CA (SA)	External	N/a	1 January 2022 (1 st term)	N/a	2

7. FRAUD AND CORRUPTION

Fraud and corruption represent significant potential risks to the Entity's assets and can negatively impact on service delivery efficiency and the Entity's reputation.

The WCG adopted an Anti-Fraud and Corruption Strategy which confirms the Province's zero-tolerance stance towards fraud, theft and corruption. In line with this strategy the Public Entity is committed to zero-tolerance with regard to corrupt, fraudulent or any other criminal activities, whether internal or external, and vigorously pursues and prosecutes by all legal means available, any parties who engage in such practices or attempt to do so.

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

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

8. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2022.

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 27.1. 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:

- Heritage Resource Management
- Museum Services
- Enterprise Content Management
- Sport Equipment
- WCG Corporate Governance Framework Baseline Assessment – Consulting Engagement (WCG Transversal IA Plan)
- Broadband Realisation Project Phase 2 – Consulting Engagement (WCG Transversal IA Plan)

The areas for improvement, as noted by Internal Audit during the performance of their work, were agreed to by Management. The Audit Committee monitors the implementation of the agreed actions on a quarterly basis.

In-Year Management and Monthly/Quarterly Report

The Audit Committee is satisfied with the content and quality of the quarterly in-year management and performance reports issued during the year under review by the Accounting Authority of the Entity in terms of the National Treasury Regulations and the Division of Revenue Act.

Evaluation of Financial Statements

The Audit Committee has:

- Reviewed and discussed the Audited Annual Financial Statements to be included in the Annual Report;
- Reviewed the AGSA's Management Report and management's response thereto;
- Reviewed changes to accounting policies and practices as reported in the Annual Financial Statements; and
- Reviewed material adjustments resulting from the audit of the Entity.

Compliance

The Audit Committee has reviewed the Entity's processes for compliance with legal and regulatory provisions.

Performance Information

The Audit Committee has reviewed the information on predetermined objectives as reported in the Annual Report.

Report of the Auditor-General South Africa

The Audit Committee have on a quarterly basis reviewed the Entity's implementation plan for audit issues raised in the prior year. We have met with the AGSA to ensure that there are no unresolved issues that emanated from the regulatory audit. Corrective actions on the detailed findings raised by the AGSA are monitored by the Audit Committee on a quarterly basis.

The Audit Committee concurs and accepts the AGSA's opinion regarding the Annual Financial Statements and proposes that these Audited Statements be accepted and read together with their report.



Mr Pieter Strauss
Chairperson of the Social Cluster Audit Committee
Heritage Western Cape
Date: 19 August 2022

PART C: GOVERNANCE

9. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the BBBEE requirements of the BBBEE Act of 2013 and as determined by the Department of Trade and Industry.

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

PART D: HUMAN RESOURCE MANAGEMENT

1. 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 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 48-74, which comprise the statement of financial position as at 31 March 2022, 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 2022, and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for 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

7. With reference to note 20 to the financial statements, the public entity is the defendant in a lawsuit where the plaintiff is claiming reimbursement costs for expenses incurred in relation to commencement of a development site which is land that has been categorised as a heritage site. The public entity is opposing the claim. 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 Standards of GRAP and the requirements of the PFMA, and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
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 2022:

Programme	Pages in the annual performance report
Heritage Western Cape	24-25

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 raise 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

PART E: FINANCIAL INFORMATION

18. Refer to the annual performance report on pages 24-25 for information on the achievement of planned targets for the year and management's explanations provided for the overachievement 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 raise 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. 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. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information and 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

25. 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 2022



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 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 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

Country of incorporation and domicile	South Africa
Nature of business and principal activities	<p>Heritage Western Cape is a Schedule 3C Public Entity, reporting to the Department of Cultural Affairs and Sport.</p> <p>Heritage Western Cape regulates and monitors the promotion and conservation of the heritage environment in the Western Cape.</p>
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
Auditors	Auditor-General of South Africa

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

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Statement of Financial Position as at March 31, 2022

HERITAGE WESTERN CAPE
Annual Financial Statements
for the year ended March 31, 2022

Figures in Rand thousand	Note(s)	2022	2021
Assets			
Current Assets			
Cash and cash equivalents	3	6 651	6 610
Inventories	4	121	121
Receivables from exchange transactions	5	39	6
Receivables from non-exchange transactions	6	1 000	-
		7 811	6 737
Total Assets		7 811	6 737
Liabilities			
Current Liabilities			
Payables from exchange transactions	7	2	-
Unspent conditional grants and receipts	8	406	406
		408	406
Total Liabilities		408	406
Net Assets		7 403	6 331
Accumulated surplus		7 403	6 331
Total Net Assets		7 403	6 331

Statement of Financial Performance

Figures in Rand thousand	Note(s)	2022	2021
Revenue			
Revenue from exchange transactions			
Heritage application fees	9	887	721
Interest income	10	234	220
Total revenue from exchange transactions		1 121	941
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non - exchange transactions	11	618	485
Transfers and subsidies received	12	1 898	550
Total revenue from non-exchange transactions		2 516	1 035
Total revenue		3 637	1 976
Expenditure			
Audit fees	14	(76)	(94)
Consulting and outsourced services	15	(430)	(497)
General expenses	16	(923)	(682)
Members fees	17	(1 136)	(1 107)
Total expenditure		(2 565)	(2 380)
Surplus for the year		1,072	(404)

Statement of Changes in Net Assets

	Accumulated surplus/ deficit	Total
Figures in Rand thousand		
Balance at April 1, 2020	6 735	6 735
Changes in net assets		
Deficit for the year	(404)	(404)
Total changes	<u>(404)</u>	<u>(404)</u>
Balance at April 1, 2021	6 331	6 331
Changes in net assets		
Surplus for the year	1 072	1 072
Total changes	<u>1 072</u>	<u>1 072</u>
Balance at March 31, 2022	<u>7 403</u>	<u>7 403</u>

Cash Flow Statement

Figures in Rand thousand	Note(s)	2022	2021
Cash flows from operating activities			
Receipts			
Cash received		1 785	1 271
Interest income		201	233
		<u>1 986</u>	<u>1 504</u>
Payments			
Cash paid to suppliers and employees		(1 945)	(1 900)
Net cash flows from operating activities	18	<u>41</u>	<u>(396)</u>
Net increase / (decrease)in cash and cash equivalents		41	(396)
Cash and cash equivalents at the beginning of the year		6 610	7 006
Cash and cash equivalents at the end of the year	3	<u>6 651</u>	<u>6 610</u>

Statement of Comparison of Budget and Actual Amounts

HERITAGE WESTERN CAPE
Annual Financial Statements
for the year ended March 31, 2022

Budget on Cash Basis

	Approved Budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand thousand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Heritage application fees	690	-	690	887	197	23.1
Interest income	200	-	200	201	1	
Total revenue from exchange transactions	890	-	890	1 088	198	
Revenue from non-exchange transactions						
Transfer revenue						
Other income from non- exchange transactions	333	-	333	-	(333)	23.2
Transfers and subsidies received	898	-	898	898	-	
Total revenue from non- exchange transactions	1 231	-	1 231	898	(333)	
Total revenue	2 121	-	2 121	1 986	(135)	
Expenditure						
Members fees	(760)	-	(760)	(1 136)	(376)	23.3
Audit fees	(100)	-	(100)	(74)	26	23.4
General Expenses	(1 261)	-	(1 261)	(735)	526	23.5
Total expenditure	(2 121)	-	(2 121)	(1 945)	176	
Surplus	-	-	-	41	41	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	41	41	
Reconciliation						
Basis difference						
Accrued interest				33		
Other income from non- exchange transactions				618		
Transfers and subsidies received				1 000		
Trade and other payables				(2)		
General expenses				(618)		
Actual Amount in the Statement of Financial Performance				1 072		

Accounting Policies

Figures in Rand thousand	Note(s)	2022	2021
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1. Presentation of Annual Financial Statements

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

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

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 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one reporting period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- the cost or fair value of the item can be measured reliably.

Accounting Policies



1.3 Property, plant and equipment (continued)

Property, plant and equipment are initially recognised at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired at no cost, or for a nominal cost, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost), unless the fair value of neither the asset received nor the asset given up is reliably measurable. If the acquired item is not measured at fair value, its cost is measured at the carrying amount of the asset given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

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

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

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

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

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

Property, plant and equipment are depreciated on a straight-line basis over their expected useful lives to their estimated residual value.

Property, plant and equipment is carried at revalued amount, being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are made with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

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

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

Accounting Policies

1.3 Property, plant and equipment (continued)

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

Item	Average useful life
Equipment	25%
Motor vehicles	20%
Computer software	33.3%

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

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

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

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

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

The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item. Such a difference is recognised in surplus or deficit when the item is derecognised.

Compensation from third parties for an item of property, plant and equipment that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

1.4 Financial instruments

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

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

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

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

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

Classification

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

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

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

Accounting Policies

1.4 Financial instruments (continued)

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 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 a financial asset and financial liability initially at its fair value [if subsequently measured 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.

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, an 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.

Accounting Policies

1.4 Financial instruments (continued)

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.

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting. The entity derecognises a financial asset only when:

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

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created

Accounting Policies



1.4 Financial instruments (continued)

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.

1.5 Statutory receivables

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

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

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

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

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

Accounting Policies

1.6 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;

- 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.

1.7 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 20.

1.8 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.9 Revenue from exchange transactions

Recognition

Revenue is recognised when it is probable that future economic benefits or service potential will flow to the entity and when the amount of revenue can be reliably measured, and specific criteria have been met for the entity's activities. Revenue from the rendering of services is recognised in surplus or deficit in proportion to the stage of completion of the transaction at the reporting date.

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Accounting Policies



1.9 Revenue from exchange transactions (continued)

Measurement

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

Interest, royalties and dividends

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

1.10 Revenue from non-exchange transactions

Recognition

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

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

Measurement

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

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

Conditional grants and receipts

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

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

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

Gifts and donations, including goods in-kind

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

1.10 Revenue from non-exchange transactions (continued)

Services in-kind

The entity recognise services in-kind that are significant to its operations and/or service delivery objectives. The related revenue is recognise when it is probable that the future economic benefits or service potential will flow to the entity and can be measured reliably. An expense in equal value is immediately recognised for the consumption of the service.

Where services in-kind are not significant to the entity's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the entity disclose the nature and type of services in-kind received during the reporting period.

Accounting Policies

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.

1.11 Translation of foreign currencies

Foreign currency transactions

A foreign currency transaction is recorded, on initial recognition in Rands, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Transactions denominated in foreign currencies are translated at the rate of exchange ruling on the transaction date. Monetary items denominated in foreign currencies are translated at the rate of exchange ruling at the reporting date. Gains or losses arising on translation are charged against surplus/deficit.

1.12 Comparative figures

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

1.13 Expenditure

Financial transactions in assets and liabilities

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

Fruitless and Wasteful expenditure

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

Irregular expenditure

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

Transfers and subsidies

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

1.14 Accumulated surplus

The accumulated surplus represents the net difference between the total assets and the total liabilities of the entity. Any surpluses and deficits realised during a specific financial year are credited/debited against accumulated surplus/deficit. Prior year adjustments, relating to income and expenditure, are debited/credited against accumulated surplus when retrospective adjustments are made.

1.15 Budget information

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

The approved budget covers the fiscal period from 4/1/2021 to 3/31/2022.

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.

Accounting Policies



1.15 Budget information (continued)

Material variances of more than 10% is explained in the notes to the Statement of comparison of budgeted and actual amounts.

GRAP 24 requires the budget statement to be disclosed on a comparable basis to the Approved Budget inclusive of the budget classification as published. Management adopted a format that aligns to the Annual Financial Statements which allows for easy reference to and understanding of the Budget compared to the Statement of Financial Performance. The budget statement classification is therefore more explanatory and easier for the users to understand.

1.16 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence or be influenced by that person in their dealings with the entity.

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

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

1.17 Events after reporting date

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

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

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

Accounting Policies

1.17 Events after reporting date (continued)

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

1.18 Value-added Tax (VAT)

The entity is exempt from VAT registration. However, if any funding is received that requires the entity to register as a VAT Vendor, such application will be lodged.

Notes to the Annual Financial Statements

Figures in Rand thousand

2022

2021

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	April 1, 2020	The impact of this is not material.
• GRAP 2: Cash Flow Statement	April 1, 2020	The impact of this is not material.
• GRAP 3: Accounting Policies, Changes in Accounting Estimates and Errors	April 1, 2020	The impact of this is not material.
• GRAP 9: Revenue from exchange Transactions	April 1, 2020	The impact of this is not material.
• GRAP 12: Inventories	April 1, 2020	The impact of this is not material.
• GRAP 14: Events After the Reporting Date	April 1, 2020	The impact of this is not material.
• GRAP 17: Property Plant and Equipment	April 1, 2020	The impact of this is not material.
• GRAP 19: Provisions, Contingent Liabilities and Contingent Assets	April 1, 2020	The impact of this is not material.
• GRAP 23: Revenue from Non-Exchange Transactions	April 1, 2020	The impact of this is not material.
• GRAP 24: Presentation of Budget Information in Financial Statements	April 1, 2020	The impact of this is not material.
• GRAP 104: Financial Instruments	April 1, 2020	The impact of this is not material.
• GRAP 108: Statutory Receivables	April 1, 2020	The impact of this is not material.
• GRAP 20: Related parties	April 1, 2020	The impact of this is not material.

Notes to the Annual Financial Statements

HERITAGE WESTERN CAPE
Annual Financial Statements
for the year ended March 31, 2022

E

PART E: FINANCIAL INFORMATION

Figures in Rand thousand 2022 2021

3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	235	133
Short-term deposits	6 416	6 477
	<u>6 651</u>	<u>6 610</u>

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

Ceramic Tiles	<u>121</u>	<u>121</u>
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Inventory consists of ceramic tiles used to identify heritage sites. During the year under review tiles were distributed free of charge.

5. Receivables from exchange transactions

Accrued interest	<u>39</u>	<u>6</u>
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6. Receivables from non-exchange transactions

Other receivables from non-exchange revenue	<u>1 000</u>	<u>-</u>
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7. Payables from exchange transactions

Trade payables	<u>2</u>	<u>-</u>
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Payables are classified at amortised cost. The carrying value of payable transactions approximates their fair value.

8. Unspent conditional grants

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 Cultural Preservation Grant	241	241
	<u>406</u>	<u>406</u>

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.

No movement in the year under review due to project delays and Covid-19 restrictions.

Notes to the Annual Financial Statements

Figures in Rand thousand		2022	2021
9. Heritage application fees			
Heritage application fees		887	721
The increase is due to more application fees received during the year under review resulting from the easing of Covid-19 restrictions.			
10. Interest income			
Interest received		234	220
11. Other income from non-exchange transactions			
Donation: service in kind		618	485
The increase relates to 1 official appointed during the 2021/2022 financial year. For the detail on the Donation: Service in kind, refer to the narrative in note 16.			
12. Transfers and subsidies received			
Transfers received		1 898	550
Additional funding received from the Department of Cultural Affairs and Sport to assist with future litigation cost.			
13. Property, plant and equipment			
Additions		7	-
Disposal		(7)	-
		-	-
To ensure effective asset management, this function is centralised within the department (DCAS). Grap 17, Property, plant and equipment (derecognition of assets), was applied to account for the effect of the donation at carrying value as at the 31 March 2022.			
14. Audit fees			
External audit		76	94
The decrease is mainly due to the reduction in the audit scope.			
15. Consulting and outsourced services			
Consultants and outsourced services		430	497
Research and advisory services were used for various projects.			

Figures in Rand thousand	2022	2021
16. General expenses		
Advertising	1	-
Bank charges	2	2
Catering	16	2
Communication	88	85
Donations (transfer of asset to DCAS)	7	-
Employee cost: service in kind	618	485
Legal fees	44	-
Printing and stationery	34	41
Software License renewal	39	42
Travel and subsistence	74	25
	923	682

Advertising:

During the 2021/22 financial year, the entity purchased personalised wall banners and promotional items.

Catering:

The increase is due to catering provided at workshops and meetings held face-to-face for committee members. Most meetings in the previous financial year were held virtually, therefore lower catering cost was incurred

Donations:

The entity purchased a podium during 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 Heritage Western Cape. Departmental staff that supports the Public Entity includes the Chief Financial Officer (CFO), Director: Museums, Heritage and Geographical Names, line function in the aforementioned Directorate as well as a dedicated Financial Management team that supports the CFO. Whilst line function staff and Senior Managers fulfil a dual role, the financial management team is dedicated to the Public Entity. Due to dual roles performed by most of the aforementioned staff, it is difficult to apportion the time spent on the operations of the Public Entity. 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.

Legal fees:

During the year under review the entity reimbursed the Department of Cultural Affairs and Sport for legal fees paid on behalf of the entity. The increase is due to litigation and court cases received during the year under review. No legal fees were incurred in the previous financial year.

Printing and stationery:

The decrease is due to fewer copies printed of various reports.

Travel and subsistence:

The increase is due to more site visits attended and more face-to-face meetings and workshops held during the year under review.

Notes to the Annual Financial Statements

Figures in Rand thousand	2022	2021
17. Members fees		
Abrahams, L	8	-
Bailey, E	43	36
Baumann, N	23	22
Belter, D	60	46
Buttgens, P	25	38
Carlsen, R	30	43
Collier, M	22	43
De Kock, S	-	6
De Waal, J	1	-
Dumbrell, K	41	30
Fataar, M	23	32
Gribble, J	29	24
Gibbs, D	44	42
Hermansen, S	33	29
Jacobs, G	73	74
Johnston, S	65	51
Knight, J	41	36
Lavin, J	-	3
Makeka, M	-	4
Malan, A	27	21
Martin, R	27	20
Mavumengwana, S	21	29
Mdludlu, M	23	26
Mgijima, B	9	10
Milandri, L	29	39
Muller, C	69	72
Myakala, V	-	12
Narainne, G	-	19
Orton, J	14	18
Peters, W	69	57
Redelstorff, R	-	2
Saunders, D	38	40
Scurr, M	40	47
Smith, R	28	30
Snelling, C	1	-
Van de Merwe, H	69	7
Van Graan, A	27	21
Webley, L	33	29
Williams, G	11	20
Winter, S	28	21
Wolters, M	12	8
	1,136	1,107

During the financial year there was an increase in the number of meetings held as well as site visits conducted.

Figures in Rand thousand	2022	2021
18. Cash generated from (used in) operations		
Surplus (deficit)	1 072	(404)
Adjustments for:		
Distribution of inventory	-	-
Changes in working capital:		
Receivables from exchange transactions	(33)	13
Other receivables from non-exchange transactions	(1 000)	-
Payables from exchange transactions	2	(5)
	41	(396)
19. Commitments		
Authorised operational expenditure		
Approved and Contracted		
• African Web - Website hosting	32	15
• Eco Africa Environmental Consultants (Pty) Ltd	86	172
• Archeo - Adventures: CMP for Early Farmsteads	33	33
• Yolk designs	13	13
• SSA ADS Pty LTD	114	114
• Eco Africa Environmental Consultants (Pty) Ltd	-	465
• Cedar Tower Services Pty Ltd	76	76
	354	888
Total operational commitments		
Approved and contracted	354	888
This expenditure will be financed from:		
Total commitments		
Authorised operational expenditure	354	888

20. 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

Figures in Rand thousand

2022

2021

21. Related party**Relationships**

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

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

The Minister of the Department of Cultural Affairs and Sport as the Executive Authority is a related person of Heritage Western Cape.

The members of the council of Heritage Western Cape and the entity as disclosed in note 17 are related parties in terms of GRAP 20.

Related party transactions**Income received from related party**

Department of Cultural Affairs and Sport	898	550
------------------------------------------	-----	-----

Receivables from non-exchange transactions

Department of Cultural Affairs and Sport	1 000	-
------------------------------------------	-------	---

22. Risk management

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

Liquidity risk

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

Sensitivity analysis

At 31 March 2022, 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 513 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.

Figures in Rand thousand

2022

2021

22. Risk management (continued)

Market risk

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		6,651	-	-	-	-
Payables - Extended credit terms		-	-	-	-	-
Net amount		6,651	-	-	-	-
Past due but not provided for		-	-	-	-	-
Financial instrument 032022	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade and other receivables - Non exchange transactions	1 000	-	-	-	-	1 000
	1 000	-	-	-	-	1 000

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.

Notes to the Annual Financial Statements



Figures in Rand thousand

2022

2021

23. Budget variances

Material variances between budget and actual amounts

23.1 Heritage Application Fees:

The variance is due to more application fees received during the year under review resulting from the easing of Covid-19 restrictions.

23.2 Other income from non-exchange transactions:

The variance is due to no income received from fines and penalties related to client's breach of heritage agreements.

23.3 Members fees:

The variance is mainly due to the increase in the number of meetings held as well as site visits that were conducted.

23.4 Audit fees:

The variance is mainly due to the overall reduction in audit cost.

23.5 General Expense:

The variance is mainly due to project delays and Covid-19 restrictions.

24. BBBEE Performance

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



Wes-Kaapse
Regering



I Lifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape



Erfenis Wes-Kaap

Jaarverslag
2020/2021

Die grafika wat op die buiteblad van Erfenis Wes-Kaap se 2021/22-jaarverslag verskyn:

1. Ou Tronk Museum, Clanwilliam (32°10'52"S 18°53'37"E)
2. Pinnacle Point-grot, Mosselbaai (34°12'28"S 22°05'22"E)
3. Prinsesvlei in Retreat, Kaapstad Metropool (34°02'54.2"S 18°28'55.6"E)
4. Genadendal Sendingmuseum, Genadendal (34°07'19"S 19°5'E)

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DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING OOR DIE OPENBARE ENTITEIT

GEREGISTREERDE NAAM	Erfenis Wes-Kaap
WETLIKE VORM VAN ENTITEIT	Openbare entiteit
AARD VAN SAKE EN PRIMÊRE AKTIWITEITE	Om erfenisbronne in die Wes-Kaap te identifiseer, bewaar, bestuur en bevorder
REGISTRASIENOMMER	N.v.t
FISIESE ADRES	3 ^{de} vloer, 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
WEBADRES	www.hwc.org.za
EKSTERNE OUDITEURS	Ouditeur-generaal van Suid-Afrika
NAAM EN ADRES	Parklaan 19 Milnerton Kaapstad 7441
BANKE	Nedbank en ABSA
NAAM EN ADRES	Nedbank – St. Georges-winkelsentrum, Kaapstad Stadsentrum, Kaapstad, 8001 Absa – Privaat Sak X9067 Corp Gauteng Kaapstad
MAATSKAPPY-/RAADSEKRETARIS	N.v.t.

2. LYS MET AFKORTINGS/AKRONIEME

AARP	Algemeen Aanvaarde Rekeningkundige Praktyk
APM	Komitee vir Argeologie, Paleontologie en Meteoriete
BAV	Basiese Asseseringsverslag
BELCOM	Komitee vir die Beboude Omgewing en Landskappe
BBP	Bewaringbestuursplan
BBR	Bewaringbestuursraamwerk
BID	Basiese Inligtingsdokument
BSB	Beroepspesifieke Bedeling
BTW	Belasting op toegevoegde waarde
DB	Diensbillikheid
DKES	Departement van Kultuursake en Sport
DORB	Direktoraat vir Ondernemingsrisikobestuur
DvdP	Departement van die Premier
EIA	Erfenisimpakassessering
EWK	Erfenis Wes-Kaap
FJS	Finansiële Jaarstate
HFB	Hoof- Finansiële Beampte
HUB	Hoof- Uitvoerende Beampte
IAK	Impakassesseringskomitee
IGIK	Inventarisse-, Gradering-, en Interpretasiekomitee
KVO	Kennisgewing van Voorneme om te Ontwikkel
LUR	Lid van die (provinsiale) Uitvoerende Raad
MTBR	Mediumtermyn-bestedingsraamwerk
NVG	Nasionale Vervolgingsgesag
OGSA	Ouditeur-generaal van Suid-Afrika
OIA	Omgewingsimpakassessering
OIV	Omgewingsimpakverslag
ORB	Ondernemingsrisikobestuur
ORBekom	Omgewingsrisikobestuur- en Etiekkomitee
PGIA	Probleem-gedrewe Iteratiewe Aanpassing
SAEHA	Suid-Afrikaanse Erfenishulpbronagentskap
SAHRIS	Suid-Afrikaanse Erfenishulpbronsstelsel
SK	Stad Kaapstad
UK	Uitvoerende Komitee
UOWP	Uitgebreide Openbarewerkeprogram
VKEO	Vastekapitaaleiendomsontwikkeling
VEB	Vergadering van Erfenisbeamptes
WBTI	Wet op Bevordering van Toegang tot Inligting
WNBRS	Wet op Nasionale Bouregulasies en Boustandaarde
WNEH	Wet op Nasionale Erfenishulpbronne
WNOB	Wet op Nasionale Omgewingsbestuur

3. VOORWOORD DEUR DIE VOORSITTER

Dit is weereens my voorreg om die Jaarverslag van Erfenis Wes-Kaap vir die boekjaar tot 31 Maart 2022 vir die laaste keer as voorsitter van die Raad ter tafel te lê. Aangesien die Raad ongeveer twee jaar gelede vir 'n tydperk van drie jaar vanaf 1 November 2019 tot 31 Oktober 2022 deur die provinsiale Minister van Kultuursake en Sport, die agbare me Anroux Marais aangestel is, sal die termyn van die huidige raad binne die volgende paar maande verstryk.

Die Raad is op 23 Oktober 2019 deur die eerbare premier, mnr. Alan Winde en minister Marais ingesweer. Sedert die begin van sy termyn het die Raad weens bedankings enkele klein veranderinge aan sy subkomitees ingestel. Hierdie veranderinge is gemaak om nadelige en negatiewe invloede op die werking van die subkomitees te verlig. Die meeste van die werk van Erfenis Wes-Kaap word na hierdie komitees afgewentel, hoewel die finale besluite deur die volle Raad oorweeg en geneem word. Ons Raad is innig dankbaar vir die Erfenisbeampstes wat voortdurend vrywillig instem om in hierdie komitees te dien. Die proses van die bestuur van erfensihulpbronne in 'n snel groeiende provinsie soos ons Wes-Kaap is beslis kompleks en ingewikkeld en vereis harde werk en spesiale vaardighede. Dit is duidelik uit die aantal sake wat voor die tribunale en howe beland wat toenemend in die guns van die Raad beslis is.



Adv. Mandla Mdludlu

Hierdie winste sou nie moontlik gewees het sonder die toewyding van die personeel van die Departement van Kultuursake en Sport nie, wat ondanks die impak van al die moeilikhede en uitdagings wat deur die pandemie veroorsaak is, steeds daarin geslaag het om uitmuntende dienste te lewer. Die Raad is van mening dat bykomende personeellede aangestel moet word om sy mandaat maksimaal uit te voer. 'n Groot rede tot kommer is voorts die salarisse van die professionele personeellede. Daar is 'n groot teenstrydigheid in die salarisse van professionele personeellede vergeleke met soortgelyke posisies in die mededingende omgewing. Dit is iets waaraan aandag gegee moet word om diens van 'n hoë gehalte aan die inwoners van ons geliefde provinsie te kan bly lewer. Dit is werklik kritiek omdat die meeste aanstellings nou intern verwerk word. Tydens die oorsigtydperk het die Raad ook gereeld sy afvaardigings hersien op grond van die regsmening wat bevestig dat die Raad die rekeningkundige gesag is. Ons raad het grootliks voordeel getrek uit die leiding wat deur die Hoof- Finansiële Beampte (HFB) verskaf is en het nou beter finansiële en numeriese kundigheid vir sy fidusiële pligte. Verskeie veranderinge is aan die afvaardigings wat die rekeningkundige gesag is, gemaak om hulle in staat te stel om hul edel rol te vervul. Daar is ook kleiner veranderinge aan die afgevaardigdes in komitees gemaak. Die Inventarisse-, Gradering-, en Interpretasiekomitee (IGIK) het 'n groter mandaat gekry om aansoeke vir die registrasie van bewaringsliggame goed te keur.

Sover dit hierdie verslag vir die 2021/2022-boekjaar aangaan, is Erfenis Wes-Kaap nederig trots dat die volgende terreine in hierdie oorsigtydperk as provinsiale Erfenisgebiede verklaar is: die Blaauwberg Natuurreserveaat op 24 Augustus 2021, en Prinsesvlei op 12 Oktober 2021.

Ek wil graag my dank betuig aan die huidige Raad, en ook diegene wat hul bedankings ingedien het, vir hul uitmuntende prestasie om te verseker dat die Raad glad werk. Ons het groot begrip vir die geweldige verantwoordelikheid wat op ons skouers geplaas is, en ons is nederig dankbaar vir die voorreg wat aan ons opgedra is om die mense van ons geliefde provinsie te dien. Ek wil ook my waardering teenoor die Hoof-Uitvoerende Beampte, mnr. Michael Janse van Rensburg en ander personeellede uitspreek vir hul harde werk wat ons werk in die Raad ligter gemaak het.

Ons dank gaan ook na die Hoof- Finansiële Beamppte, me. Brenda Rutgers, en haar afdeling, vir hul om ons finansies doeltreffend en ekonomies te bestuur. Ons is ook dankbaar vir die Hoof van die Departement, mnr. Guy Redman, en die eerbare provinsiale minister, me. Anroux Marais vir hul ondersteuning vir die werk van Erfenis Wes-Kaap; sonder hul ondersteuning sou ons nooit ons doel soos in hierdie Jaarverslag uiteengesit, bereik het nie. Laastens 'n woord van dank aan my mederaad- en komiteelede van Erfenis Wes-Kaap vir hul toewyding en onderneming om moontlike en aanneemlike toekomste vir al ons verledes te skep.



Voorsitter van die Raad
Adv. Mandla Mdludlu
Datum: 31 Augustus 2022

4. OORSIG VAN DIE HOOF- UITVOERENDE BEAMPTTE

Dis in nederigheid dat ek die aanstelling as Hoof- Uitvoerende Beampte van Erfenis Wes-Kaap (EWK) vanaf 1 Julie 2021 aanvaar het. As 'n mens in 'n nuwe pos begin, is dit belangrik om erkenning te gee aan diegene wat jou voorafgegaan het. In hierdie opsig wil ek my voorganger, dr. Mxolisi Dlamuka, bedank, wat die EWK 'n hele aantal jaar suksesvol bestuur het. In dieselfde asem gaan my innige dank ook aan me. Colette Scheermeyer wat verskeie maande lank as Hoof-Uitvoerende Beampte waargeneem het en wat 'n waardevolle lid van die EWK-bestuurspan bly.

Tydens die oorsigjaar het die EWK na sy visie van inklusiewe, getransformeerde, mens-gerigte en volhoubare bestuur van erfenishulpbronne in die Wes-Kaap gestreef. Dit het ons gedoen deur voortdurend op suksesse van die verlede terug te val en ons beloftes na te kom. In hierdie opsig het die EWK sy beplande prestasieteikens vir 2021/2022 bereik. Dit het die formele beskerming van drie provinsiale erfenisterreine en die loodsing van twee provinsiale erfenisterreine ingesluit. Die Blaauwberg-natuurreservaat is op 24 Augustus 2021 geopen, en Prinsesvlei op 12 Oktober 2021. Daarbenewens is ondersteuning vir 117 Raads- en komiteevergaderings gebied om die 2326 aansoeke te verwerk wat in die loop van 2021/2022 ontvang is.



Mnr. Michael Janse van Rensburg

Met die oog op die toekoms het die EWK saam met vennote en belanghebbendes 'n padkaart vir die verbetering van dienslewering ontwikkel. Hierdie padkaart het drie sleutelprioriteitsareas geïdentifiseer wat die EWK oor die volgende paar jaar sal lei. Hierdie areas is: 1) die uitbreiding van kapasiteit, 2) die bevordering van erfenis en 3) die verbetering van doeltreffendheid.

As 'n prioriteitsfokusarea het die EWK bykomende personeel vereis om sy wetgewende mandaat te kan uitvoer en genoegsame dienslewering te kan verskaf, met spesifieke klem op die verwerking van erfenisaansoeke. Hierdie uitdagings in kapasiteit is in 2021/2022-gereedelik hanteer met die aanstelling van agt bykomende Erfenisbeamptes, met bykomende ondersteuningsvakatures wat in die proses is om gevul te word. Bykomende personeelbefondsing vir hierdie doel is met die bystand van die Premier se Vastekapitaaleiendomsontwikkeling (VKEO) en die Probleem-gedrewe Iteratiewe Aanpassingspan (PGIA) verwerf, wat voorheen as die Oorlogskamer bekend gestaan het. EWK het ook sy pogings met die opleiding van personeel verskerp, gegewe die feit dat, hoewel personeel gekwalifiseer is, hulle steeds inhuis in interne stelsels en prosesse, insluitend komiteestrukture, wetlike mandate, aansoekprosesse en meer opgelei moet word.

Die nuut aangestelde personeel is 'n welkome toevoeging tot EWK, maar dit is ook belangrik om te verstaan dat EWK verreikende verantwoordelikhede het soos deur die Wet op Nasionale Erfenishulpbronne voorgeskryf word. EWK moet dus strategiese vennootskappe en belanghebbenderorganisasies betrek om sy kapasiteit te verhoog en selfs verder te reik. In dié opsig sal EWK 'n gemengdenetwerkmodel volg deur sleutelbelanghebbers soos bewaringsinstansies, plaaslike owerhede en toepassings-gesagsliggame te betrek soos wat hulle vorentoe beweeg.

Die tweede prioriteitsfokusarea vir EWK raak die aktiewe bevordering van erfenis deur die hele Wes-Kaap. Vir hierdie doel het EWK hom 'n teiken ten doel gestel om 'n nuwe oorkoepelende bemarking- en kommunikasiestrategie te ontwikkel wat die bevordering van erfenis in die provinsie sal rig en op vennote, kliënte en die algemene publiek sal fokus. Deel van hierdie strategie is die EWK-webwerf en sosialemediablaai, wat 'n opknapping benodig om dit meer gebruikersvriendelik te maak. Daarbenewens sal EWK verskeie kort opvoedkundige video's ontwikkel om aanlyn en tydens werkswinkels te gebruik. Dié video's sal 'n wye verskeidenheid onderwerpe dek, insluitend die belangrikheid van erfenis, die rol van EWK, erfenistoepassingsprosedures ens. Laastens sal EWK jaarliks 'n reeks inligtingswerkswinkels hou.

Die derde prioriteitsfokusarea vir EWK sal op doeltreffende winste fokus. EWK het gedurende die Covid-19-pandemie na 'n aanlyn toepassingsproses gemigreer. Tog bly die proses steeds grotendeels handgedrewe rakende die indiening van aansoeke deur middel van e-posse. EWK moet vorentoe beweeg met die integrering van sy aansoekproses met die Suid-Afrikaanse Erfenishulpbronagentskap (SAEHA) om die aansoekproses te outomatiseer. Vir hierdie doel het EWK aktief 'n Memorandum van Ooreenkoms met SAEHA gesluit. Dit sal meer doeltreffende monitoring en verslagdoening oor aansoeke vir EWK tot gevolg hê. Daarbenewens is die gevallelading vir die weeklikse Vergadering van Erfenisbeamptes (VEB) heeltemal te groot. EWK sal verskeie opsies ondersoek om hierdie proses te herstruktureer.

Laastens sal EWK die publikasie van regulasies oor Artikel 30 en 31 van die Wet op Nasionale Erfenishulpbronne (WNEH) moet finaliseer, wat die EWK die mag gee om erfenisgebiede te verklaar. Dit, saam met die motivering van plaaslike owerhede om verantwoordelikheid vir die bestuur van graad-drie-hulpbronne te aanvaar, sal grootliks help om die aantal aansoeke te verminder wat EWK ontvang. EWK sal sy pogings in hierdie verband, spesifiek met Stad Kaapstad, uitbrei.

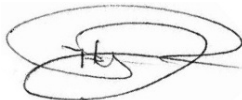
Ons as 'n EWK-bestuurspan is toegewy om toe te sien dat die doelwitte van die padkaart vir beter dienslewering gerealiseer word, en om voorts die betekenis van erfenis in die provinsie te bevorder. Die span streef daarna om hierdie doelwitte te bereik as 'n verklaring van onderneming dat EWK hier is om die mense van die Wes-Kaap te dien.

Ter afsluiting wil ek die Minister van Kultuursake en Sport vir haar voortgesette leierskap en ondersteuning van EWK bedank. Ek bedank ook graag die Departementshoof van Kultuursake en Sport, sy senior besuurspan, en alle ondersteuningspersoneel van EWK vir hul volgehoue toewyding en ondersteuning die afgelope jaar. Voorts wil ek my waardering teenoor die Ouditkomitee uitspreek, wat die oorsig en beoordeling van EWK se werksaamhedetydens 2021/2022 onderneem het.

Bestedingsneigings

Program	2021/22			2020/21		
	Begroting	Werklike besteding	(Oor-)/ onder-besteding	Begroting	Werklike besteding	(Oor-)/ onder-besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	2 121	1 945	176	1 990	1 895	95
Totaal	2 121	1 945	*176	1 990	1 895	95

**Die onderbesteding hou hoofsaaklik verband met verdragings met projekte en Covid-19-inperkings*



Hoof- Uitvoerende Beampte
Mnr. Michael Janse van Rensburg
Datum: 31 Augustus 2022

DEEL A: ALGEMENE INLIGTING

5. VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAAKTHEID VAN JAARVERSLAG

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

Alle inligting en bedrae wat in die jaarverslag openbaar gemaak is, stem ooreen met die finansiële jaarstate wat deur die Ouditeur-generaal van Suid-Afrika (OGSA) geouditeer is.

Die jaarverslag is volledig, akkuraat en vry van enige weglatings.

Die jaarverslag is voorberei in ooreenstemming met die riglyne oor die jaarverslag soos deur die Nasionale Tesourie uitgereik.

Die finansiële jaarstate (Deel E) is voorberei ooreenkomstig die Suid-Afrikaanse Algemeen Aanvaarde Rekeningkundige Praktyk (AARP)-standaarde wat op die openbare entiteit van toepassing is.

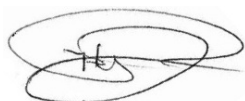
Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die beoordeling wat in hierdie inligting bekend gemaak is.

Die Rekenpligte Gesag is verantwoordelik vir die daarstel en implementering van 'n stelsel van interne beheer wat ontwerp is om redelike versekering oor die integriteit en betroubaarheid van die prestasie-inligting, die menslikehulpbronninligting en die finansiële jaarstate te verskaf.

Die eksterne ouditeurs is ingespan om 'n onafhanklike mening oor die finansiële jaarstate te gee.

Na ons mening weerspieël die jaarverslag die bedrywighede, prestasie-inligting, die menslikehulpbronninligting en die finansiële sake van die openbare entiteit vir die tydperk geëindig op 31 Maart 2022 op 'n billike wyse.

Die uwe



Hoof- Uitvoerende Beampte
Michael Janse van Rensburg
Datum: 31 Augustus 2022



Voorsitter van die Raad
Adv. Mandla Mdludlu
Datum: 31 Augustus 2022

6. STRATEGIESE OORSIG

6.1. Visie

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

6.2 Missie

Erfenis Wes-Kaap verseker en implementeer die inklusiewe identifikasie, volhoubare en geïntegreerde bestuur, bewaring en bevordering van tasbare en ontasbare erfenishulpbronne om tot transformasie en nasiebou by te dra.

6.3 Values

Omgee, bevoegdheid, verantwoordelikheid, integriteit, innovering, responsiwiteit, inklusiwiteit en respek.

7. WETGEWENDE EN ANDER MANDATE

Erfenis Wes-Kaap 'n skedule 3C openbare entiteit, ag die wetgewende mandaat waarop sy algemene funksionering gegrond is, as bindend in terme van die volgende:

- om goeie regeringsbestuur op alle vlakke te bevorder;
- om gemeenskappe te bemagtig om die erfenishulpbronne op te pas en te bewaar sodat dit aan toekomstige geslagte bemaak kan word;
- om algemene beginsels vir die bestuur van erfenishulpbronne deur die hele Wes-Kaap neer te lê; en
- om 'n geïntegreerde stelsel vir die identifisering, beskerming, bewaring, bestuur en bevordering van erfenishulpbronne in die provinsie daar te stel ooreenkomstig die WNEH en die regulasies daarvan.

7.1 Grondwetlike mandate

Artikel	Direkte verantwoordelikheid van Erfenis Wes-Kaap (EWK)
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 24(b)(ii): Omgewing	EWK moet deur wetgewing en ander maatreëls die bevordering van die bewaring van die erfenisomgewing in die Wes-Kaap reguleer en monitor. Dit moenie gedoen word op 'n wyse wat nie ooreenstem met enige bepaling in die Handves van Menseregte nie. Jaarlikse verslae oor hierdie mandaat moet aan die Wes-Kaapse parlement voorgelê word.
Artikel 31: Kulturele, godsdienstige en taalgemeenskappe	EWK moet verseker dat sy program en projekte die kultuurverskeidenheid van die bevolking van die Wes-Kaap in ag neem.
Artikel 41: Beginsels van samewerkende regering en interregeringsverhoudings	EWK werk saam met alle sferes van regering ten opsigte van mandate, EWK werk nou saam met die Departement van Kultuursake en Sport (DKES), die Suid-Afrikaanse Erfenishulpbronagentskap (SAEHA) en munisipaliteite in die Wes-Kaap.
Skedule 4A: Funksionele areas van gelyktydige nasionale en provinsiale wetgewende bevoegdheid	EWK werk nou saam met die SAEHA rakende erfenissake, veral nasionale erfenisgebiede wat in die Wes-Kaap geleë is.
Artikel 195: Basiese waardes en beginsels in die regering van openbare administrasie	Beamptes van EWK moet aan die bepalings van Artikel 195 voldoen, wat 'n beskrywing van die demokratiese waardes en beginsels van die bestuur van openbare administrasie voldoen. 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, maksimum voordele teen die laagste moontlike koste moet lewer.
Grondwet van die Wes-Kaap, 1997	
Artikel 81	EWK moet beleide implementeer om die welsyn van die mense van die Wes-Kaap aktief te bevorder en te behou, spesifiek in verband met die beskerming en bewaring van die natuurlike, historiese, argeologiese en argitektoniese erfenis van die Wes-Kaap tot voordeel van die huidige en toekomstige geslagte. EWK moet in hierdie verband spesifieke beleide implementeer.

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): <ul style="list-style-type: none"> • reguleer finansiële bestuur in nasionale en provinsiale regerings, gelyste en ongelyste openbare entiteite, grondwetlike instellings en provinsiale wetgewers; • verseker dat alle inkomste, uitgawes, bates en laste van hierdie instellings doeltreffend en effektief bestuur word; en • definieer die verantwoordelikhede van persone wat met die finansiële bestuur van hierdie instellings toevertrou is.
Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie wet gee effek aan die reg om toegang tot rekords te hê wat deur die staat en privaat liggame gehou word. EWK en elke ander openbare en privaat liggaam moet onder andere: <ul style="list-style-type: none"> • 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek te rig vir toegang tot inligting wat die liggaam hou; en • 'n inligtingsbeampte aanstel om aansoeke vir toegang tot inligting wat deur die liggaam gehou word, te oorweeg.
Wet op die Bevordering van Administratiewe Geregtheid, 2000	Wet 3 van 2000	Hierdie wet: <ul style="list-style-type: none"> • sit die reëls en riglyne uiteen wat administrateurs moet volg wanneer hulle besluite neem; • vereis dat administrateurs mense inlig oor hul reg tot oorsig en appèl en hul reg om redes aan te vra; • vereis dat administrateurs redes vir hul besluite verskaf; en • gee lede van die publiek die reg om die besluite van administrateurs in die hof uit te daag.
Wet op die Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	Die Wet op die Beskerming van Persoonlike Inligting (WBPI) plaas 'n verantwoordelikheid op instellings om die volgende te verseker: <ul style="list-style-type: none"> • om die beskerming van persoonlike inligting wat deur openbare en privaat liggame verwerk word, te bevorder; en • om sekere voorwaardes te stel wat minimum vereistes vir die verwerking van persoonlike inligting vasstel. <p>Aangesien EWK persoonlike inligting in die verwerking van aansoeke verkry, moet daarmee aan die WBPI voldoen word.</p>
Wet op Nasionale Erfenis-hulpbronne, 1999	Wet 25 van 1999	EWK lei sy mandaat van hierdie wetgewing af. Voorts bemagtig hierdie wet EWK om die volgende uit te voer: <ul style="list-style-type: none"> • om tersaaklike erfenishulpbronne in die Wes-Kaap te identifiseer, aan te teken en te assesser; • om erfenishulpbronne in die Wes-Kaap te beskerm en te bestuur; en • om beleide doelwitte en strategiese planne vir die bestuur van erfenishulpbronne daar te stel.
Wet op die Wêrelderfenis-konvensie, 1999	Wet 49 van 1999	EWK moet, in voldoening aan hierdie wet, verseker dat terreine wat vir Wêrelderfenisstatus benoem word, formeel beskerm word, en, waar nodig, ondersteuning vir voortgaande bewaring en periodieke verslagdoening bied.

DEEL A: ALGEMENE INLIGTING

A

Nasionale wetgewing	Verwysing	Beskrywing
Wes-Kaapse regulasie oor erfenis-hulpbron-bestuur	P.K. 336 van 25 Oktober 2002 P.K. 298 van 29 Augustus 2003 P.K. 212 van November 2004 P.K. 106 van 31 Maart 2005 P.K. 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 t.o. die trustee van die Hendrik Johannes Bredenkamp-trust en ander	Wes-Kaapse Hooggeregshof, saaknommer 10228/2004	Die uitspraak behels 'n bona fide-belang van 'n erfenisgesag wat locus standi sal oordra om te appelleer in terme van die WNEH. Die hof het bevind dat dit 'n werklike belang moet wees en nie slegs 'n sentimentele verbintenis tot die erfenishulpbron nie.
Top Performers (Pty) Ltd t.o. Minister van Kultuursake en Ontspanning	Wes-Kaapse Hooggeregshof, saaknommer 5591/2005	Die uitspraak het 'n wesenlike impak op die appèlprosesse van die tribunaal wat deur die LUR aangestel is ooreenkomstig Artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, saamgelees met Regulasie 12 van P.K. 336 van 2003. DKES en die LUR het kollektiewe stappe gedoen om billike administratiewe prosesse te verseker en voorsiening te maak vir die toelating van nuwe bewyse in die aantekening van 'n tribunaalproses, asook beter voldoening aan die reëls van natuurlike geregtigheid in terme van die audi alteram partem maxim.
Die Voorsittersvereniging t.o. Minister van Kuns en Kultuur	Hoogste Hof van Appèl, saaknommer 25/2006	Die uitspraak sit uiteen wat genoegsame konsultasie met plaaslike gemeenskappe en ander belanghebbers ten opsigte van voorgestelde veranderinge aan geografiese name uitmaak/beteken. DKES en die Geografiesenaamkomitee van die Wes-Kaapse provinsiale regering wat deur die LUR gestig is, is belangrike rolspelers in die implementering van die tersaaklike wetgewing, veral ten opsigte van die fasilitering van konsultasie met belanghebbers en gemeenskappe. Hulle moet hierdie uitspraak in ag neem in die prosesse en prosedures wat hulle gebruik om voorgestelde veranderinge aan geografiese name te maak.
Qualidental Laboratories t.o. Erfenis Wes-Kaap	Hoogste Hof van Appèl, saaknommer 647/2006	Hierdie uitspraak bevestig die magte wat aan die LUR en EWK gegee word om voorwaardes vir 'n ontwikkeling te stel in terme van Artikel 48 van die Wet op Nasionale Erfenishulpbronne, 1999.

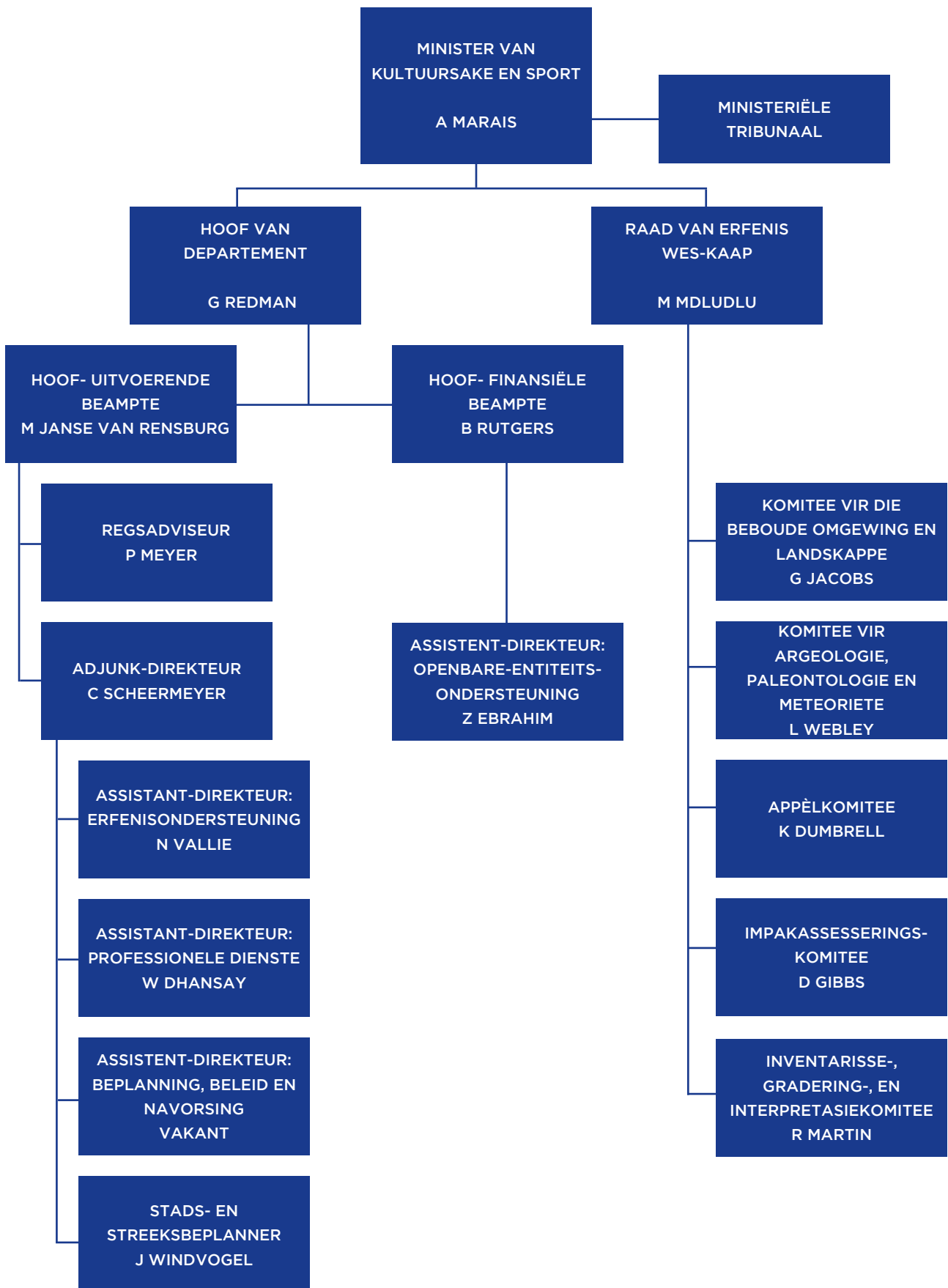
Hofsaak	Verwysing	Beskrywing
Suid-Afrikaanse Erfenishulpbrongagentskap t.o. die Arniston Hotel (Edms.) Bpk. en een ander	Wes-Kaapse Hooggeregshof, saaknommer 5446/2006	Die uitspraak handel oor die saak van werk wat onder die Nasionale Bouregulasies goedgekeur is voor die instelling van 'n formele beskerming in terme van die WNEH en kwessies van geldigheid van 'n kennisgewing van provinsiale beskerming.
Willows Properties (Edms.) Bpk. t.o. Minister van Kultuursake en Sport	Wes-Kaapse Hooggeregshof, saaknommer 13521/2008	Die applikant het 'n dringende aansoek voor die hooggeregshof gebring om die LUR te dwing om 'n besluit te neem, of, alternatiewelik, die Verslag van Besluit ten opsigte van appèl wat met die LUR aangeteken is volgens Artikel 49 van die Nasionale wet op erfenishulpbronne, 1999, saamgelees met Regulasie 12(7) van P.K. 336 van 2003. Die impak van die uitspraak op DKES is dat dit moet verseker dat tribunale Verslae van besluite binne 'n redelike tyd moet uitreik. Korrektiewe maatreëls is geïmplementeer.
Waenhuiskrans Arniston Belastingbetalersvereniging en ander t.o. Verreweide Eiendomsontwikkeling (Edms.) Bpk. en ander	Wes-Kaapse Hooggeregshof, saaknommer 1926/2008	Die hof moes besluit of die SAEHA of EWK jurisdiksie het ten opsigte van persele wat deur SAEHA as Graad 1-persele volgens Artikel 35 en 36 van die Wet op Nasionale Erfenishulpbronne, 1999. Die hof het bevind dat SAEHA in sulke gevalle jurisdiksie het. Die implikasie van hierdie uitspraak vir EWK is dat die Departement regsbystand aan EWK moet verskaf om die wetgewing te vertolk, en dit moet verseker dat EWK binne sy wetlike mandaat optree.
Peter Gees t.o. die provinsiale Minister van Kultuursake en Sport, Wes-Kaap, die Voorsitter: Onafhanklike Appèltribunaal, Erfenis Wes-Kaap, Stad Kaapstad, Stadskombelastingbetalers- en inwonersvereniging	Wes-Kaapse Hooggeregshof, saaknommer 6205/2015	Die hof het beslis, hoewel die feite in hierdie saak verskil van dié in die Qualidental-saak, die oplegging van voorwaardes binne die parameters van die Wet op Nasionale Erfenishulpbronne, 1999, konsekwent met die algemene strekking van die Wet is. Voorwaardes kan in 'n permit vir sloping van 'n bestaande struktuur wat ouer as 60 jaar is, opgelê word in terme van Artikel 34(1) van die wet, op voorwaarde dat dit vir 'n duidelike erfenisdoel opgelê word.
Piketberg Plaaslike Erfeniskomitee en ander t.o. Liebco Vleishandelaars (Edms.) Bpk. en ander (Erfenis Wes-Kaap 2de respondent)	Wes-Kaapse Hooggeregshof, saaknommer 1103/2016	'n Aansoek om hersiening van 'n besluit van EWK se Komitee vir die Beboede Omgewing en Landskappe (BELCOM). Toestemming is deur BELCOM toegestaan om 'n gebou op Erf 207 in Piketberg te sloop. Die Piketberg-erfeniskomitee het by die hooggeregshof aansoek gedoen dat die besluit hersien moet word, aangesien die voorwaardes van die Wet op die Beskerming van Administratiewe Geregtigheid (WBAG) nie aan voldoen is nie. Die hof het EWK se huidige beleid dat hy slegs met geregistreerde bewaringsliggame konsulteer, oorweeg en beslis dat breër konsultasie nodig is, aangesien die besluite wat geneem is, die potensiaal het dat dit lede van die publiek raak. Dit sal beteken dat die applikante vereis sal word om voorstelle te adverteer sodat kommentaar van die breë publiek toegelaat word.

DEEL A: ALGEMENE INLIGTING

A

Hofsaak	Verwysing	Beskrywing
Bryer NO en ander t.o. EWK	Wes-Kaapse Hooggeregshof, saaknommer 16392/2017	Aansoek om hersiening van 'n besluit van EWK om 'n bevel om werk te staak, op te lê, en 'n verklaring waarom 'n aansoek in terme van Artikel 38 van die WNEH nodig was. Dit het hier gegaan oor die definisie van die snellerfaktor in Artikel 38(1) van 'n "perseel groter as 5000 m ² ". EWK het deurgaans die grootte van die perseel as snellerfaktor gebruik. Die applikant was van mening dat "perseel" nie "erf" beteken nie, en dat die erf in hierdie spesifieke geval inderwaarheid in twee aparte erwe verdeel kan word, hoewel dit groter as 5000 m ² is. Die hof het hierdie siening gesteun. Dis belangrik om daarop te let dat die hof nie in ag geneem het dat die perseel gelyk is aan die ontwikkelingsvoetspoor nie. Die erf grootte mag steeds 'n aanduiding van die grootte van die perseel, maar 'n meer genuanseerde benadering is nodig.
Bo-Kaap Burgerlike en Belastingbetalersvereniging t.o. Stad Kaapstad	Wes-Kaapse Hooggeregshof, saaknommer 7031/2017	EWK het as applikant in hierdie aansoek aangesluit om die besluit van Stad Kaapstad te hersien om die konstruksie van 'n veelverdiepingontwikkeling op hierdie perseel toe te laat, wat gedeeltelik 'n Erfenisbeskermingsoorlegsonne (EBOS), en aan die historiese Bo-Kaap grens. EWK se argument was dat die nabyheid van die ontwikkeling aan twee provinsiale persele die provinsiale erfenispersele sou "verander" en dat 'n permit ooreenkomstig Artikel 27 van die WNEH verkry moet word. Die hof het nie hierdie argument aanvaar nie. Dit het ook die geweer om die besluit van Stad Kaapstad in hersiening te neem.
Midnight Storm Investments 170 (Edms.) Bpk. t.o. Minister van Finansies en ander	Noord-Gautengse Hooggeregshof, saaknommer 46055/2015	Die eiser in hierdie saak het vergoeding van die staat en EWK geëis wat voortspruit uit die verklaring van 'n area van hul terrein as provinsiale erfenisgebied (die Baboon Point PEG by Elandsbaai). Die eisers het beweer dat die verklaring effektief hul regte om die grond te ontwikkel, ongedaan gemaak het en dat dit eerder op 'n konstruktiewe onteiening of 'n onwettige vervreemding van hul eiendomsregte is, soos beskerm deur Artikel 25 van die Grondwet. Alternatiewelik het hulle gevra dat die hof moet beslis dat die WNEH ongrondwetlik is, aangesien dit die vervreemding van eienaarskap sonder vergoeding magtig. Die hof het bevind dat die verklaring wettig is en dat dit nie op konstruktiewe onteiening neerkom nie. Die hof het voorts bevind dat die beskerming van eiendomsregte in terme van Artikel 25 nie absoluut is nie, maar aan openbarebelangregte onderworpe is.

8. ORGANISATORIESE STRUKTUUR



DEEL B: PRESTASIE-INLICHTING

1. OUDITEURSVERSLAG: VOORAFBEPAAALDE DOELWITTE

Die OGSA/ouditeur voer tans die nodige ouditprosedures oor die prestasie-inligting uit om beperkte versekering in die vorm van 'n ouditgevolgtrekking te gee. Die ouditgevolgtrekking oor die prestasie teenoor voorafbepaalde doel word in die ouditeur se verslag aan die bestuur ingesluit, onder die titel Voorafbepaalde doelwitte in die deel wat handel oor wetlike en regulatoriese vereistes.

Verwys na bladsy 44-46 van die verslag oor die Ouditeursverslag, gepubliseer as Deel E: Finansiële Inligting.

2. SITUASIONELE ONTLEDING

2.1. Diensleweringomgewing

Die uitwerking van die Covid-19-pandemie op dienslewering oor die oorsigtydperk het afgeneem, aangesien EWK se Raad, komitees en ondersteuningspersoneel van die Departement van Kultuursake en Sport (DKES) sy dienste hoofsaaklik deur die gebruik van aanlyn platforms behou het. Perseelinspeksies van komitees het geleidelik toegeneem terwyl die Covid-19-gesondheid- en veiligheidsprotokolle wat die vorige boekjaar ingestel is, behou is. Die vermoë van die personeel om in persoon met perseelinspeksies voort te gaan, is 'n belangrike monitering- en evalueringshulpmiddel van komitees om die regte besluite oor ontwikkelingsaansoeke te neem. Voorheen het komitees en personeel op fotobeelde gesteun wat deur die aansoeker verskaf is om die stand van erfenishulpbron te bepaal waar dit weens die inperkings nie haalbaar was om persoonlike toegang tot persele te verkry nie. Dit het geleidelik afgeneem, en perseelinspeksies kon ten volle hervat word.

EWK is en bly steeds 'n hoofrolspeler in die goedkeuringsprosesse van ontwikkelings soos vereis in terme van die WNEH. Die behoefte vir ekonomiese stimulus en groei in die provinsie soos inperkingsvlakke verlig is, het verdere verwagtings vir EWK gegee om gereed te wees om doeltreffend op inkomende ontwikkelingsaansoeke te reageer. Dit was by tye uitdagend, hoofsaaklik wens eksterne faktore soos beurtkrag wat die aanbidding van Komiteevergaderings beïnvloed het. Dit het vereis dat potensieël beurtkragkedules hersien en vergadertye en die volgorde van sake in Komiteevergaderings daarvolgens aangepas word om te verseker dat lede van die publiek geakkommodeer en hul permitaansoeke aangehoor kan word. Sulke vergaderings het weekliks plaasgevind, terwyl aanpassings aan skedules gemaak is. Alle beplande vergaderings van EWK is suksesvol onderneem. Die aanlyn vergaderings was baie voordelig vir belanghebbers en geïnteresseerde en betrokke partye. Vorige persoonlike komiteevergaderings het vereis dat mense by die kantore van EWK teenwoordig moet wees, terwyl die huidige aanlyn vergaderings groter toeganklikheid oor die hele provinsie heen toegelaat het, aangesien sulke vergaderings oop is vir die publiek.

EWK bly toegewy aan die werk van die Vastekapitaaleiendomsontwikkelingspan (VKEO), wat in 2019 as 'n loodsfase geïmplementeer is en sedertdien sy werk suksesvol voortgesit het. Die inisiatief is daarop gemik om hindernisse in dienslewering in verskeie sleutelgroeipunte vir die provinsie te identifiseer en te takel. Die geïdentifiseerde probleem wat die span sou takel in verband met EWK is gestel as: "Werkverliese en 'n afname in ekonomiese aktiwiteit in die eiendomsontwikkelingsbedryf in Stad Kaapstad". Die VKEO-span het die PGIA aangeneem om sy werk in die identifisering van die hoof- en verdere oorsake van die probleem, intreepunte vir optrede en verandering vanruimtes vir die oplossing van die probleem te onderneem. Deur die werk van die VKEO-span het EWK in 2019/2020 verskeie sleutelinisiatiewe in werking gestel, en in 2021/2022 daarmee voortgegaan. Dit sluit in:

- die kwytskelding van sekere areas of tipes ontwikkeling van die behoefte om erfenismagtiging te verkry. Een vorige sukses was die kwytskelding van die Parow-stasiegebied van Artikel 34 van die WNEH;
- die betrekking van plaaslike owerhede om hulle aan te moedig om in terme van die WNEH bevoeg verklaar te word om plaaslike erfenishulpbronne te bestuur, wat tot doeltreffende besluitneming op 'n plaaslike vlak sal lei; en
- voortsetting van die identifisering van areas wat permitaansoekprosesse kan versnel.

Die behoeftes in die diensleweringomgewing in terme van gesondheid, ekonomiese groei, werkskepping, tegnologie, sosiale welsyn, omgewing, en vele ander aspekte het weens Covid-19 verander. Die prioriteitsgebiede soos in die boekjaar geïdentifiseer, wat ook in die beplanning van EWK se Jaarlikse Prestasieplan weerspieël word, sluit prioriteite in erfenishulpbronbestuur in, wat steeds aandag geniet. Dit sluit die volgende in:

1. die bou van 'n doeltreffende erfenishulpbronbestuurstelsel wat belanghebbers en gemeenskappe vertrou in die werk van die EWK gee;
2. die verklaring van betekenisvolle erfenishulpbronne as Provinsiale Erfenisterreine (tasbaar en ontasbaar) om die diversiteit van die provinsiale erfenis en die erfenis van gemeenskappe wat in die verlede afgeskeep is, te weerspieël;
3. herbevestiging van die verhouding met munisipaliteite en bewaringsliggame te einde te verseker dat die voldoen aan die WNEH; en
4. die onderneming van uitreikprogramme na gemeenskappe om die positiewe en stabiliserende uitwerking wat erfenis in die oplossing van sosiale skete kan hê, uit te lig en só sosiale inklusiwiteit te skep en aktiewe burgerskap te bou.

Die rol van plaaslike bewaringsliggame en belangegroepes beïnvloed EWK steeds tot 'n kollektiewe en geïntegreerde benadering tot erfenisbestuur en ondersteuning vir beter dienslewering deur die Wes-Kaapse Regering (WKR). EWK heg groot waarde aan die rol van bewaringsliggame en erfenisbelangegroepes in plaaslike gemeenskappe en is afhanklik van aktiewe en betrokke gemeenskappe om hulle by te staan in die identifikasie, bevordering en bestuur van erfenishulpbronne in die Provinsie. EWK vorm 'n integrale deel van die waardeketting in die diensleweringkonteks van die EWK en bepleit 'n volhoubare ontwikkelingsbenadering met belanghebbers wat kultuur en erfenis as 'n belangrike bydraer in die ontwikkeling en verbetering van die samelewing sien.

2.1.1 Opsomming van aansoeke, erfenisverslae en navrae

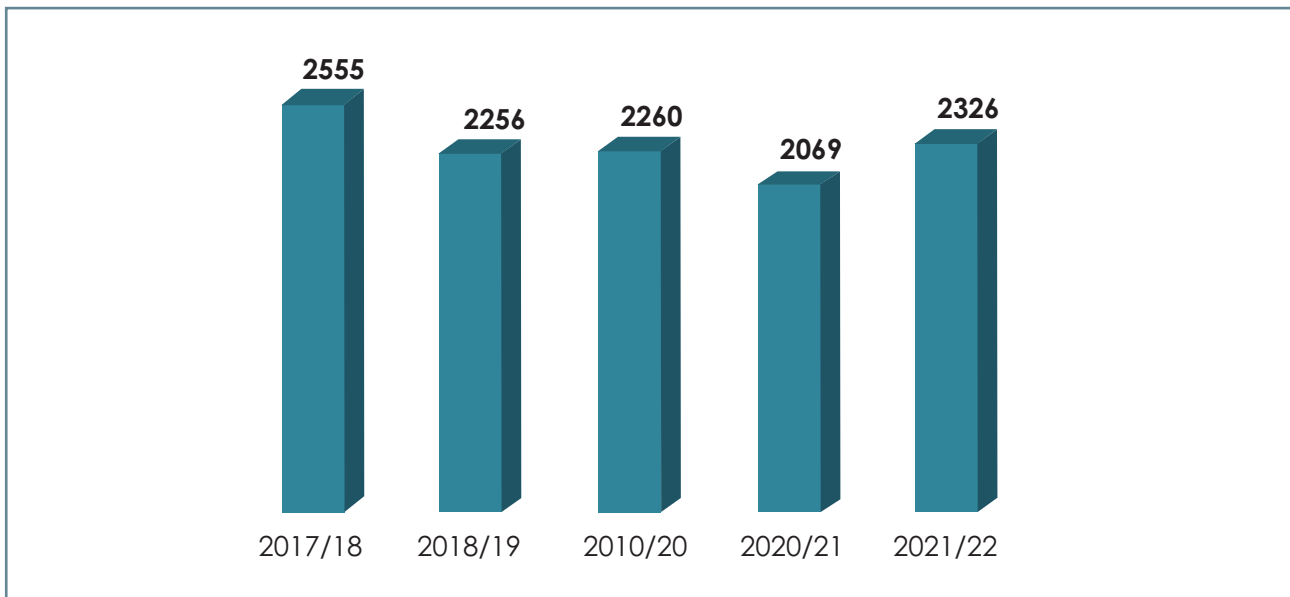
Alhoewel die WNEH voorsiening maak dat 'n verskeidenheid aktiwiteite deur 'n provinsiale erfenishulpbrongesag onderneem word, behels die grootste deel van die werk van EWK steeds die verwerking van aansoek in terme van Hoofstuk II van die Wet. In die jaar onder oorsig het EWK 2 326 erfenisaansoeke ontvang.

2.1.2 Aantal aansoeke per jaar

Die meerderheid aansoeke was ontwikkelingsaansoeke rakende veranderinge en aanbouings aan, of die totale sloop van strukture wat ouer as 60 jaar is in terme van Artikel 34 van die WNEH. Van die 2 326 aansoeke wat EWK ontvang het, was 65 aansoeke rakende die bestuur van provinsiale erfenisgebiede. 24 permitaansoeke vir die uitgraving van navorsing of argeologiese of paleontologiese persele of voorwerpe is ontvang. Ondanks die effense afname in die aantal permitaansoeke aan EWK in 2020/2021 (totaal van 2 069) was daar in 2021/2022 'n toename in die aantal permitaansoeke wat ontvang en verwerk is – altesaam 2 326. Die bykomende aantal aansoeke het die totale aantal vergaderings van komitees geraak, wat die geprojekteerde teiken van 100 raads- en komiteevergaderings in die Jaarlikse Prestasieplan (JPP) van EWK gehaal het, met 'n bykomende 17 vergaderings.

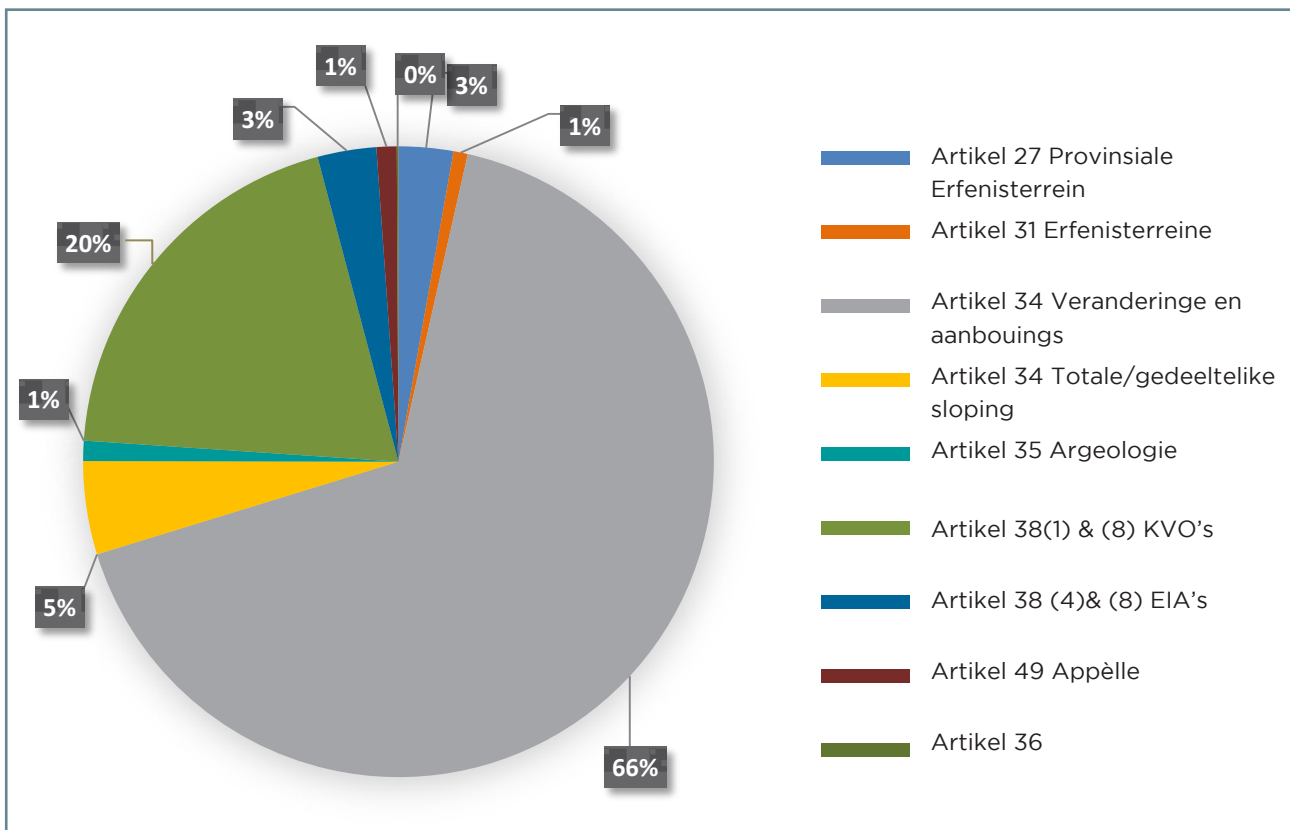
DEEL B: PRESTASIE-INLIGTING

Die grafiek hieronder (Figuur 1) illustreer die aantal aansoeke wat oor die afgelope vyf boekjare ontvang is:



Figuur 1: Aantal aansoeke per jaar - oor die afgelope vyf boekjare

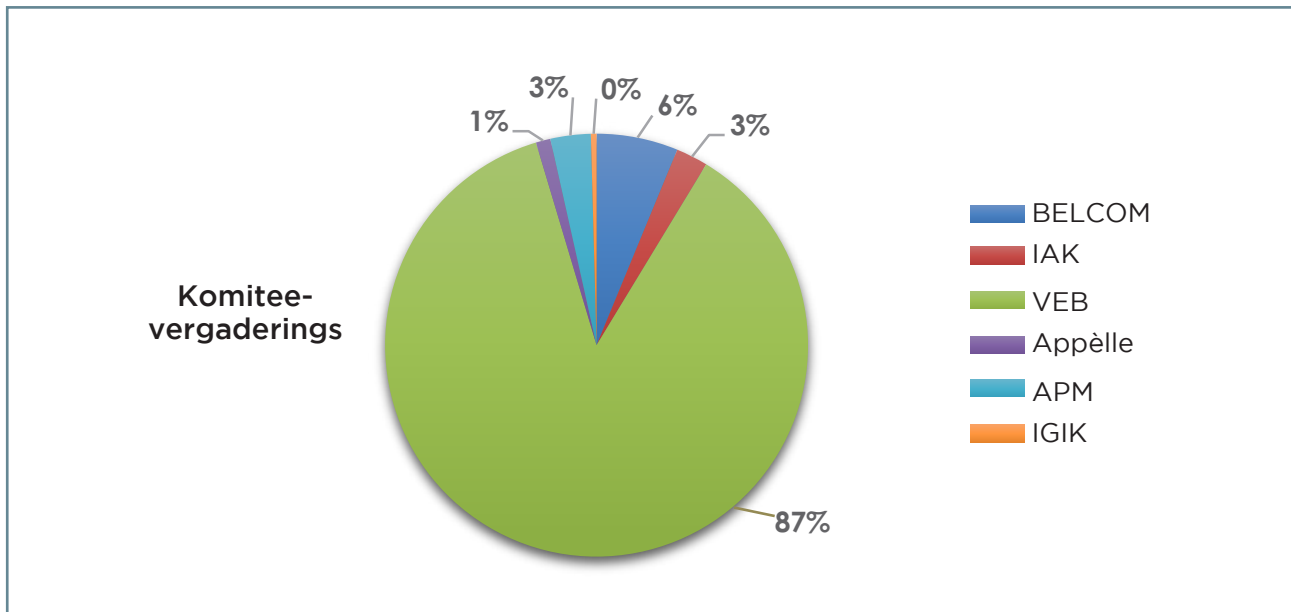
Die grafiek hieronder (Figuur 2) illustreer die tipes aansoeke wat EWK ontvang het:



Die grafiek hieronder (Figuur 2) illustreer die tipes aansoeke wat EWK ontvang het:

2.1.3 Verwerking van aansoeke deur EWK-komitees

Aansoeke aan EWK word deur die volgende komitees verwerk: Komitee vir Argeologie, Paleontologie and Meteoriete (APM); Komitee vir Beboude Omgewing en Landskappe (BELCOM); Inventarisse-, Gradering-, en Interpretasiekomitee (IGIK); Impakassesseringskomitee (IAK); Appèlkomitee (AK); en Vergaderings van Erfenisbeamptes (VEB's). Die agendas vir al die vergaderings word op die EWK- en die DKES-webwerwe geplaas en uitgestuur aan partye wat graag die vergaderings wil bywoon en aan die besprekings wil deelneem. Die grafiek hieronder (Figuur 3) illustreer die persentasie aansoeke wat deur elke komitee oorweeg is.



Figuur 3: Persentasie van aansoeke wat deur elke komitee oorweeg is

2.1.4 Interne appèlproseses

Artikel 49 van die WNEH vereis dat EWK 'n interne stelsel van appèlle instel wat deur óf die Raad of 'n Appèlkomitee oorweeg moet word. Regulasies wat deur die EWK saamgestel is, maak voorsiening dat die Appèlkomitee uit minstens twee lede van die Raad en tot drie addisionele lede moet bestaan. Die Appèlkomitee oorweeg appèlle deur enige party oor 'n aansoek (aansoeker of belange- of betrokke partye) wat ongelukkig is met 'n besluit deur een van EWK se komitees. In die boekjaar onder oorsig is altesaam 27 appèlle by die Appèlkomitee ingedien.

2.1.5 Appèlle aan die Onafhanklike Ministeriële Tribunaal

As enige lid van die publiek of 'n aansoeker nie tevrede is met 'n besluit van die Appèlkomitee nie, het hulle op grond van Artikel 38(6) en 49 van die WNEH die geleentheid om hul appèl na die Minister van Kultuursake en Sport te verwys. Die Minister (Uitvoerende Gesag) is by magte om 'n Onafhanklike Tribunaal, wat uit drie kundiges bestaan met ondervinding in erfenissake of die regte, saam te stel. Gedurende die boekjaar onder oorsig is 13 besluite na die Ministeriële Onafhanklike Tribunaal verwys, waarvan 11 in die boekjaar aangehoor is. Van die elf aangehoorde appèlle is uitsprake vir 8 sake ontvang, waarvan 6 in die guns van EWK was.

2.2. Organisasoriese omgewing

Die DKES verskaf 'n jaarlikse subsidie en bedryfsondersteuning aan EWK sodat die WNEH geïmplementeer kan word. EWK het addisionele ondersteuning in oordragbetalings van die DKES ontvang om die entiteit teen gebeurlikheidsaanspreeklikhede rakende die hofsake te verseker. EWK het begin om sy inkomstestroom in die verhoging van permitaansoekfooie te evalueer om 'n scenario te vermy waar dit sterk afhanklik is van die jaarlikse oordragbetaling van die departement. 'n Inherente risiko rakende gebeurlikheidsaanspreeklikheid wat die EWK in die gesig staar, is sy besluitneming oor permitaansoeke weens moontlike regsaksie. Dit is genoegsaam binne die risikotoleransievlak verlig, aangesien 'n aangestelde regsadviseur alle besluite en vergaderings van die Raad en komitees oorhoofs oorsien. 'n Eksterne faktor buite beheer van die EWK is 'n belange- en betrokke party wat nie met die meriete van 'n besluit van EWK saamstem nie en hul wetlike reg uitoefen om sodanige besluit in die hof uit te daag.

Gedurende die jaar is bykomende personeelkapasiteit by die EWK aangestel as deel van die DKES se kapasitering van sy Erfenishulpbronbestuursdiens vir die Direktoraat: Museums, Erfenis en Geografiese Name. Personeellede in hierdie afdeling word na die EWK as entiteit gesekeundeer. In die jaar onder oorsig is die aanstelling van agt Erfenisbeamptes suksesvol deurgevoer. Voorheen het slegs twee Erfenisbeamptes sake oor die hele provinsie heen hanteer. Ander aanstellings het die aanstelling van 'n Beroepsesifieke Bedeling (BSB: Stadsbeplanner. Die doel van die BSB-pos is vir die beampte om met munisipaliteite te skakel met die oorweging van erfenishulpbronsake, soos vereis volgens die WNEH in hul Ruimtelikeontwikkelingsraamwerkbeplanning. .

Formele beskerming van erfenishulpbronne word hieronder getabelleer:

Tydens die jaar onder oorsig het EWK te doen gehad met die beskerming van erfenishulpbronne wat geassosieer word met die ruimtelike en sosiale uitdrukking van veerkrag en verdrukking wat die Suid-Afrikaanse nedersettingsmorfologie oorheers het. Die volgende persele is formeel as provinsiale erfenisgebiede beskerm:

Naam van perseel	Kennisgewing in Provinsiale Staatskoerant	Verkorte verklaring van belang	Ligging & GPS-koördinate
Restant van Erf 2838, 148 Buitengrachtstraat, Bo-Kaap, Kaapstad 66/1777	Publikasie hangende	Die struktuur by Buitengrachtstraat 148, Bo-Kaap is baie raar, beide weens sy ouderdom en die tydperk waarvoor dit vir residensiële doeleindes gebruik is. Dit het estetiese en argitektoniese waarde, vir die ongeskondenheid asook die visuele eienskappe daarvan. Dis hoogs beduidend weens die gebruik daarvan deur lede van 'n sosiale en godsdienstige gemeenskap, vir wie die omgewing wat as die Bo-Kaap bekend staan as 'n erfenisgebied beduidend is. Die dorpsbeeldkonteks waartoe dit bydra, en wat sy eie argitektoniese betekenis versterk is groot. Die struktuur by Buitengrachtstraat 148 op die res van Erf 2838 grens ook aan die eerste en oudste moskee in die hele land, dier Auwal-moskee wat boonop 'n provinsiale erfenisterrein verklaar is. Buitengrachtstraat 148 is ook baie naby aan 19 aangekondigde nasionale erfenisgebiede in die omgewing van die Bo-Kaap.	33,92237°S 18,41478°E

Naam van perseel	Kennisgewing in Provinsiale Staatskoerant	Verkorte verklaring van belang	Ligging & GPS-koördinate
Kaaimansrivier-treinbrug, Wildernis, George	P.K. 002/2021	<p>Die Kaaimansrivier-treinbrug is onontbeerlik as 'n mens die kulturele landskap van die Suid-Kaapse kus- en vestigingspatrone van landboumarkdorpe, bosbou en uiteindelik verstedeliking wil verstaan.</p> <p>Die Kaaimansrivier-treinbrug is 'n uitsonderlike voorbeeld van die tegnologie wat in 1925, toe die brug gebou is, beskikbaar was. Dit kombineer brugboutegnologie en tonnelwerk om 'n deurgang deur een van die moeilikste terreine in Suid-Afrika te bied. Die konstruksiemetode met die gebruik van caissons wat 23 meter onder die rivierbedding versink is, met agtmeterpilare bo-op was 'n merkwaardige prestasie vir daardie tyd.</p> <p>Die brug is ongewoon as 'n ingenieurstruktuur uit daardie era. Ewe belangrik is dat dit as 'n skaars enkelvervoerskakel 'n geweldige impak op die gemeenskap van die streek gehad het. Die verbinding wat die brug tussen die groot- Suid-Kaapse kusdorpe vanaf Knysna tot by Mosselbaagemaak het, het reuse- maatskaplike en ekonomiese voordele vir die streek ingehou.</p> <p>Die konstruksie het die opening van die Suid-Kaapse kus van Suid-Afrika beteken in 'n tyd waarin die spoorweë na jare van stilstand uitgebrei het. Die gevolglike groei in infrastruktuur was baie belangrik vir die ekonomie van die streek vir bykans 100 jaar. Die brug is een van die belangrikste simbole hiervan en van die tegnologie van daardie era.</p> <p>Die Kaaimansrivier-treinbrug is 'n uitstekende en unieke voorbeeld van hierdie soort konstruksie en behoort beskerm te word sodat toekomstige geslagte bewus gemaak kan word van Suid-Afrika se prestasies vóór en sonder die voordeel van digitale tegnologie.</p> <p>Adie brug is 'n uitstaande voorbeeld van ingenieurs-tegnologie wat uitgeloop het op artistieke skoonheid. Die Suid-Afrikaanse Instituut vir Siviele Ingenieurs (SAISI) het die brug in 2019 as die Nasionale Historiese Ingenieurslandmerk van die jaar verklaar.</p>	<p>A: 33°59'53.66"S 22°33'23.31"E</p> <p>B: 33°59'50.91"S 22°33'28.30"E</p>

DEEL B: PRESTASIE-INLIGTING

A

Naam van perseel	Kennisgewing in Provinsiale Staatskoerant	Verkorte verklaring van belang	Ligging & GPS-koördinate
“n gedeelte van Thorntonweg tussen Klipfontein- en Repulseweg”, wat slegs die straatgrens, uitsluitend die sygaardjie of enige privaat eiendom raak, Athlone, Kaapstad ter nagedagtenis aan die Trojaanse Perd-slagting	P.N. 002/2021	<p>Thorntonweg het groot sosiale en historiese betekenis as 'n kragtige plek van weerstandspolitiiek in die 1980s. Verskeie plekke langs Thorntonweg is vol herinneringe. Die Trojaanse Perd-insident het die groeiende desperaatheid van die apartheidsregering en die toenemende brutaliteit waarmee hulle op onrus en protes in die bruin woongebiede gereageer het, gesimboliseer. Thorntonweg is verteenwoordigend van massa-aksie en 'n bymekaarkomplek van anti-apartheidsprotes, veral studenteproteste.</p> <p>Thorntonweg het betekenis vir die gemeenskap as 'n patroon in die Suid-Afrikaanse geskiedenis en het 'n sterk en spesiale assosiasie met die lewe of werk van 'n individu, groep of organisasie van belang in die geskiedenis van Suid-Afrika. Thorntonweg het om sosiale en kulturele 'n beduidende betekenis deurdat dit uittarting en die passie vir die vryheidstryd versinnebeeld.</p>	<p>Punt A: 33°57'43.42"S 18°30'37.80" E;</p> <p>Punt B: 33°57'43.50"S 18°30'38.06" E;</p> <p>Punt C: 33°57'44.40"S 18°30'37.83" E;</p> <p>Punt D: 33°58'25.71"S 18°30'40.84" E;</p> <p>Punt E: 33°58'44.78"S 18°30'42.27" E;</p> <p>Punt F: 33°58'44.80"S 18°30'42.02" E;</p> <p>Punt H: 33°57'44.12"S 18°30'37.61" E;</p> <p>Punt G: 33°58'25.72"S 18°30'40.63" E</p>

2.3 Kern beleidsontwikkelings en wetgewende veranderinge

2.3.1 Beleidsontwikkeling

Gedurende die afgelope boekjaar is die volgende beleide deur die Raad ontwikkel en gewysig:

Beleid	Beskrywing
Erfenisinspekteurbeleid	Die doel van hierdie beleide is om kriteria op te stel vir die aanstelling en opleiding van Erfenisinspekteurs, die uitvoering van inspeksies, en om die voldoening aan Artikel 5 van die WNEH te verseker.

2.3.2 Kriminele aanklagte

Kriminele aanklagte	Saaknaam	Status
76/5/2015	Staat t.o. L Raymond in verband met Hoofweg 191, Paarl ('n Provinsiale Erfenisperseel).	Die saak is deur landdroste van die Paarlse Hof aangehoor, waar 'n verteenwoordiger van EWK getuig het. Die saak is tot 9 Julie 2021 uitgestel, en tot 4 Oktober 2021. Daarna is dit weer weens Covid-19-regulasies uitgestel, en toe wéér tot 24 Februarie 2022 en verder na Maart 2022 sodat 'n finale datum bepaal kan word vir die saak om op 10 Mei 2022 aangehoor te word.

2.3.3 EWK-sake in die hof

Gedurende die afgelope boekjaar onder oorsig was EWK by die volgende hofaksies betrokke:

Saak-nommer	Hof	Saak	Status
46055/15	Noord-Gautengse Hooggeregshof	Midnight Storm Investments 170 (Edms.) Bpk. t.o. Minister van Kuns en Kultuur en ander	Die eiser in hierdie saak het vergoeding van die staat en EWK geëis wat voortspruit uit die verklaring van 'n area van hul terrein as provinsiale erfenisgebied (die Baboon Point PEG by Elandsbaai). Die eisers het beweer dat die verklaring effektief hul regte om die grond te ontwikkel, ongedaan gemaak het en dat dit eerder op 'n konstruktiewe onteiening of 'n onwettige vervreemding van hul eiendomsregte is, soos beskerm deur Artikel 25 van die Grondwet. Alternatiewelik het hulle gevra dat die hof moet beslis dat die WNEH ongrondwetlik is, aangesien dit die vervreemding van eienaarskap sonder vergoeding magtig. Die hof het bevind dat die verklaring wettig is en dat dit nie op konstruktiewe onteiening neerkom nie. Die hof het voorts bevind dat die beskerming van eiendomsregte in terme van Artikel 25 nie absoluut is nie, maar aan openbarebelangregte onderworpe is. Daar is teen die beslissing geappelleer, waarna die eiser EWK genader het om 'n voorgestelde skikking te ondersoek, en is besig om 'n gewysigde aansoek tot EWK te bring. Die appèlproses is opgeskort hangende die uitkoms van die aansoek.
14894/17	Wes-Kaapse Hooggeregshof	Exclusive Access Trading 570 (Edms.) Bpk. t.o. Voorsitter, Onafhanklike Tribunaal, Minister van Kultuursake en Sport, en Erfenis Wes-Kaap	Nog in pleitstadium

2.4 Vordering in die bereiking van institusionele impak en uitkomst

EWK het in die konteks van sy wetlike mandaat sy strategiese plan en prestasieplan met die Provinsiale Visie-geïnspireerde Prioriteite belyn om erfenishulpbronne volgens die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) te bewaar en te bevorder. Die bedoelde strategiese impak was “om erfenishulpbronne te bewaar en te bevorder, wat 'n mate van sosiale inklusiwiteit bou en tot ekonomiese groei bydra”. Die aanwysers van die uitkomst dui op 'n geïntegreerde bestuur van erfenishulpbronne; met die eerste aanwyser wat die beskerming van erfenishulpbronne betrek, terwyl die tweede aanwyser die beskerming van erfenishulpbronne deur bevordering behels. Die afgelope jaar was daar bevredigende uitkomst met betrekking tot die strategiese aanwysers. Alle teikens in die Jaarlikse Prestasieplan onder oorsig is bereik, met die getal Raads- en komiteevergaderings wat gehou is om besluite in terme van die WNEH te neem, veel meer as die gestelde teiken bereik het.

3. PRESTASIE-INLICHTING PER PROGRAM: ERFENIS WES-KAAP

3.1. Program/aktiwiteit/doelwit

Die doel van EWK is om die Minister van advies te bedien oor die implementering van die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) en sodoende mee te help tot die beskerming en bestuur van die erfenishulpbronne van die Wes-Kaap.

Sleutelprestasie-aanwysers, beplande teikens en werklike prestasies

Program / Subprogram		Geouditeerde werklike prestasie 2019/2020	Geouditeerde werklike prestasie 2020/2021	Beplande jaarlikse teikens 2021/2022	**Werklike prestasie 2021/2022	Afwyking van beplande teikens t.o.v. werklike prestasie 2021/2022	Redes vir afwyking
Uitkoms	Uitset	Uitsetaanwyser					
Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap	Beleide, regulasies, riglyne of protokolle wat ontwikkel en goedgekeur is	Getal 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 Erfenisperseel	Getal provinsiale erfenisterreine wat formeel beskerm word	3	3	3	-	-
Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap	Perseelinspeksies deur EWK onderneem	Getal perseelinspeksies wat vir provinsiale erfenisterreine onderneem is	10	2	4	-	-

Program / Subprogram							
Uitkoms	Uitset	Uitsetaanwyser	Geouditeerde werklke prestasie 2019/2020	Geouditeerde werklke prestasie 2020/2021	Bepalnde jaarlikse teiken 2021/2022	**Werklike prestasie 2021/2022	Afwyking van beplande teiken t.o.v. werklike prestasie 2021/2022
Geintegreerde bestuur van erfenishulpbronne in die Wes-Kaap	Geskeduleerde vergaderings van EWK-raad en -komitees om die WNEH te implementeer	Uitsetaanwyser	110	134	100	117	+17
		Getal Raads- en komiteevergaderings gehou om besluite in ooreenkoms met die WNEH te neem					Bykomende vergaderings is gehou weens die kompleksiteit van aansoeke wat ontvang is en wat oorweeg moet word sodat erfenisbesluite geneem kan word
Geintegreerde bestuur van erfenishulpbronne in die Wes-Kaap	Die erkenning dat die perseel 'n verklaarde provinsiale erfenisterrein is deur 'n plaak te onthul	Getal provinsiale erfenisterreine wat onthul is	4	2	2	2	-
Geintegreerde bestuur van erfenishulpbronne in die Wes-Kaap	Werkswinkels of vergaderings gehou om bewustheid oor die belangrikheid van die bewaring van erfenishulpbronne en bestuursimplikasies van sulke hulpbronne te skep	Getal programme gehou om erfenishulpbronbestuur te bevorder	7	1	4	4	-

DEEL B: PRESTASIE-INLIGTING

Strategie om onderprestasie te oorkom

Die entiteit het deur die loop van die jaar veranderinge aan sy Jaarlikse Prestasieplan ter tafel gelê aangesien sekere teikens wat weens die grendeltyd as gevolg van Covid-19 nie volledig ingestel kon word nie. Alle gewysigde teikens is in die laaste deel van die jaar bereik.

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

Hoewel die entiteit nie enige spesifieke Covid-19-intervensies vermeld het nie, het dit sy besigheidspesesse sedert die begin van die grendeltyd aangepas om alle vergaderings van die Raad en komitees aanlyn te hou. In die huidige boekjaar is altesaam 117 Raad- en komiteevergaderings gehou. Voorts het EWK sy fisiese hulptoonbank gesluit en besigheidspesesse in plek geplaas om alle permitaansoeke aanlyn te ontvang en te oorweeg. As gevolg van die globale pandemie en die impak wat Covid-19 op EWK in die besonder gehad het, het die entiteit sy spesesse belyn om sy visie en missie te bereik en voort te gaan on die WNEH te implementeer. Hieronder is sommige van die intervensies wat in respons tot die Covid-19-pandemie geïmplementeer is:

1. Raad- en komiteevergaderings is aanlyn gehou (op MS Teams).
2. Hibriede vergaderings is in sommige gevalle gehou.
3. Aansoeke is via e-pos direk aan die e-posbus van die HUB ontvang, en is nie meer by die kantore afgelewer nie.
4. Verslae van besluite is digitaal afgeteken en planne is digitaal gestempel. Hierdie dokumente is dan per e-pos aan aansoekers gestuur, teenoor die papiergebaseerde spesesse wat voorheen via die EWK-hulptoonbank gedoen is.
5. Belangstellende en betrokke partye is by 'n WhatsApp-groep gevoeg en tydens lewendige komiteevergaderings op hoogte van die vordering van agenda-items gebring.
6. QR-kodes is bekend gestel om maklike toegang tot en aansluiting by die WhatsApp-groep toe te laat en om by komiteevergaderings aan te sluit.

Tabel: Vordering met institusionele respons tot die Covid-19-pandemie

Program/ Sub program	Inter- vensie	Geografiese ligging (Provinsie/ Distrik/ plaaslike munisi- paliteit) (waar moontlik)	Aantal begun- stigdes (waar moontlik)	Verdeling van begun- tigdes (waar moontlik)	Totale begrotings- toewysing per intervensie (R'000)	Begroting bestee per intervensie	Bydrae tot die uitsette in die JPP (waar van toepassing)	On- middellike uitkomste
N.v.t.								

4. INKOMSTE-INVORDERING

Inkomstebron	2021/22			2020/21		
	Skatting	Werklike bedrag ingevorder	(Oor-)/ onder-invordering	Skatting	Werklike bedrag ingevorder	(Oor-)/ onder-invordering
	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfsinkomste	1 023	887	136	773	721	52
Oordragbetalings	898	898	-	1 002	550	452
Rente-inkomste	200	201	(1)	215	214	1
Totaal	2121	1986	*135	1 990	1 485	505

* Die onder-invordering hou grotendeels verband met geen inkomste wat ingevorder is uit boetes en strawwe weens die verbreking van erfenisooreenkomste deur kliënte nie.

Program	2021/22	2020/21				
	Begroting	Werklike besteding	(Oor-)/ onder-besteding	Begroting	Werklike besteding	(Oor-)/ onder-besteding
	R`000	R`000	R`000	R`000	R`000	R`000
(Oor-)/onder-besteding	2 121	1 945	176	1 990	1 895	95
Total	2 121	1 945	*176	1 990	1 895	95

*Die onderbesteding hou grotendeels verband met projekvertragings en Covid-19-inperkings.

EWK het 'n jaarlikse oordragbetaling van die Departement ontvang om die werk van die entiteit te ondersteun; dit het 'n bykomende bedrag van R550 000 beteken. Daarbenewens het EWK R348 426 van die Departement ontvang om by te dra tot die skep van 'n databasis vir permitaansoeke vir sloping wat geweier is kragtens die Wet op Nasionale erfenishulpbronne.

Koppeling van prestasie aan begrotings

Hoewel minder inkomste as wat geprojekteer is, gedurende 2021/2022 ingevorder is, is die entiteit in die proses om sy aansoekgeldskedule teenoor markverwante pryse te hersien om sodoende die inkomstegenereringsvermoë in die toekoms te verhoog. EWK sal maniere oorweeg om sy invordering van administratiewe boetes wat uit die verbreking van erfenisooreenkomste spruit, te verbeter.

4.1. Kapitaalbeleggings

Nie van toepassing nie

DEEL C: BESTUUR

1. INLEIDING

Korporatiewe bestuur omvat prosesse en stelsels waardeur openbare entiteite gerig en beheer word, en verantwoording moet doen. Bykomend tot wetgewende vereistes gegrond op toelatende wetgewing vir 'n openbare entiteit, en die Maatskappywet, word korporatiewe bestuur ten opsigte van openbare entiteite toegepas deur die voorskrifte van die Wet op die Bestuur van Openbare Finansies (WBOF), samelopend met die beginsels in die King-verslag oor Openbare Bestuur.

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

2. PORTEFEULJESKOMITEES

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

Vergadering	Onderwerp
Staande Komitee oor Kultuursake en Sport	
8 November 2021	Beraadslaging oor die 2020/21-jaarverslae van die DKES en sy entiteite (Erfenis Wes-Kaap, Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie).
7 Desember 2021	Beraadslaging oor Begroting 13: Kultuursake en Sport in die skedule tot die Wes-Kaapse Aanpassingsbewilliging, 2021.
15 Maart 2022	Bespreking van die Wes-Kaapse aanpassingswetsontwerp 2021 – Begroting 13 Departement van Kultuursake en Sport.

Vergadering	Onderwerp
Provinsiale Rekeninge-komitee	
1 Februarie 2022	Beraadslaging oor die 2020/21-jaarverslag vir die DKES en sy entiteite: Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie, Erfenis Wes-Kaap

3. UITVOERENDE GESAG

Die Uitvoerende Gesag voer 'n oorsigverantwoordelikheid uit deur finansiële en nie-finansiële inligting vir die oorsigtydperk te monitor. Die volgende verslae is vir moniteringsdoeleindes voorgelê:

Kwartaallikse prestasieverslag	31 Julie 2021; 31 Oktober 2021; 31 Januarie 2022; 30 April 2022
Tussentydse moniteringsverslag	31 Julie 2021; 31 Oktober 2021; 31 Januarie 2022; 30 April 2022

4. DIE REKENPLIGTIGE GESAG/RAAD

Inleiding

Die Raad is ingestel kragtens die Wet op Nasionale Erfenishulpbronne van 1999, en regulasies wat op 25 Oktober 2002 as Provinsiale Kennisgewing 336 gepubliseer is. Die Raad word vir 'n termyn van drie jaar aangestel.

Die rol van die Raad is soos volg:

Die Raad is die Rekenpligtige en besluitnemende Gesag oor beleid en alle sake oor besluitneming in terme van die WNEH wat nie aan sy komitees, personeel of munisipaliteite gedelegeer is nie.

Die termyn van die huidige raad het op 1 November 2019 begin en eindig op 31 Oktober 2022.

Raadshandves

EWK het nie 'n formele handves nie, maar word deur die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) en goedgekeurde Gedragskode en Reëls vir Raads- en Komiteevergaderings gelei.

Samestelling van die Raad

Naam	Amps- benaming (t.o.v. die openbare entiteit struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundigheidsgebied	Raad-direkteurskappe (Lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee, Ministeriële Taakspan)	Getal ver- gader- ings- byge- woon
Me. Emmylou Bailey	Lid	1 November 2019	N.v.t.	MA Argeologie en Erfenisbestuur	Kultuur-landskappe; argeologie	Hearth Heritage	APM Appelle (addisionele lid)	18
Me. Katherine Dumbrell	Lid	1 November 2016	N.v.t.	B-graad in Argitekstudies; Nagraadse Diploma in Afrkastudies; BA (Hons) in Afrkastudies	Argitektuur; dokumentering van erfenis en databasis	Kathy Dumbrell Architect Historian Estetiese komitee van Swellendam plaaslike munisipaliteit	Appelle	17
Mnr. Stuart Hermansen	Lid	1 November 2019	N.v.t.	B.A.S and B. Argitektuur	Erfenishulp-bronne; erfenis-argitektuur	HB Architects (Pty.) Ltd.	Appelle	15
Mnr. Graham Jacobs	Lid	1 November 2020	N.v.t.	B.Arch MA Bewaringstudies (Beboude Omgewing)	Argitektuur, dokumentering van erfenis en databasis- ontwikkelings-ri glyne	Countryside Design CC.	BELCOM	22
Mnr. Jason Knight	Lid	1 November 2019	N.v.t.	M.Stad- en Streeksbeplanning	Stad- en streeks- beplanning; Erfenis- hulpbronbestuur	Greenrock Group (Pty) Ltd.	IAK IGIK	17
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; erfenisgeheue; Inheemse praktyke; Verskuilde geskiedenis	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	IGIK	11

Naam	Amps-benaming (t.o.v. die openbare entiteit se raad-struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundighedsgebied	Raad-direkteurskappe (Lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee, Ministeriële Taakspan)	Getal ver-gader-ings-byge-woon
Adv. Mandla Mdludlu	Voorsitter	1 November 2019	N.v.t.	B Iuris, LLB, Sertifikaat in Arbeidswetgewing	Reg en eiendomsreg	Ouditkomitee (Overstrand-municipaliteit); Weskus TBOO TVET; NHBRRR; RGBSA	N.v.t.	5
Mnr. Mr Bongani Mgijima	Lid	1 November 2019	N.v.t.	BA, BPA Hons, PG Diploma Museum en Erfenis, MPA en MPhil	Museum en erfenisstudie-bestuur en bestuur-beleids-ontwikkeling	Amazwi Suid-Afrikaanse Letterkunde-museum; Yakhanani Tourism Solutions; Suid-Afrikaanse Erfenishulp-brongesag; Wes-Kaapse Provinsiale Geografiese Naamkomitee	N.v.t.	4
Me. Cecilene Muller	Lid	1 November 2019	31 Maart 2022	MA Argeologie (Argeometrie), B.Soc Sc (Hons) Bestuur en Sosiale Beleid, BA (Hons) Argeologie and B. Sos Sc-Sosiologie	Argeologie, Erfenishulpbron-bestuur, gradering en verklaring	Cognitive Morph Pty. Ltd.	APM IAK	29
Me. Vuyiseka Myakala	Lid	1 November 2019	21 Mei 2021	Hoër Sertifikaat in Konsultasie en Kommunikasie	Museums en erfenisbestuur	N/A	IGIK	0

DEEL C: BESTUUR

A

Lys van komiteelede 2019-2022

Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
BELCOM	20	5	Mnr. Graham Jacobs (Voorsitter) Mnr. Dennis Belter Me. Mishkah Collier (bedank op 14 Desember 2021) Mnr. Shawn Johnston Prof. Walter Peters Me. Helene van der Merwe
APM	12	6	Dr. Lita Webley (Voorsitter) Me. Cecilene Muller Dr. Jayson David John Orton Mnr. John Gribble Me. Emmylou Bailey Dr. Wendy Black Dr. Ragna Redelstorff
Appèlle	12	5	Me. Katherine Dumbrell (Voorsitter) Dr. Nicholas Baumann Prof. Andrew van Graan Dr. Antonia Malan Mnr. Stuart Hermansen Me. Emmylou Bailey (addisionele lid)
IGIK	6	5	Mnr. Ron Martin (Voorsitter) Me. Vuyiseka Myakala (bedank op 24 Mei 2021) Me. Maureen Wolters Dr. Bongani Ndhlovu Mnr. Jason Knight Me. Lynn Michelle Abrahams (aangestel op 27 Augustus 2021)
IAK	12	9	Mnr. David Gibbs (Voorsitter) Mnr. Jason Knight Mnr. Siphwo Mavumengwana Me. Cecilene Muller (bedank op 31 Maart 2022) Mnr. Dave Saunders Mnr. Mike Scurr Mnr. Rashiq Fataar Me. Sarah Winter Mnr. Gaarith Williams (bedank op 14 Januarie 2022) Mnr. Chris Snelling (aangestel op 18 Februarie 2022) Me. Janine de Waal (aangestel op 18 Februarie 2022)

Vergoeding van raads- en komiteelede

Die diensvoordelepakkette vir die ampsdraer van sekere statutêre en ander instellings word deur die Minister van Finansies gedefinieer en in 'n Provinsiale Omsendbrief van die Tesourie beskryf. Die Voorsitter se vergoedingstarief beloop R472,00 per uur en die tarief vir lede se tarief is R327,00 per uur.

Van	Naam	Vergoeding R`000	Ander toelae (V & R) R`000	Totaal R`000
Abrahams	Lynn	8	0	8
Bailey	Emmylou	43	4	47
Baumann	Nicholas	23	0	23
Belter	Dennis	60	10	70
Black	Wendy	0	0	0
Buttgens	Peter	25	0	25
Carelsen	Rashaad	30	0	30
Collier	Mishkah	22	0	22
De Waal	Janine	1	0	1
Dumbrell	Katherine	41	0	41
Fataar	Mogammad Rashid	23	2	25
Gribble	John	29	0	29
Gibbs	David	44	2	46
Hermansen	Stuart	33	1	34
Jacobs	Graham	73	7	80
Johnston	Shawn	65	3	68
Knight	Jason	41	1	42
Malan	Antonia	27	0	27
Martin	Ron	27	1	28
Mavumengwana	Siphiwo Innocent	21	0	21
Mdludlu	Mandla	23	0	23
Mgijima	Bongani	9	0	9
Milandri	Laura	29	0	29
Muller	Cecilene	69	2	71
Ndhlovu	Bongani	0	2	2
Orton	Jayson David John	14	0	14
Peters	Walter	69	2	71
Redelstorff	Ragna	0	0	0
Saunders	Dave	38	5	43
Scurr	Mike	40	2	42
Smith	Raymond	28	1	29
Snelling	Chris	1	0	1

Van	Naam	Vergoeding R`000	Ander toelae (V & R) R`000	Totaal R`000
Van Graan	Andre	27	0	27
Van der Merwe	Helene	69	3	72
Webley	Lita	33	0	33
Williams	Gaarith	11	0	11
Winter	Sarah	28	4	32
Wolters	Maureen	12	4	16
TOTAAL		1 136	56	1192

5. RISIKOBESTUUR

EWK neem deel aan die Ondernemingsrisikobestuur en Etiekkomitee (ORBekom) van die DKES om die Rekenpligte Gesag by te staan in die uitvoering van sy verantwoordelikhede rakende risikobestuur.

Ondernemingsrisikobestuursbeleid en -strategie

Die Departement het op 12 April 2021 'n ondernemingsrisikobestuursbeleid vir die 2021/22-2024/25-boekjare aangeneem. Hierdie beleid sit die risikobestuursfilosofie uiteen en vang, op 'n hoë vlak, die rolle en verantwoordelikhede van die verskillende rolspelers vas. Dit verskaf die basis vir die risikobestuursprosesse wat 'n byvoeging tot die besonderhede in die strategie is.

Die Ondernemingsrisikobestuur (ORB)-strategie en implementeringsplan omskryf hoe die openbare entiteit die ORB-beleid wat deur die Rekenpligtige Gesag aanvaar is, sal implementeer. Hierdie ORB-strategie word deur die Provinsiale Ondernemingsrisikobestuursbeleid en Strategie (PORBBS), asook sy eie ORB-beleid en risikoprofiel ingelig.

Verantwoordelikheid van ORBekom

Die ORBekom meld dat dit sy verantwoordelikhede voortspruitend uit Artikel 51(1)(a)(i) van die Wet op die Bestuur van Openbare Finansies, Tesourieregulasie 3.2.1 Openbarediensregulasies van 2016, Hoofstuk 2, Afdeling 1, 2 and 3 nagekom het. Die ORBekom meld ook dat dit die toepaslike formele Verwysingsbepalings (soos op 29 Maart 2019 deur die Voorsitter van ORBekom goedgekeur is) en dat dit sy sake in voldoening aan hierdie Verwysingsbepalings gereguleer het en dat dit al sy verantwoordelikhede wat daarin vervat word, nagekom het.

ORBekom-lede

Die ORBekom bestaan uit die Rekenpligte Beampte en geselekteerde lede van die bestuurspan van die DKES, met die Rekenpligtige Beampte van die DKES as voorsitter. Die Hoof- Uitvoerende Beampte van EWK verteenwoordig dié entiteit op die ORBekom van die Departement. Kragtens die Verwysingsbepalings het die ORBekom in die jaar onder oorsig vier keer vergader (kwartaallikse oorsig en verslag). Die meeste vergaderings is deur al die lede of hul verteenwoordigers bygewoon.

Die onderstaande tabel verskaf tersaaklike inligting oor ORBEKOM-lede:

Lid	Posisie	Bygewoon	Datum aangestel
Mnr. G Redman	Rekenpligte Beampte (Voorsitter)	4	31/03/2017
Me. B Rutgers	Direkteur: Finansiële Bestuur (HFB)	4	31/03/2017
Me. C Sani	Direkteur: Biblioteekdiens	*2	31/03/2017
Mnr. D Esau	Adjunkdirekteur: Interne Beheer (Risikobekamper)	4	31/03/2017
Mnr. D Flandorp	Adjunkdirekteur: Korporatieweverhoudingseenheid (Etiekbeampte)	*3	31/03/2017
Me. J Boulle	CD: After-School Programme	4	31/03/2017
Me. J Moleleki	Direkteur: Kuns, Kultuur en Taaldienste	4	31/03/2017
Mnr. M Janse van Rensburg	Direkteur: Museums, Erfenis en Geografiesenaamdienste (ook HUB van EWK)	*3	1/07/2021
Dr. L Bouah	Hoofdirekteur: Sport en Ontspanning	*3	31/03/2019
Me. N Dingayo	Direkteur: Provinsiale argiefdiens	4	12/03/2019
Mnr. S Julie	Direkteur: Strategiese en Bedryfsbestuurondersteuning	4	31/03/2017
Mnr. T Tutu	Direkteur: Sportbevordering	*2	31/03/2017
Mnr. P Hendricks	Direkteur: Sportontwikkeling	4	31/03/2017

**Daar was altyd verteenwoordiging van die eenheid wanneer lede nie beskikbaar was om 'n vergadering by te woon nie.*

Die onderstaande is 'n aanduiding van die ander beamptes wat in die jaar onder oorsig vergaderings van ORBEKOM bygewoon het:

Ander aanwesiges	Posisie	Bygewoon
Me. A Haq	Direkteur: Ondernemingsrisikobestuur (DvdP)	4
Mnr. D Micketts	Hoof- Risikoraadgewer: Ondernemingsrisikobestuur (DvdP)	4
Me. N Mabude	Risikoraadgewer: Ondernemingsrisikobestuur (DvdP)	3
Me. C Cochrane	Hoof- Risikoraadgewer: Ondernemingsrisikobestuur (DvdP)	2
Me. J Reed	Risikoraadgewer: Ondernemingsrisikobestuur (DvdP)	1
Mnr. I Bull	Adjunkdirekteur: Interne Oudit	4
Mnr. P Swartbooi	Direkteur: Interne Oudit	3
Me. M Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste (DvdP)	4

Hoofaktiwiteite van ORBEKOM

Die Rekenpligte Beampte van die Departement is die voorsitter van die ORBEKOM en die Adjunktdirekteur: Interne beheer is die risikobekamper van die Departement. ORBEKOM het in die uitvoering van hul pligte deur die loop van die jaar die volgende hoofaktiwiteite uitgevoer:

- die ORB-strategie en Implementeringsplan hersien voor aanbeveling deur die Ouditkomitee en goedkeuring deur die Rekenpligte Beampte en Rekenpligtige Gesag;
- risiko's in vastegroepkategorieë van aptytreekse gemonitor en hersien; hersien en stel geskikte risiko-aptite en toleransies in volgens riglyne van die PORBBS wat deur die provinsiale topbestuur aangeneem is;
- verslag gedoen aan die Rekenpligte Beampte oor enige wesentliche veranderinge aan die risikoprofiel;
- die inwonergesentreerde strategiese risiko's bevestig, wat die pogings aandui om die bydraende faktore en impakte wat die inwoners direk raak, te takel;
- verslag oor risiko-intelligensie en -neigings ontvang en oorweeg;
- opkomende risiko's geïdentifiseer;
- risiko's wat buite die toleransievlakke lê, vir verdere optrede/aandag hersien;
- die implementering van die Implementeringsplan teen Bedrog en Korrupsie gemonitor;
- die implementering van die ORB-beleid-, strategie- en implementeringsplan gemonitor;
- die doeltreffendheid van verliggende strategieë om wesentliche, etiese en ekonomiese misdaadrisiko's te hanteer, geëvalueer; en
- 'n oorsig van etiese bestuur in die departement gedoen.

Hoofrisiko's wat deur die jaar oorweeg en hanteer is

Die volgende is die hoofstrategiese risiko's vir die entiteit wat deur die jaar oorweeg en hanteer is:

- Die risiko van Verlies van erfenishulpbronne deur ongemagtigde veranderinge/vernietiging of vandalisme beteken die vernietiging van onvervangbare erfenishulpbronne en die kwessie van onvoldoende kapasiteit om die reg toe te pas wanneer erfenishulpbronne deur ontoelaatbare ontwikkeling bedreig word. Daarom is generiese riglyne ontwikkel en word EWK-beamptes opgelei. Gefasiliteerde erfeniswerkswinkels met hoofbelanghebbers soos betrokke gasheergemeenskappe, bewaringsliggame en munisipaliteite word gehou.
- Die Raad-/Komitees neem besluite wat ultra vires kan wees omdat die komitee nie bewus is van toepaslike wetgewing nie. Daarom woon die regsadviseurspan alle vergaderings by om besluitneming met regsparameters te rig.

Bestuur van risiko's

Risiko-assesserings word gedoen om die doeltreffendheid van die departement se risikobestuurstrategie vas te stel en om nuwe en opkomende/dreigende risiko's weens veranderinge in die interne en/of eksterne audits te identifiseer. Elke risiko is in die loop van die jaar beraadslaag en bespreek en by die kwartaalike ORBEKOM-vergaderings ter tafel gelê. Daar is van senior bestuurders vereis dat hulle terugvoer gee oor die vordering met die implementeringsplanne om die waarskynlikheid van risiko's en die impak indien hulle sou voorkom, te beperk of voorkom. Die ORBEKOM het ook risiko's na die entiteit terugverwys sodat hulle dit intensief kan ontleed en bykomende verligtingsmaatreëls of aksie aanbeveel om risiko's te bestuur. Die bestuur aanvaar eienaarskap van risiko's en bespreek dikwels risikosake op verskeie platforms as deel van sy kultuur in 'n poging om risiko's op 'n samewerkende en vernuwende manier te beperk. Die ORB-beleid en -strategie word op 'n jaarlikse basis aan personeellede op alle vlakke gesirkuleer om hoogte te bly van verbeterings wat in werking gestel is as 'n manier om risikobestuur as deel van hul daaglikse benadering vas te lê. Pasgemaakte en generiese risikobewusmakingsessies is ook om maatstawwe voor te lê om risikobestuur vernuwend te help. Optrede wat in die implementeringsplan uiteengesit is, word gereeld gemonitor en van verslag gedoen, op dieselfde manier as wat die Jaarlike Prestasieplan (JPP)-teikens en uitkomst gemonitor word om potensiële risiko's en afwykings van aanwysers en die bereiking van uitkomst en nie-voldoening aan wetgewing en beleidsmandate op te spoor.

Die maatskaplike kluster-ouditkomitee het onafhanklike oorsig van die stelsel van risikobestuur verskaf. Die Ouditkomitee het kwartaalike ORB-vordering en -risikoverslae ontvang om hul rol van onafhanklike oorsig uit te voer.

Belangrike ontluikende risiko's vir die volgende boekjaar

Die entiteit is akuit bewus van die ekonomiese werklikhede en krimpemde begrotingsvoorsiening teenoor sosiale noodsaak. Hierdie potensiële risiko's word met 'n skerp oog dopgehou en gereeld gemonitor, bespreek en bestuur.

Slotsom

Daar was aansienlike vordering met die bestuur van risiko's gedurende die 2021/22 finansiële jaar. Goed vordering is gemaak met die inbedding van risikobestuur en die verhoging van die risiko-volwassenheidvlak binne die publiek entiteit wat bygedra het tot gunstige prestasie van die publieke entiteit. Die verbetering kan toegeskryf word om risikobewustheid en opleidingsprogramme wat deur die MS-spanne aan amptenare in die Openbare Entiteit verskaf word medium-/ videokonferensie-sagtewareplatform tydens die COVID-19-pandemie. Die Openbare Entiteit bestuur om konsekwentheid te handhaaf ten opsigte van die toepassing van risikobestuurprosesse tydens die uitdagende COVID-19 pandemie-era.

Die verhoogde risiko-volwassenheid binne die openbare entiteit het gelei tot verbeterde risiko-reaksiestrategieë vir risiko's geïdentifiseer.

6. IINTERNE OUDIT EN OUDITKOMITEES

Interne Oudit gee die bestuur 'n onafhanklike objektiewe versekering en konsultasiedienste wat ontwerp is om waarde toe te voeg en voortdurend die bedrywigherde van die entiteit te verbeter. Dit behoort die entiteit by te staan met die bereiking van doelwitte deur 'n stelselmatige en gedissiplineerde benadering te verskaf om die doeltreffendheid van bestuursoorsig, risikobestuur en beheerprosesse te evalueer en te verbeter. Die volgende hoofaktiwiteite word in hierdie verband uitgevoer:

- assesser en maak toepaslike aanbevelings vir die verbetering van die bestuursoorsigprosesse in die bereiking van die doelwitte van die entiteit;
- evalueer die bevoegdheid en doeltreffendheid en dra by tot die verbetering van die risikobestuurproses; en
- staan die Rekenpligtige Beampte by om doeltreffende en effektiewe beheer te behou deur hierdie beheermaatreëls te evalueer om hul effektiwiteit en doeltreffendheid te bepaal, en aanbevelings vir verbetering voor te stel.

Interne auditwerk wat deur die jaar onder oorsig vir die Departement en entiteit afgehandel is, sluit vier versekeringsverbintenisse, twee konsulerende verbintenisse en vier opvolgoudits in. Besonderhede van hierdie verbintenisse is in die Ouditkomitee se verslag ingesluit.

Die Ouditkomitee is ingestel as 'n oorsigliggaam wat 'n onafhanklike oorsig oor bestuur-, risikobestuur- en beheerprosesse in die Departement en entiteit verskaf, wat oorsig en hersiening van die volgende insluit:

- Interne Ouditfunksie;
- Eksterne Ouditfunksie (Ouditeur-generaal van Suid-Afrika – OGSA);
- Entiteitverantwoording en verslagdoening;
- Entiteit se verantwoordbaarheidsbeleide;
- Hersiening van OGSA-bestuursverslag;
- Hersiening van die OGSA-ouditverslag;
- Hersiening van die entiteit se tussentydse monitering;
- Entiteit se risikobestuur;
- Interne beheer;
- Voorafbepaalde doelwitte;
- Etiek, bedrog en korrupsie.

DEEL C: BESTUUR

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

Naam	Kwalifikasies	Intern / ekstern	Posisie in Departement indien intern	Datum aangestel	Datum bedank	Getal vergaderings bygewoon
Mnr. Ameen Amod (Voorsitter)	MBA; CIA; CGAP; CRMA; BCom Rekeningkunde	Ekstern	N.v.t.	1 Januarie 2019 (2 ^{de} termyn)	Kontrak het verval op 31 Desember 2021	5
Mnr. Pieter Strauss (Voorsitter met effek vanaf 1 Januarie 2022)	BCom Rekeningkunde BCompt Hons; CA(SA)	Ekstern	N.v.t.	1 Januarie 2022 (2 ^{de} termyn)	N.v.t.	7
Mnr. Ebrahim Abrahams	BCom Hons Rekeningkunde	Ekstern	N.v.t.	1 Januarie 2022 (2 ^{de} termyn)	N.v.t.	6
Me. Annelise Cilliers	BCompt Hons; CA(SA)	Ekstern	N.v.t.	1 Januarie 2022 (2 ^{de} termyn)	N.v.t.	7
Me. Fayruz Mohamed	BCompt Hons; CA(SA)	Ekstern	N.v.t.	1 Januarie 2022 (1 ^{ste} termyn)	N.v.t.	2

7. BEDROG EN KORRUPISIE

Bedrog en korrupsie verteenwoordig beduidende potensiële risiko's vir die entiteit se bates en kan 'n negatiewe impak op dienslewingsdoeltreffendheid en die reputasie van die entiteit hê. Die WKR het 'n Teenbedrog- en korrupsiestrategie aanvaar wat die Provinsie se geen-toleransie-standpunt teenoor diefstal, bedrog, korrupsie bevestig. Met hierdie strategie is die openbare entiteit verbind tot geen toleransie met betrekking tot korrupsie en bedrieglike en ander kriminele aktiwiteite, hetsy intern of ekstern, en sal alle beskikbare regsinnemiddele gebruik om enige party wat by sulke praktyke betrokke is of probeer betrokke wees, met alle mag opspoor en vervolg.

Die entiteit het 'n goedgekeurde Bedrog- en Korrupsievoorkomingsplan en 'n gepaardgaande implementeringsplan wat krag aan die voorkomingsplan gee.

Daar bestaan verskeie kanale om bewerings van bedrog, diefstal en korrupsie aan te meld en hulle word in besonderhede in die Provinsiale Teenbedrog- en korrupsiestrategie, die WKR se Fluitjieblaserbeleid en die Departementele Bedrog- en Korrupsievoorkomingsplan uiteengesit. Elke bewering wat deur die Provinsiale Forensiese Dienste (PFD) ontvang word, word in 'n Saakbestuurstelsel aangeteken, wat as 'n bestuurshulpmiddel gebruik word om verslag te doen oor vordering wat met sake rakende die Departement gemaak word en om statistiek vir die WKR en die Departement saam te stel.

Werknemers en werkers wat die fluitjie oor vermoedens van bedrog, korrupsie en diefstal blaas, word beskerm as die openbaarmaking 'n beskermde openbaarmaking is (m.a.w. die voldoening aan die statutêre vereistes van die Wet op Beskermde openbaarmaking, Nr. 26 van 2000, bv. as die openbaarmaking te goeder trou gemaak is). Die WKR-fluitjieblaserbeleid verskaf riglyne aan werknemers en werkers oor hoe om kommer met die betrokke lynbestuur, spesifiek aangewese persone in die WKR of eksterne instellings, te opper waar hulle redelike grond het om te glo dat oortredings in die WKR plaasgevind het of plaasvind. Die geleentheid om anoniem te bly word aan enige persoon gebied wat bedrieglike of korrupte dade of diefstal wil aanmeld, en, indien hulle dit persoonlik doen, word hul identiteit as vertroulik hanteer deur die persoon aan wie hulle die oortreding aanmeld.

Indien bedrog, diefstal of korrupsie ná 'n ondersoek bevestig word, word die werknemer wat aan sulke bedrywighede deelgeneem het, aan 'n dissiplinêre verhoor onderwerp. Die verteenwoordiger van die WKR wat die dissiplinêre verrigtinge inisieer, word vereis om afdanking van die betrokke werknemer aan te beveel. Waar prima facie-bewyse van kriminele gedrag aangetoon word, word 'n kriminele saak aan die Suid-Afrikaanse Polisie diens gerapporteer.

Die PFD het vir die jaar onder oorsig 'n Saakbewegingsertifikaat aan die Departement uitgereik en die volgende daarvoor aangeteken:

Sake	Getal sake
Oop sake soos op 1 April 2020	0
Nuwe sake (2020/21)	0
Afgehandelde sake (2020/21)	0
Oop sake soos op 31 Maart 2021	0

8. VERSLAG VAN DIE OUDITKOMITEE

Ons is bly om ons verslag oor die boekjaar geëindig 31 Maart 2022 voor te lê.

Verantwoordelikheid van die Ouditkomitee

Die Ouditkomitee rapporteer dat al sy verantwoordelikhede voortspruitend uit artikel 38(1)(a)(ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 27.1. nagekom is. Die Ouditkomitee rapporteer verder dat toepaslike, formele opdragte as die Handves van die Ouditkomitee aanvaar is, aangeleenthede ter voldoening aan hierdie handves gereguleer is en dat alle verantwoordelikhede daarin vervat, nagekom is.

Die doeltreffendheid van Interne Beheer

Daar word van die entiteit vereis dat dit 'n stelsel van interne beheer sal ontwikkel en onderhou wat die waarskynlikheid van die bereiking van sy doelwitte sal verbeter, om die veranderinge in die omgewing waarin dit optree, aan te pas en om doeltreffendheid en effektiwiteit van bedrywighede te bevorder, betroubare verslagdoening en voldoening aan wette en regulasies sal ondersteun. Die WKR het 'n Gekombineerde Versekeringsraamwerk aangeneem, wat versekeringsverskaffers identifiseer en integreer. Die eerste vlak van versekering is bestuursversekering, wat vereis dat lynbestuur doeltreffende interne beheer onderhou en daardie prosedures op 'n daaglikse basis deur middel van toesigbeheer moet uitvoer, en, waar nodig, remediërend sal optree. Die tweede vlak van versekering is interne versekering wat deur funksies afsonderlik van direkte lynbestuur gegee word, en wat met die assessering van die voldoening aan beleide, prosedures, norme, standaarde en raamwerke toevertrou is. Die derde vlak van versekering is onafhanklike versekeringsverskaffers wat gelei word deur professionele standaarde wat die hoogste vlakke van onafhanklikheid vereis.

'n Risiko-gebaseerde Gekombineerde Versekeringsplan, gefasiliteer deur Interne Oudit, wat ook 'n onafhanklike versekeringsverskaffer is, is vir die entiteit ontwikkel. Interne Oudit voorsien die Ouditkomitee en die bestuur van redelike versekering dat die interne beheer voldoende en doeltreffend is. Dit word bereik deur 'n goedgekeurde risiko-gebaseerde interne ouditplan, Interne Oudit wat die voldoendeheid van beheer assessee om risiko's te verminder, en die Ouditkomitee wat die implementering van regstellende aksies monitor.

Die volgende interne ouditverbintenisse is in die jaar onder oorsig deur die Ouditkomitee goedgekeur en deur Interne Oudit voltooi:

- Erfenishulpbronbestuur
- Museumdienste
- Ondernemingsinhoudbestuur
- Sporttoerusting
- WKR korporatiewe Bestuursoorligraamwerk, basislynassessering – Raadgewende verbintenis (WKR se Transversale IO-plan)
- Breëband-realiseringprojek Fase 2 – Raadgewende verbintenis (WKR se Transversale IO-plan)

Die areas wat verbeter kan word, soos deur die Interne Oudit tydens die uitvoering van hul werk opgemerk, is deur die bestuur ooreengekom. Die Ouditkomitee monitor die implementering van die ooreengekome aksies op 'n kwartaallikse basis.

Tussentydse bestuur en maandelikse/kwartaallikse verslag

Die Ouditkomitee is tevrede met die inhoud en gehalte van die kwartaallikse tussentydse bestuur- en prestasieverslae wat in die jaar onder oorsig deur die Rekenpligtige Beampte van die entiteit uitgereik is volgens die Regulasies van die Nasionale Tesourie en die Wet op die Verdeling van Inkomste uitgereik is.

Evaluering van finansiële state

Die Ouditkomitee het:

- die geouditeerde finansiële state wat by die verslag ingesluit moet word, hersien en bespreek;
- die OGSA se Bestuursverslag en die bestuur se respons daarop hersien;
- veranderinge aan rekeningkundige beleide en praktyke soos in die Finansiële Jaarstate vermeld, hersien; en
- wesenlike veranderinge hersien wat uit die oudit van die entiteit voortspruit..

Voldoening

Die Ouditkomitee het die entiteit se prosesse vir voldoening aan wetlike en regulatoriese voorsienings hersien.

Prestasie-inligting

Die Ouditkomitee het die inligting oor voorafbepaalde doelwitte soos in die Jaarverslag vermeld, hersien.

Verslag van die Ouditeur-generaal van Suid-Afrika

Die Ouditkomitee het op 'n kwartaallikse basis die entiteit se implementeringsplan vir ouditkwessies uit die vorige jaar hersien. Ons het met die OGSA in gesprek getree om te verseker dat daar geen onopgeloste kwessies is wat uit die regulatoriese oudit voortspruit nie. Korrektiewe aksie oor gedetailleerde bevindinge deur die OGSA is op 'n kwartaallikse basis deur die Ouditkomitee gemonitor.

Die Ouditkomitee stem saam met en aanvaar die OGSA se mening rakende die finansiële state en stel voor dat hierdie geouditeerde state aanvaar en saam met die verslag gelees word.

Mnr. Pieter Strauss
Voorsitter van die Maatskaplike Kluster-ouditkomitee
Erfenis Wes-Kaap
Datum: 19 Augustus 2022

DEEL C: BESTUUR

9. PRESTASIE-INLIGTING OOR BBSEB-VOLDOENING

Die volgende tabel is voltooi in ooreenstemming met voldoening aan die Breëbasis- Swart Ekonomiese Bemagtiging (BBSEB)-vereistes van die BBSEB-wet van 2013 en soos bepaal deur die Departement van Handel en Nywerheid.

Het die Departement/Openbare entiteit enige toepaslike Kode van Goeie Praktyk (BBSEB-sertifikaatvlak 1-8) met betrekking tot die volgende toegepas:		
Kriteria	Respons Ja/Nee	Bespreking <i>(sluit 'n bespreking in oor die respons en dui aan watter maatreëls vir voldoening gevolg is)</i>
Bepaling van kwalifikasiekriteria vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit kragtens enige wet?	Nee	Die entiteit reik nie lisensies, konsessies of ander magtigings uit ten opsigte van ekonomiese aktiwiteit kragtens enige wet nie.
Ontwikkeling en implementering van 'n voorkeurverkrygingsbeleid?	Ja	Die VKB-beleid van die entiteit maak voorsiening vir die implementering van voorkeurverkryging
Vasstelling van kwalifikasiekriteria vir die verkope van ondernemings wat deur die staat besit word?	Nee	Die entiteit is nie betrokke by die verkoop van ondernemings in staatsbesit nie.
Ontwikkeling van kriteria om vennootskappe met die privaat sektor aan te gaan?	Nee	Die entiteit neem nie deel aan vennootskappe met die privaat sektor nie.
Bepaling van kriteria vir die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van BBSEB?	Nee	Die entiteit is nie betrokke by die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van BBSEB nie.

DEEL D: MENSLIKEHULPBRONBESTUUR

1. INLEIDING

Personeel word deur die DKES in diens geneem, en die tersaaklike inligting verskyn in die Jaarverslag van die DKES.

2. OORSIG VAN MENSLIKEHULPBRONSTATISTIEKE

Daar word verslag gedoen oor hierdie statistiek in die Jaarverslag van die DKES.

DEEL E: FINANSIËLE INLIGTING

Verlag van die Ouditeur-generaal aan die Wes-Kaapse Parlement oor Erfenis Wes-Kaap

Verlag oor die audit van die finansiële state

Mening

1. Ek het die finansiële state van Erfenis Wes-Kaap geoudit, soos uiteengesit op bladsy 48-74, bestaande uit die staat van finansiële posisie soos op 31 Maart 2022, die staat van finansiële prestasie, die staat van veranderinge in netto bates, die kontantvloei staat en die staat van vergelyking van begroting en werklike bedrae vir die jaar dan geëindig, asook die aantekeninge by die finansiële state, insluitend 'n opsomming van belangrike rekeningkundige beleide.
2. Na my mening bied die finansiële state, in alle wesenlike opsigte, 'n redelike voorstelling van die finansiële posisie van Erfenis Wes-Kaap soos op 31 Maart 2022, asook van die finansiële prestasie en kontantvloei vir die jaar dan geëindig, ingevolge standarde van algemeen erkende rekeningkundige praktyk (AARP) en die vereistes van die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999) (WOFB).

Grondslag vir mening

3. Ek het my audit ooreenkomstig die Internasionale Ouditstandaarde (ISA) uitgevoer. My verantwoordelikhede volgens hierdie standarde word verder beskryf in die afdeling van my verslag rakende die Ouditeur-generaal se verantwoordelikhede vir die audit van die finansiële state.
4. Ek staan onafhanklik van die openbare entiteit ooreenkomstig die Internasionale Raad vir Etiese Standarde vir Rekenmeesters se *Internasionale Etiese Kode vir Professionele Rekenmeesters (insluitend Internasionale Onafhanklikstandarde)* (IESBA-kode), sowel as die etiese vereistes soos van toepassing op my audit in Suid-Afrika. Ek het my ander etiese verantwoordelikhede ingevolge hierdie vereistes en die IESBA-kode nagekom.
5. Ek glo dat die auditbewyse wat ek bekom het voldoende en toepaslik is om as grondslag vir my mening te dien.

Beklemtoning van kwessie

6. Ek vestig die aandag op die onderstaande kwessie. My mening oor hierdie kwessie is nie aangepas nie.

Onsekerheid rakende die toekomstige uitkoms van buitengewone litigasie

7. Met verwysing na nota 20 van die finansiële state is die openbare entiteit die verdedigende party in 'n hofgeding waar die klaer vergoedingskoste eis vir uitgawes in verband met die voortsetting van 'n ontwikkelingsperseel, grond wat as erfenisgebied gekategoriseer is. Die openbare entiteit staan die aansoek teen. Die uiteindelijke uitkoms van die saak kon nie vasgestel word nie en geen voorsiening vir enige laste wat uit die uitslag mag voortspruit, is in die finansiële state gemaak nie.

Verantwoordelikhede van die Rekenpligtige Gesag vir die finansiële state

8. Die Rekenpligtige Gesag is verantwoordelik vir die opstel en redelike aanbieding van die finansiële state ooreenkomstig die standarde van AARP en die vereistes van die WOFB, sowel as vir sodanige interne beheer wat die Rekenpligtige Gesag nodig ag om die opstel van finansiële state wat geen wesenlike wanvoorstelling bevat, hetsy weens bedrog of foute, moontlik te maak.
9. By die opstel van die finansiële state is die Rekenpligtige Gesag verantwoordelik vir die evaluering van die openbare entiteit se vermoë om as 'n lopende saak voort te bestaan, met openbaarmaking, waar toepaslik, van aangeleenthede wat op 'n lopende saak betrekking het en met behulp van die lopendesaaik-grondslag van rekeningkunde, tensy die toepaslike bestuurstruktuur beoog om die openbare entiteit óf te likwedeer óf om werksaamhede te staak, of geen realistiese alternatief het as om dit wel te doen nie.

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

10. Ek het ten doel om redelike gerusstelling te verkry dat die finansiële state in die geheel sonder wesenlike wanvoorstelling is, hetsy weens bedrog of foute, en om 'n ouditeursverslag uit te reik wat my mening insluit. Redelike gerusstelling is 'n hoë vlak van gerusstelling, maar is nie 'n waarborg dat 'n oudit wat ooreenkomstig die ISA uitgevoer is altyd 'n wesenlike wanvoorstelling sal bespeur wanneer dit wel bestaan nie. Wanvoorstellings kan voortspruit uit bedrog of foute en word as wesenlik beskou indien redelikerwys verwag kan word dat dit, individueel of in die geheel, die ekonomiese besluite van gebruikers kan raak wat op grond van hierdie finansiële state geneem word.
11. 'n Verdere beskrywing van my verantwoordelikhede vir die oudit van die finansiële state is in die bylae by hierdie ouditeursverslag ingesluit.

Verslag oor die oudit van die jaarlikse prestasieverslag

Inleiding en omvang

12. Ingevolge die Wet op Openbare Oudit, 2004 (Wet 25 van 2004) (WOO) en die algemene kennisgewing wat dienoooreenkomstig uitgereik is, is dit my verantwoordelikheid om verslag te doen oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting ten opsigte van voorafbepaalde doelwitte vir die gekose program wat in die jaarlikse prestasieverslag aangebied word. Ek het prosedures uitgevoer om wesenlike bevindinge te identifiseer, maar nie om bewyse in te samel wat gerusstelling uitspreek nie.
13. My prosedures evalueer die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting, wat op die goedgekeurde prestasiebeplanningsdokumente van die openbare entiteit gebaseer moet wees. Ek het nie die volledigheid en toepaslikheid van die prestasie-aanwysers soos in die beplanningsdokumente beoordeel nie. My prosedures ondersoek nie of die handelinge deur die openbare entiteit dienslewering moontlik gemaak het nie. My prosedures behels nie openbaarmakings of stellings met betrekking tot die omvang van prestasies in die huidige jaar of beplande prestasie-strategieë en -inligting rakende toekomstige periodes wat moontlik as deel van die gerapporteerde prestasie-inligting ingesluit kan word nie. Gevolglik sluit my bevindinge nie hierdie aangeleentheid in nie.
14. Ek het die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting beoordeel ooreenkomstig die kriteria wat ontwikkel is uit die prestasiebestuur- en verslagdoeningsraamwerk, soos omskryf in die algemene kennisgewing, vir die volgende gekose program wat in die jaarlikse prestasieverslag van die openbare entiteit vir die jaar geëindig 31 Maart 2022 aangebied word:

Program	Bladsye in jaarverslag oor prestasie
Erfenis Wes-Kaap	24-25

15. Ek het prosedures uitgevoer om te bepaal of die gerapporteerde prestasie-inligting na behore aangebied is en of prestasie in ooreenstemming met die goedgekeurde prestasiebeplanningsdokumente is. Ek het verdere prosedures uitgevoer om te bepaal of die aanwysers en verwante teikens meetbaar en toepaslik was, en het ook die betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer om te bepaal of dit geldig, akkuraat en volledig is.
16. Ek het nie enige wesenlike bevindinge rakende die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting vir hierdie program geïdentifiseer nie:
 - Erfenis Wes-Kaap

Ander sake

17. Ek vestig die aandag op die onderstaande aangeleentheid.

Bereiking van beplande teikens

18. Verwys na die jaarlikse prestasieverslag op bladsy 39 tot 40 vir inligting oor die bereiking van beplande teikens vir die jaar en verduidelikings deur die bestuur wat vir die oorprestasie van teikens voorsien is.

DEEL E: FINANSIËLE INLIGTING

Verslag oor die oudit van voldoening aan wetgewing

Inleiding en omvang

19. Kragtens die WOO en die algemene kennisgewing wat dienooreenkomstig uitgereik is, is dit my verantwoordelikheid om verslag te doen oor wesenlike bevindinge rakende die openbare entiteit se voldoening aan spesifieke aangeleenthede in hoofwetgewing. Ek het prosedures uitgevoer om bevindinge te identifiseer, maar nie om bewyse in te samel wat gerusstelling uitspreek nie.
20. Ek het nie enige wesenlike bevindinge oor die voldoening aan spesifieke aangeleenthede in hoofwetgewing, soos uiteengesit in die algemene kennisgewing wat ingevolge die WOO uitgereik is, geïdentifiseer nie.

Ander inligting

21. Die Rekenpligtige Gesag is verantwoordelik vir die ander inligting. Die ander inligting behels die inligting wat in die jaarverslag ingesluit is. Die ander inligting dek nie die finansiële state, die ouditeursverslag en die gekose program soos aangebied in die jaarlikse prestasieverslag waaroor in hierdie ouditeursverslag spesifiek verslag gedoen word nie.
22. My mening oor die finansiële state en bevindinge oor die gerapporteerde prestasie-inligting en die voldoening aan wetgewing dek nie die ander inligting nie en ek spreek nie 'n ouditmening of enige soort gevolgtrekking ten opsigte van gerusstelling daarvoor uit nie.
23. In verband met my oudit is dit my verantwoordelikheid om die ander inligting te lees en sodoende te oorweeg of die ander inligting wesenlik onverenigbaar is met die finansiële state en die gekose program soos aangebied in die jaarlikse prestasieverslag, of met my kennis soos verkry uit die oudit, of andersins blyk 'n wesenlike wanvoorstelling te wees.
24. Ek het nie die ander inligting ontvang voor die datum van hierdie ouditeursverslag nie. Wanneer ek wel hierdie inligting ontvang en gelees het, en as ek tot die gevolgtrekking kom dat dit 'n wesenlike wanvoorstelling bevat, word daar van my verwag om die aangeleentheid te kommunikeer aan diegene wat met bestuur belas is en om te versoek dat die ander inligting reggestel word. Indien die ander inligting nie reggestel word nie, sal ek moontlik hierdie ouditeursverslag moet terugtrek en 'n gewysigde verslag, soos toepaslik, uitreik. Indien dit egter reggestel word, sal dit nie nodig wees nie.

Tekortkominge in interne beheer

25. Ek het interne beheer in verband met my oudit van die finansiële state, gerapporteerde prestasie-inligting en voldoening aan tersaaklike wetgewing oorweeg; my doel was egter nie om enige vorm van gerusstelling ten opsigte daarvan uit te spreek nie. Ek het nie enige beduidende tekortkominge in interne beheer geïdentifiseer nie.

Kaapstad
31 Julie 2022



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Bylaag – Ouditeur-generaal se verantwoordelikheid vir die audit

1. As deel van 'n audit kragtens die ISA, oefen ek my professionele oordeel uit en handhaaf ek professionele skeptisisme gedurende my audit van die finansiële state en die prosedures wat op die gerapporteerde prestasie-inligting vir die gekose program en die openbare entiteit se voldoening ten opsigte van die gekose aangeleenthede uitgevoer is.

Finansiële state

2. Benewens my verantwoordelikheid vir die audit van die finansiële state soos dit in hierdie ouditeursverslag beskryf word, het ek ook:
 - die risiko's van wesenlike wanvoorstelling van die finansiële state, hetsy weens bedrog of foute, geïdentifiseer en beoordeel; auditprosedures in reaksie op daardie risiko's ontwerp en uitgevoer; en voldoende en tersaaklike auditbewyse bekom om as grondslag vir my mening te dien. Die risiko dat 'n wesenlike wanvoorstelling weens bedrog nie bespeur word nie, is groter as wat weens foute voorkom, aangesien bedrog samespanning, vervalsing, opsetlike weglatings, wanvoorstellings of die omseiling van interne beheer kan behels.
 - 'n begrip verkry ten opsigte van interne beheer in verband met die audit ten einde auditprosedures te ontwerp wat onder omstandighede toepaslik is, maar nie om 'n mening oor die doeltreffendheid van die openbare entiteit se interne beheer uit te spreek nie.
 - die toepaslikheid van rekeningkundige beleide wat toegepas is en die redelikheid van rekeningkundige ramings en verwante openbaarmakings soos gemaak deur die Rekenpligtige Gesag beoordeel.
 - 'n oordeel gevorm rakende die toepaslikheid van die Rekenpligtige Gesag se aanwending van die lopendesaak-grondslag van rekeningkunde by die opstel van die finansiële state. Ek vorm ook 'n oordeel, gegrond op die auditbewyse wat verkry is, of 'n wesenlike onsekerheid bestaan ten opsigte van gebeure of omstandighede wat beduidende twyfel kan wek oor Erfenis Wes-Kaap se vermoë om as 'n lopende saak voort te bestaan. Indien ek tot die gevolgtrekking kom dat 'n wesenlike onsekerheid wel bestaan, word daar van my verwag om in my ouditeursverslag die aandag te vestig op die tersaaklike openbaarmakings in die finansiële state oor die wesenlike onsekerheid, of om my mening oor die finansiële state te wysig, indien sodanige openbaarmakings onvoldoende is. My gevolgtrekkings berus op die inligting tot my beskikking soos op die datum van hierdie ouditeursverslag. Toekomstige gebeure of omstandighede 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, beoordeel en bepaal of die finansiële state die onderliggende transaksies en gebeure op 'n manier verteenwoordig wat redelike aanbieding bewerkstellig.

Kommunikasie met diegene belas met bestuur

3. Ek kommunikeer met die Rekenpligtige Gesag rakende, onder meer, die beplande omvang en tydsberekening van die audit en beduidende auditbevindings, waaronder enige beduidende tekortkominge in interne beheer wat ek tydens my audit identifiseer.
4. Ek voorsien die Rekenpligtige Gesag ook van 'n verklaring dat ek die tersaaklike etiese vereistes betreffende onafhanklikheid nagekom het, en ek kommunikeer alle verhoudings en ander aangeleenthede wat na verwagting redelikerwys betrekking kan hê op my onafhanklikheid en, waar toepaslik, stappe wat gedoen is om bedreigings uit die weg te ruim of voorsorgmaatreëls wat toegepas is.

Algemene Inligting

Land van inlywing en domisilie	Suid-Afrika
Aard van onderneming en basiese aktiwiteite	<p>Erfenis Wes-Kaap is 'n Skedule 3C- openbare entiteit wat verslag doen aan die Departement van Kultuursake en Sport.</p> <p>Erfenis Wes-Kaap reguleer en monitor die bevordering en bewaring van die erfenis en omgewing in die Wes-Kaap.</p>
Geregistreerde kantoor	<p>Protea Assuransie-gebou Groentemarkplein Kaapstad 8000</p>
Besigheidsadres	<p>Protea Assuransie-gebou Groentemarkplein Kaapstad 8000</p>
Posadres	<p>Privaat Sak X9067 Kaapstad 8000</p>
Bankiers	<p>Nedbank ABSA Bank</p>
Ouditeure	Ouditeur-generaal van Suid-Afrika

Die verslag en state wat hieronder uiteengesit is, bevat die finansiële jaarstate wat aan die provinsiale wetgewer voorgelê is:

Staat van finansiële posisie	50
Staat van finansiële prestasie	51
Staat van veranderinge in netto bates	52
Kontantvloeistaat	53
Staat van vergelyking van begroting en werklike bedrae	54
Rekeningkundige beleide	55 - 65
Aantekeninge by die finansiële jaarstate	66 - 77

Staat van Finansiële Posisie soos op 31 Maart 2022

ERFENIS WES-KAAP
Finansiële Jaarstate
vir die jaar geëindig 31 Maart 2022

A

Syfers in rand duisend	Nota(s)	2022	2021
Bates			
Huidige bates			
Kontant en kontantekwivalente	3	6 651	6 610
Vorrade	4	121	121
Ontvangbares uit ruiltransaksies	5	39	6
Ontvangbares uit nie-ruiltransaksies	6	1 000	-
		7 811	6 737
Totale bates		7 811	6 737
Laste			
Huidige laste			
Betaalbares uit ruiltransaksies	7	2	-
Onbestede voorwaardelike toewysings en ontvangste	8	406	406
		408	406
Totale laste		408	406
Netto bates		7 403	6 331
Opgelope surplus		7 403	6 331
Totale netto bates		7 403	6 331

Staat van Finansiële Prestasie

ERFENIS WES-KAAP
Finansiële Jaarstate
vir die jaar geëindig 31 Maart 2022

A

Syfers in rand duisend	Nota(s)	2022	2021
Inkomste			
Inkomste uit ruiltransaksies			
Erfenisaansoekfooie	9	887	721
Rente-inkomste	10	234	220
Totale inkomste uit ruiltransaksies		1 121	941
Inkomste uit nie-ruiltransaksies			
Oordraginkomste			
Ander inkomste uit nie-ruiltransaksies	11	618	485
Oordragte en subsidies ontvang	12	1 898	550
Totale inkomste uit nie-ruiltransaksies		2 516	1 035
Totale inkomste		3 637	1 976
Uitgawes			
Ouditgelde	14	(76)	(94)
Konsultasie- en uitgekontraakteerde dienste	15	(430)	(497)
Algemene uitgawes	16	(923)	(682)
Ledegeld	17	(1 136)	(1 107)
Totale uitgawes		(2 565)	(2 380)
Surplus vir die jaar		1,072	(404)

Staat van Veranderinge in Netto Bates

ERFENIS WES-KAAP
Finansiële Jaarstate
vir die jaar geëindig 31 Maart 2022

A

Syfers in rand duisend	Accumulated surplus/ deficit	Total
Balans op 1 April 2020	6 735	6 735
Veranderinge in netto bates		
Tekort vir die jaar	(404)	(404)
Totale veranderinge	<u>(404)</u>	<u>(404)</u>
Balans op 1 April 2021 Veranderinge in netto bates	6 331	6 331
Surplus vir die jaar		
Totale veranderinge	1 072	1 072
Total changes	<u>1 072</u>	<u>1 072</u>
Balans op 31 Maart 2022	<u>7 403</u>	<u>7 403</u>

Kontantvloeistaat

ERFENIS WES-KAAP
Finansiële Jaarstate
vir die jaar geëindig 31 Maart 2022

A

Syfers in rand duisend	Nota(s)	2022	2021
Kontantvloei uit bedryfsaktiwiteite			
Ontvangste			
Kontantvloei uit bedryfsaktiwiteite		1 785	1 271
Interest income		201	233
		<u>1 986</u>	<u>1 504</u>
Betalings			
Kontant aan verskaffers en werknemers betaal		(1 945)	(1 900)
Netto kontantvloei uit bedryfsaktiwiteite	18	<u>41</u>	<u>(396)</u>
Netto toename / (afname) in kontant en kontantekwivalente			
Kontant en kontantekwivalente aan begin van jaar		6 610	7 006
Kontant en kontantekwivalente aan einde van jaar	3	<u>6 651</u>	<u>6 610</u>

Staat van Vergelyking van Begroting en Werklike Bedrae

ERFENIS WES-KAAP
Finansiële Jaarstate
vir die jaar geëindig 31 Maart 2022

A

Begroting op kontantbasis

	Goed-gekeurde begroting	Aan-passings	Finale begroting	Werklike bedrae op vergelykbare basis	Verskil tussen finale begroting en werklike bedrae	Verwysing
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Syfers in rand duisend

Staat van finansiële prestasie

Inkomste

Inkomste uit ruiltransaksies

Erfenisaansoekfooie	690	-	690	887	197	23.1
Rente-inkomste	200	-	200	201	1	
Totale inkomste uit ruiltransaksies	890	-	890	1 088	198	

Inkomste uit nie-ruiltransaksies

Oordraginkomste

Ander inkomste uit nie-ruiltransaksies	333	-	333	-	(333)	23.2
Oordragte en subsidies ontvang	898	-	898	898	-	
Totale inkomste uit nie-ruiltransaksies	1 231	-	1 231	898	(333)	
Totale inkomste	2 121	-	2 121	1 986	(135)	

Uitgawes

Ledegelde	(760)	-	(760)	(1 136)	(376)	23.3
Ouditgelde	(100)	-	(100)	(74)	26	23.4
Algemene uitgawes	(1 261)	-	(1 261)	(735)	526	23.5
Totale uitgawes	(2 121)	-	(2 121)	(1 945)	176	

Surplus - - - 41 41

Werklike bedrag op vergelykbare basis soos aangebied in die begroting en werklike vergekykbare staat - - - 41 41

Rekonsiliasie

Rekonsiliasie

Opgeloopte rente				33		
Ander inkomste uit nie-ruiltransaksies				618		
Oordragte en subsidies ontvang				1 000		
Verhandeling en ander krediteure				(2)		
Algemene uitgawes				(618)		
Oordragte en subsidies ontvang				1 072		
Verhandeling en ander krediteure						
Algemene uitgawes						

Rekeningkundige beleid

A

Syfers in rand duisend	Nota(s)	2022	2021
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1. Aanbieding van finansiële jaarstate

Die finansiële jaarstate is opgestel ooreenkomstig die standaard van die Algemene Erkende Rekeningkundige Praktyk (AERP), wat uitgereik is deur die Raad vir Rekeningkundige Standaarde ingevolge artikel 91(1) van die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999).

Hierdie finansiële jaarstate is opgestel op die toevallingsgrondslag van rekeningkunde en is in ooreenstemming met die historiese-kostekonvensie as die grondslag van meting, tensy anders vermeld. Dit word in Suid-Afrikaanse rand weergegee.

Alle syfers is tot die naaste duisend afgerond.

'n Opsomming van die belangrike rekeningkundige beleide, wat konsekwent toegepas is in die voorbereiding van hierdie finansiële jaarstate, word hieronder weergegee.

Hierdie rekeningkundige beleide is in ooreenstemming met die vorige periode.

1.1 Aannee as lopende saak

Hierdie finansiële jaarstate is opgestel op grond van die verwagting dat die entiteit vir minstens die volgende 12 maande as 'n lopende saak sal voortbestaan.

1.2 Belangrike beoordelings en bronne van skattingsonsekerheid

Die entiteit doen ramings en maak aannames rakende die toekoms. Die gevolglike rekeningkundige ramings sal uiteraard selde gelyk wees aan die verwante werklike resultate. Ramings en uitsprake word deurlopend geëvalueer en is gegrond op historiese ervaring en ander faktore, insluitend verwagtinge van toekomstige gebeure wat beskou word redelik te wees onder die omstandighede. Die ramings en aannames wat 'n beduidende risiko inhou om 'n wesentlike aanpassing aan die drabedrae van bates en laste binne die volgende boekjaar te veroorsaak, word hieronder bespreek.

Ontvangbares

Die entiteit assesseer sy ontvangbares vir waardedaling aan die einde van elke verslagtydperk. By die vasstelling of 'n waardedalingsverlies as surplus of tekort aangegee moet word, maak die entiteit beoordelings betreffende of daar waarneembare data bestaan, wat 'n meetbare afname in die geraamde toekomstige kontantvloei uit 'n finansiële bate aandui.

Die waardedaling vir ontvangbares word op 'n portefeuljebasis bereken, gegrond op historiese verlieseverhoudings, wat aangepas is vir nasionale en bedryfspesifieke ekonomiese toestande en ander aanwysers soos teenwoordig op die verslagdoeningsdatum, wat met wanbetalings op die portefeulje ooreenstem. Hierdie jaarlikse verlieseverhoudings word op leningsaldo's in die portefeulje toegepas en tot die geraamde verliesverskyningstydperk geskaal.

Voorsiening vir waardedaling

'n Raming vir die waardedaling van ontvangbares word gemaak wanneer invordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir waardedalingskuld sal slegs op handelsdebiteure bereken word. Die totale waardedalingsvoorsiening van die entiteit sal óf volgens individuele debiteur óf minstens per risikokategorie bereken word.

1.3 Eiendom, aanleg en toerusting

Eiendom, aanleg en toerusting is tasbare niebedryfsbates (insluitend infrastruktuurabates) wat gehou word vir gebruik in die produksie of verskaffing van goedere of dienste, verhuring aan ander, of vir administratiewe doeleindes, en sal na verwagting in meer as een verslagtydperk gebruik word.

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

- dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal wat met die item verband hou die entiteit sal toekom; en
- die koste of billike waarde van die item betroubaar bepaal kan word.

Rekeningkundige beleid

A

1.3 Eiendom, aanleg en toerusting (vervolg)

Eiendom, aanleg en toerusting word aanvanklik teen koste bereken.

Die koste van 'n item van eiendom, aanleg en toerusting is die koopprys en ander toeskryfbare koste om die bate na die ligging en nodige toestand te bring om op die wyse soos beoog deur die bestuur bedryf te word. Handelsafslag en -kortings word afgetrek om die koste te bereken.

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

Wanneer 'n item van eiendom, aanleg en toerusting verkry word in ruil vir 'n niemonetêre bate of monetêre bates, of 'n kombinasie van monetêre en niemonetêre bates, word die bate wat verkry is aanvanklik teen billike waarde (die koste) bereken, tensy die billike waarde van die bate ontvang of die bate wat opgegee is, nie betroubaar bereken kan word nie. Indien die verkreë item nie teen billike waarde bereken word nie, word die koste daarvan teen die drabedrag bereken van die bate wat opgegee is.

Wanneer beduidende komponente van 'n item van eiendom, aanleg en toerusting verskillende nutsdure het, word dit verklaar as afsonderlike items (hoofkomponente) van eiendom, aanleg en toerusting.

Koste behels koste wat aanvanklik aangegaan is om 'n item van eiendom, aanleg en toerusting te verkry of te bou, en koste wat daaropvolgende aangegaan is om daartoe by te voeg, 'n gedeelte te vervang, of dit te versien. Indien 'n vervangingskoste erken word in die drabedrag van 'n item van eiendom, aanleg en toerusting, word die drabedrag van die vervangde gedeelte ontteken.

Belangrike onderdele en bystandstoerusting wat na verwagting vir meer as een periode gebruik sal word, word by eiendom, aanleg en toerusting ingesluit. Daarbenewens word onderdele en bystandstoerusting wat slegs in verband met 'n item van eiendom, aanleg en toerusting gebruik kan word as eiendom, aanleg en toerusting verklaar.

Herwaardasies word gereeld uitgevoer sodat die drabedrag nie wesenlik verskil van dit wat bepaal sou word deur billike waarde aan die einde van die verslagtydperk te gebruik nie.

Enige toename in 'n bate se drabedrag, as gevolg van 'n herwaardasie, word direk na 'n herwaardasiesurplus gekrediteer. Die toename word in surplus of tekort erken in die mate wat dit 'n herwaardasievermindering van dieselfde bate omkeer wat voorheen in surplus of tekort erken is.

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

Ná aanvanklike berekening word eiendom, aanleg en toerusting teen koste minus opgelope depresiasie en enige waardedalingsverliese gedra.

Eiendom, aanleg en toerusting word op 'n reguitlynbasis oor die verwagte nutsduur tot die geraamde reswaarde daarvan gedepresieer.

Eiendom, aanleg en toerusting word gedra teen 'n herwaardeerde bedrag, synde die billike waarde op die datum van herwaardasie minus enige daaropvolgende opgelope depresiasie en daaropvolgende opgelope waardedalingsverliese. Herwaardasies word gereeld uitgevoer sodat die drabedrag nie wesenlik verskil van dit wat bepaal sou word deur billike waarde aan die einde van die verslagtydperk te gebruik nie.

Enige toename in 'n bate se drabedrag, as gevolg van 'n herwaardasie, word direk na 'n herwaardasiesurplus gekrediteer. Die toename word in surplus of tekort erken in die mate wat dit 'n herwaardasievermindering van dieselfde bate omkeer wat voorheen in surplus of tekort erken is.

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

Rekeningkundige beleid

A

1.3 Eiendom, aanleg en toerusting (vervolg)

Die nutsduur van items van eiendom, aanleg en toerusting is as volg bepaal:

Item	Gemiddelde nutsduur
Toerusting	25%
Motorvoertuie	20%
Rekenaarsagteware	33,3%

Die reswaarde, nutsduur en depresiasiemetode van elke bate word aan die einde van elke verslagdoeningsdatum hersien. Indien die verwagtinge van vorige ramings verskil, word die verandering as 'n verandering in rekeningkundige raming verklaar.

Die hersiening van die nutsduur van 'n bate op 'n jaarlikse grondslag vereis nie dat die entiteit die vorige raming wysig nie, tensy verwagtinge van die vorige raming verskil.

Elke deel van 'n item van eiendom, aanleg en toerusting met 'n beduidende koste in verhouding tot die totale koste van die item word afsonderlik gedepresieer.

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

Items van eiendom, aanleg en toerusting word onterken wanneer die bate verkoop word, of wanneer daar geen verdere ekonomiese voordele of dienspotensiaal weens die benutting van die bate verwag word nie.

Die wins of verlies voortspruitend uit die onterkenning van 'n item van eiendom, aanleg en toerusting word bepaal as die verskil tussen die netto verkoopsopbrengs, indien enige, en die drabedrag van die item. Sodanige verskil word in surplus of tekort erken wanneer die item onterken word.

Vergoeding van derde partye vir 'n item van eiendom, aanleg en toerusting waarvan die waarde gedaal het, verloor is of opgegee is, word in surplus of tekort erken wanneer die vergoeding ontvangbaar word.

1.4 Finansiële instrumente

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

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

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las ten tyde van aanvanklike erkenning bereken word, minus kapitaal terugbetalings, plus of minus die kumulatiewe amortisasie met gebruik van die effektiewe rentemetode van enige verskil tussen daardie aanvanklike bedrag en die uitbetaalbedrag, en minus enige vermindering (direk of deur middel van 'n voorsieningsrekening) vir waardedaling of oninvorderbaarheid.

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

Lenings wat betaalbaar is, is finansiële verpligtinge, buiten korttermynkrediteure op normale kredietvoorwaardes.

Klassifikasie

Die entiteit het die volgende tipes finansiële bates (klasse en kategorieë) soos op grond van die staat van die finansiële posisie of in notas daartoe weerspieël word:

Klas	Kategorie
Kontant en kontantekwivalente	Finansiële bate teen geamortiseerde koste bereken
Ontvangbares uit ruiltransaksies	Finansiële bate teen geamortiseerde koste bereken
Ontvangbares uit nie-ruiltransaksies	Finansiële bate teen geamortiseerde koste bereken

Die entiteit het die volgende tipes finansiële laste (klasse en kategorie) soos weergegee in die staat van finansiële posisie of in die aantekeninge daarby:

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Klas

Ontvangbares uit ruiltransaksies

Kategorie

Finansiële las teen geamortiseerde koste bereken

Aanvanklike meting van finansiële bates en finansiële laste

Die entiteit bereken 'n finansiële bate en finansiële las, buiten wat daaropvolgende teen billike waarde bereken word, aanvanklik teen die billike waarde daarvan plus transaksiekoste wat direk toeskryfbaar is aan die verkryging of uitreiking van die finansiële bate of finansiële las.

Die entiteit bereken alle ander finansiële bates en finansiële laste aanvanklik teen billike waarde (as dit daarna teen billike waarde bereken word).

Die entiteit assesser eers of die wese van 'n vergunningslening in werklikheid 'n lening is. By aanvanklike erkenning ontleed die entiteit 'n vergunningslening in sy samestellende dele en verklaar elke komponent afsonderlik. Die entiteit verklaar daardie deel van 'n vergunningslening wat:

- 'n maatskaplike voordeel is in ooreenstemming met die Raamwerk vir die Opstel en Aanbieding van Finansiële State, waar dit die uitreiker van die lening is; of
- nieruilinkomste is in ooreenstemming met die AERP-standaard oor inkomste uit nieruiltransaksies (belasting en oordragte), waar dit die ontvanger van die lening is.

Daaropvolgende meting van finansiële bates en finansiële laste

Die entiteit bereken alle finansiële bates en finansiële laste ná aanvanklike erkenning deur middel van die volgende kategorieë:

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

Alle finansiële bates wat teen geamortiseerde koste, of koste, bereken word, is onderhewig aan 'n waardedalingshersiening.

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las ten tyde van aanvanklike erkenning bereken word, minus kapitaalrugbetalings, plus of minus die kumulatiewe amortisasie met gebruik van die effektiewe rentemetode van enige verskil tussen daardie aanvanklike bedrag en die uitbetaalbedrag, en minus enige vermindering (direk of deur middel van 'n voorsieningsrekening) vir waardedaling of oninvorderbaarheid in geval van 'n finansiële bate.

Berekeningsorwegings rakende 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 deur 'n waardasietegniek te gebruik. Die doel van die gebruik van 'n waardasietegniek is om te bepaal wat die transaksieprys op die metingsdatum sou gewees het in 'n armlengtetransaksie wat deur normale bedryfsoorwegings gemotiveer is. Waardasietegnieke sluit in die gebruik van onlangse armlengte-marktransaksies tussen kundige, gewillige partye, indien beskikbaar, verwysing na die huidige billike waarde van 'n ander instrument wat wesenlik dieselfde is, verdiskonteerde kontantvloeiëntleding en opsieprysmodelle. As daar 'n waardasietegniek is wat algemeen deur markdeelnemers gebruik word om die instrument se prys te bepaal en daardie tegniek homself bewys het om betroubare ramings te verskaf van pryse wat in werklike marktransaksies behaal is, gebruik die entiteit daardie tegniek. Die gekose waardasietegniek maak maksimaal gebruik van markinsette en vertrou so min as moontlik op entiteitspesifieke insette. Dit sluit alle faktore in wat markdeelnemers sou oorweeg in die vasstelling van 'n prys en is in ooreenstemming met aanvaarde ekonomiese metodologieë vir die prysvasstelling van finansiële instrumente. Die entiteit kalibreer die waardasietegniek van tyd tot tyd en toets dit vir geldigheid deur pryse van enige waarneembare huidige marktransaksies in dieselfde instrument (d.w.s. sonder wysiging of herverpakking) of gebaseer op enige beskikbare waarneembare markdata te gebruik.

Korttermyndebiteure en -krediteure word nie verdiskonteer nie waar die aanvanklike kredietperiode wat toegestaan of ontvang is in ooreenstemming is met voorwaardes wat in die openbare sektor gebruik word, hetsy deur gevestigde praktyke of wetgewing.

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1.4 Finansiële instrumente (vervolg)

Winste en verliese

'n Wins of verlies wat voortspruit uit 'n verandering in die billike waarde van 'n finansiële bate of finansiële las bereken teen billike waarde word in surplus of tekort erken.

Vir finansiële bates en finansiële laste bereken teen geamortiseerde koste of koste, word 'n wins of verlies in surplus of tekort erken wanneer die finansiële bate of finansiële las onderken word of waardedaling ondergaan, of deur die amortisasieproses.

Waardedaling en oninvorderbaarheid van finansiële bates

Die entiteit assesser aan die einde van elke verslagtydperk of daar enige objektiewe bewyse is dat die waarde van 'n finansiële bate of groep finansiële bates gedaal het.

Vir bedrae wat aan die entiteit verskuldig is, word beduidende finansiële probleme van die debiteur, waarskynlikheid dat die debiteur bankrot verklaar kan word en wanbetalings alles beskou as aanduidings van waardedaling.

Finansiële bates teen geamortiseerde koste bereken:

Indien daar objektiewe bewyse is dat 'n waardedalingsverlies op finansiële bates soos bereken teen geamortiseerde koste gely is, word die bedrag van die verlies bereken as die verskil tussen die bate se drabedrag en die huidige waarde van geraamde toekomstige kontantvloei (buiten toekomstige kredietverliese wat nie gely is nie) verdiskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word deur middel van 'n voorsieningsrekening verminder. Die bedrag van die verlies word in surplus of tekort erken.

Indien die bedrag van die waardedalingsverlies in 'n daaropvolgende periode daal en die afname objektief verbind kan word met 'n gebeurtenis wat plaasgevind het nadat die waardedaling erken is, word die voorheen erkende waardedalingsverlies omgeswaai deur aanpassing van 'n voorsieningsrekening. Die omswaaiing het nie 'n drabedrag van die finansiële bate tot gevolg wat oorskry wat die geamortiseerde koste sou gewees het nie, indien die waardedaling nie erken is op die datum waarop die waardedaling omgeswaai is nie. Die bedrag van die omswaaiing word in surplus of tekort erken.

Waar finansiële bates waardedaling ondergaan deur die gebruik van 'n voorsieningsrekening, word die bedrag van die verlies in surplus of tekort binne bedryfsuitgawes erken. Wanneer sodanige finansiële bates afgeskryf word, word die afskrywing teen die betrokke voorsieningsrekening gedoen. Daaropvolgende verhalings van bedrae wat voorheen afgeskryf is, word teen bedryfsuitgawes gekrediteer.

Finansiële bates teen kosprys bereken:

Indien daar objektiewe bewyse is dat 'n waardedalingsverlies gely is op 'n belegging in 'n oorblywende belang wat nie teen billike waarde bereken word nie omdat die billike waarde daarvan nie betroubaar bepaal kan word nie, word die bedrag van die waardedalingsverlies bereken as die verskil tussen die drabedrag van die finansiële bate en die huidige waarde van geraamde toekomstige kontantvloei verdiskonteer teen die huidige markopbrengskoers vir 'n soortgelyke finansiële bate. Sodanige waardedalingsverliese word nie omgeswaai nie.

Finansiële bates

Die entiteit onderken finansiële bates deur middel van verhandelingsdatumrekeningkunde.

Die entiteit onderken 'n finansiële bate slegs wanneer:

- die kontraktuele regte op die kontantvloei uit die finansiële bate verval, vereffen of kwytgeskeld word;
- die entiteit weselik al die risiko's en belonings van eienaarskap van die finansiële bate oordra aan 'n ander party; of
- die entiteit, ten spyte daarvan dat dit sommige beduidende risiko's en belonings van eienaarskap van die finansiële bate behou het, beheer van die bate aan 'n ander party oorgedra het en die ander party die praktiese vermoë het om die bate in die geheel aan 'n onverwante derde party te verkoop, en daardie vermoë eensydig kan uitoefen sonder om bykomende beperkings op die oordrag in te stel. In hierdie geval sal die entiteit:
 - die bate onderken; en
 - enige regte en verpligtinge wat in die oordrag geskep of behou is afsonderlik erken.

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1.4 Finansiële instrumente (vervolg)

Die drabedrae van die bate wat oorgedra is, word toegedeel tussen die regte of verpligtinge wat behou is en dié wat oorgedra is op grond van die relatiewe billike waardes daarvan op die oordragdatum. Nuutgeskepte regte en verpligtinge word teen die billike waardes daarvan op daardie datum bereken. Enige verskil tussen die teenprestasie wat ontvang is en die bedrae wat erken en ont erken is, word in surplus of tekort in die periode van die oordrag erken.

By ont erkenning van 'n finansiële bate in die geheel word die verskil tussen die drabedrag en die som van die teenprestasie wat ontvang is in surplus of tekort erken.

Finansiële laste

Die entiteit verwyder 'n finansiële las (of 'n deel van 'n finansiële las) uit sy staat van finansiële posisie wanneer dit uitgewis is – d.w.s. wanneer die verpligting soos gespesifiseer in die kontrak nagekom of gekanselleer is, verval het of kwytgeskeld is.

'n Uitruiing tussen 'n bestaande lener en uitlener van skuldinstrumente met beduidende verskillende voorwaardes word verklaar as dat dit die oorspronklike finansiële las uitgewis het en 'n nuwe finansiële las word erken. Insgelyks word 'n beduidende wysiging van die voorwaardes van 'n bestaande finansiële las of 'n deel daarvan verklaar as dat dit die oorspronklike finansiële las uitgewis het en 'n nuwe finansiële las erken het.

Die verskil tussen die drabedrag van 'n finansiële las (of 'n deel van 'n finansiële las) wat uitgewis of aan 'n ander party oorgedra is en die teenprestasie wat betaal is, insluitende enige niekontantbates wat oorgedra is of laste wat aanvaar is, word in surplus of tekort erken. Enige laste wat deur middel van 'n nieruiltransaksie deur 'n ander entiteit kwytgeskeld, afgeskryf of aanvaar word, word verklaar ooreenkomstig die AERP-standaard oor inkomste uit nieruiltransaksies (belasting en oordragte).

Statutêre ontvangbares is ontvanbares wat uit wetgewing, ondersteunende regulasies of soortgelyke wyse voortspruit, en vereis 'n skikking deur 'n ander entiteit in kontant of 'n ander finansiële bate.

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

Die kostemetode is die metode wat gebruik word om statutêre ontvangbares te verreken wat vereis dat sodanige debiteure teen die transaksiebedrag, plus enige opgeloopte rente en ander bedrae (waar van toepassing) en minus enige geakkumuleerde waardedalingsverliese en enige ander bedrae wat ont erken word, bereken word.

Nominale rente is die rentekoers en/of basis wat in wetgewing, ondersteunende regulasies of soortgelyke wyse gespesifiseer is.

Die transaksiebedrag (vir die doeleindes van hierdie Standaard) vir 'n statutêre ontvangbare beteken die bedrag wat volgens wet, ondersteunende regulasies of ander soortgelyke wyse gespesifiseer, of bereken of gehef word.

1.5 Statutêre ontvangbares

Statutêre ontvangbares is debiteure wat voortspruit uit wetgewing, ondersteunende regulasies, of soortgelyke middele, en vereffening deur 'n ander entiteit in kontant of 'n ander finansiële bate 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 statutêre ontvangbare te verklaar wat vereis dat sulke ontvangbares teen hul transaksiebedrag bereken word, plus enige opgeloopte rente of ander koste (waar van toepassing) en minus enige opgeloopte waardedalingsverliese en enige bedrae wat ont erken is.

Nominale rentekoers is die rentekoers en/of basis soos gespesifiseer in wetgewing, ondersteunende regulasies of soortgelyke middele.

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

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1.6 Voorrade

Voorrade word aanvanklik teen kosprys bereken, behalwe waar voorrade deur 'n nie-ruiltransaksie bekom is, in welke geval die kosprys hulle billike waarde op die datum van verkryging is.

Daaropvolgende voorrade word teen 'n laer kosprys en netto realiseerbare waarde bereken.

Voorrade word teen die laer kosprys en huidige vervangingsprys bereken wanneer dit gehou word vir:

- Verspreiding teen geen koste of teen 'n nominale fooi; of
- Verbruik in die produksieproses van goedere wat teen geen koste of 'n nominale fooi versprei word.

Netto realiseerbare waarde is die beraamde verkoopprijs in die gewone verloop van aktiwiteite minus die beraamde koste by voltooiing en die beraamde koste benodig om die verkope, ruil of verspreiding te maak.

Die koste van voorrade word toegewys deur die geweegde-gemiddelde-koste-formule te gebruik. Dieselfde kosteformule van voorraad word vir alle voorrade van soortgelyke aard en gebruik vir die entiteit gebruik.

1.7 Voorwaardelike laste

'n Beraming vir voorwaardelike laste word gemaak wanneer 'n entiteit 'n huidige regsverpligting het as gevolg van gebeure uit die verlede. Dit is waarskynlik dat 'n uitvloei van hulpmiddels vereis sal word om die verpligting te skik en 'n betroubare beraming van die verpligting gemaak kan word.

Voorwaardelike laste word nie erken nie. Gebeurlikhede word in nota 20 openbaar gemaak.

1.8 Verpligtinge

Items word as verpligtinge geklassifiseer wanneer 'n entiteit homself tot toekomstige transaksies verbind het wat normaalweg die uitvloei van kontant of gevolg sal hê.

Openbaarmaking word ten opsigte van onerkende kontraktuele verpligtinge vereis.

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

- Kontrakte moet nie gekanselleer kan word nie, of slegs teen beduidende koste gekanselleer kan word (byvoorbeeld kontrakte vir rekenaar- of geboue-onderhoudsdienste); en
- Kontraktemoetietsmeerasoetine, standaardbesigheid van die entiteit behels – dus is salarisverpligtinge wat verband hou met werkverskaffingskontrakte of maatskaplike voordeelverpligtinge uitgesluit.

1.9 Inkomste uit ruiltransaksies

Erkenning

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

Inkomste behels die bruto invloei van ekonomiese voordele of dienspotensiaal tydens die verslagtydperk, wanneer daardie invloei lei tot 'n toename in netto bates, buiten toenames wat verband hou met bydraes deur eienaars.

'n Ruiltransaksie is een waarin die entiteit bates of dienste ontvang, of verpligtinge uitgewis word, en direk ongeveer gelyke waarde (hoofsaaklik in die vorm van goedere, dienste of die gebruik van bates) in ruil daarvoor aan die ander party gee.

Billike waarde is die bedrag waarteen 'n bate verruil kan word, of 'n las vereffen kan word, tussen kundige, gewillige partye in 'n armlengtetransaksie.

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1.9 Inkomste uit ruiltransaksies (vervolg)

Berekening

Inkomste word bereken teen die billike waarde van die teenprestasie ontvang of ontvangbaar. Die bedrag word nie as betroubaar berekenbaar beskou totdat alle gebeurlikhede met betrekking tot die transaksie opgelos is nie.

Rente, tantieme en dividende

Rente word deur middel van die effektiewe rentekoersmetode in surplus of tekort erken.

1.10 Inkomste uit nie-ruiltransaksies Erkenning

'n Invloei van hulpbronne uit 'n nieruiltransaksie wat as 'n bate erken is, word as inkomste erken, buiten in die mate wat 'n las ook ten opsigte van dieselfde invloei erken word.

Namate die entiteit aan 'n huidige verpligting voldoensleutel wat as 'n las erken word ten opsigte van 'n invloei van hulpbronne uit 'n nieruiltransaksie wat as 'n bate erken is, verminder dit die drabedrag van die las wat erken is en word 'n bedrag van inkomste gelyk aan daardie vermindering erken.

Berekening

Inkomste uit 'n nieruiltransaksie word bereken teen die bedrag van die toename in die netto bates wat deur die entiteit erken word.

Wanneer die entiteit as gevolg van 'n nieruiltransaksie 'n bate erken, erken dit ook inkomste gelykstaande aan die bedrag van die bate wat teen die billike waarde daarvan bereken is soos op die verkrygingsdatum, tensy dit ook vereis word om 'n las te erken. Waar dit vereis word dat 'n las erken word, sal dit bereken word as die beste raming van die bedrag wat benodig word om die verpligting teen die verslagdoeningsdatum te vereffen, en die bedrag van die toename in netto bates, indien enige, sal as inkomste erken word. Wanneer 'n las vervolgens verminder word omdat die belasbare gebeurtenis plaasvind of daar aan 'n voorwaarde voldoen word, word die bedrag van die vermindering van die las as inkomste erken.

Voorwaardelike toewysings en kwitansies

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

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

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

Geskenke en donasies, insluitend goedere in natura

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

Dienste in natura

Die entiteit erken dienste in natura wat belangrik is vir sy werksaamhede en/of dienslewingsdoelwitte. Die verwante inkomste word erken wanneer dit waarskynlik is dat die toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en betroubaar bereken kan word. 'n Uitgawe in gelyke waarde word onmiddellik erken vir die verbruik van die diens.

Wanneer dienste in natura nie belangrik is vir die entiteit se werksaamhede en/of dienslewingsdoelwitte en/of nie voldoen aan die kriteria vir erkenning nie, maak die entiteit die aard en tipe dienste in natura openbaar wat gedurende die verslagtydperk ontvang is.

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1.10 Inkomste uit nie-ruiltransaksies (vervolg)

Dienste in natura is dienste wat deur individue aan entiteite gelewer is, sonder koste, maar wat aan bepalinge onderhewig kan wees. Die openbare entiteit se finansiëlebestuurspersoneel verskaf waardevolle ondersteuning aan die entiteit vir die bereiking van sy doelwitte. Die gelewerde diens kan betroubaar bereken word en daarom word dit in die staat van finansiële prestasie erken en in die aantekeninge by die finansiële state openbaar gemaak.

1.11 Omrekening van buitelandse valuta

Valutatransaksie

'n Valutatransaksie word aangeteken, met aanvanklike erkenning in rand, deur op die valutabedrag die lokowisselkoers tussen die funksionele geldeenheid en die buitelandse geldeenheid op die datum van die transaksie toe te pas.

Transaksies gedenomineer in buitelandse geldeenhede word omgerekend teen die wisselkoers wat op die transaksiedatum heers. Monetêre items gedenomineer in buitelandse geldeenhede word omgerekend teen die wisselkoers wat op die verslagdoeningsdatum heers. Winste of verliese wat met omrekening ontstaan, word teen surplus/tekort bereken.

1.12 Vergelykende syfers

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

1.13 Uitgawes

Finansiële transaksies in bates en laste

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

Vrugtelose en verkwistende uitgawes

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

Onreëlmatige uitgawes

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

Oordragte en subsidies

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

1.14 Geakkumuleerde surplus

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

Rekeningkundige beleid

A

1.15 Begrotingsinligting

Die goedgekeurde begroting word op 'n kontantbasis voorberei en verteenwoordig deur ekonomiese klassifikasie gekoppel aan prestasieuitkomsdoelwitte.

Die goedgekeurde begroting dek die fiskale periode van 1 April 2021 tot 31 Maart 2022.

Die finansiële jaarstate en die begroting is nie opgestel op dieselfde rekeningkundige basis nie. Derhalwe is 'n vergelyking van die begrote bedrae vir die verslagtydperk in die staat van vergelyking van begroting en werklike bedrae ingesluit.

Die bestuur beskou 'n wesenlike afwyking as 'n afwyking van die begroting van meer as R50 000. Redes vir wesenlike afwykings word in die aantekeninge by die staat van vergelyking van begroting en werklike bedrae verduidelik.

AERP 24 vereis dat die begrotingstaat openbaar gemaak word op 'n vergelykbare basis met die goedgekeurde begroting met insluiting van die begrotingsklassifikasie soos gepubliseer. Die bestuur het 'n formaat aangeneem wat ooreenstem met die finansiële jaarstate wat maklike verwysing na en begrip van die begroting in vergelyking met die staat van finansiële prestasie moontlik maak. Die begrotingstaatklassifikasie is dus meer verduidelikend en makliker vir gebruikers om te verstaan.

1.16 Verwante partye

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

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

Gesamentlike beheer is die ooreengekome deling van beheer oor 'n aktiwiteit deur middel van 'n bindende ooreenkoms, en bestaan slegs wanneer die strategiese finansiële en bedryfsbesluite met betrekking tot die aktiwiteit die eenparige toestemming vereis van die partye wat beheer deel (die ondernemers).

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

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

Die bestuur is diegene wat verantwoordelik is vir die beplanning, leiding en beheer van die aktiwiteite van die entiteit, met inbegrip van diegene wat kragtens wetgewing met die bestuur van die entiteit belas is, in gevalle waar van hulle vereis word om sodanige funksies te verrig.

Nabye lede van die familie van 'n persoon word geag as daardie familieledes wat na verwagting invloed kan hê, of deur daardie persoon beïnvloed kan word in hul omgang met die entiteit.

Die entiteit is vrygestel van vereistes vir openbaarmaking met betrekking tot verwantepartytransaksies indien daardie transaksie binne normale verskaffer- en/of kliënt-/ontvangerverhoudings plaasvind ingevolge bepalings en voorwaardes wat nie meer of minder gunstig is nie as wat redelik van die entiteit verwag kan word om te aanvaar, indien omgang met daardie individuele entiteit of persoon dieselfde omstandighede en bepalings en voorwaardes binne die normale bedryfsparameters behels as wat deur daardie verslagdoenende entiteit se regsmandaat vasgestel is.

Waar die entiteit vrygestel is van die openbaarmakings in ooreenstemming met bogenoemde, maak die entiteit verklarende inligting openbaar oor die aard van die transaksies en die verwante uitstaande saldo's, om gebruikers van die entiteit se finansiële state in staat te stel om die effek van verwantepartytransaksies op sy finansiële jaarstate te begryp.

Rekeningkundige beleid

A

1.17 Gebeure ná die verslagdoeningsdatum

Gebeure ná die verslagdoeningsdatum is daardie gebeure, gunstig sowel as ongunstig, wat plaasvind tussen die verslagdoeningsdatum en die datum waarop die finansiële state vir uitreiking goedgekeur word. Twee soorte gebeure kan geïdentifiseer word:

- dié wat bewys lewer van toestande wat bestaan het teen die verslagdoeningsdatum (aanpassingsgebeure ná die verslagdoeningsdatum); en
- dié wat toestande aandui wat ontstaan het ná die verslagdoeningsdatum (nieaanpassingsgebeure ná die verslagdoeningsdatum).

Die entiteit sal die bedrag wat in die finansiële state erken word, aanpas om aanpassingsgebeure ná die verslagdoeningsdatum weer te gee wanneer die gebeurtenis plaasgevind het.

Die entiteit sal die aard van die gebeurtenis en 'n raming van die finansiële uitwerking daarvan openbaar maak, of 'n verklaring dat sodanige raming nie gemaak kan word ten opsigte van alle weselike nieaanpassingsgebeure nie, waar nieopenbaring die ekonomiese besluite van gebruikers kan raak wat op grond van hierdie finansiële state geneem is.

1.18 Belasting op toegevoegde waarde (BTW)

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

Notas by die Finansiële Jaarstate

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Syfers in rand duisend

2022

2021

2. Nuwe standaarde en interpretasies

2.1 Standaard en interpretasies wat in die huidige boekjaar in werking tree en aanvaar word

In die huidige jaar het die entiteit die volgende standaarde en interpretasies aanvaar wat vir die huidige boekjaar in werking tree en vir al sy aktiwiteite geld:

Standaard/interpretasie	Effektiewe datum Jaar begin op of ná	Verwagte impak
• AERP 1: Aanbieding van finansiële state	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 2: Kontantvloeietaat	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 3: Rekeningkundige beleide, veranderinge in rekeningkundige beramings en foute	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 9: Inkomste uit ruiltransaksies	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 12: Voorrade	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 14: Gebeure ná verskagdatum	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 17: Eiendom, aanleg en toerusting	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 19: Bepalings, voorwaardelike laste en voorwaardelike bates	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• Inkomste uit nie-ruiltransaksies	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 24: aanbieding van begrotingsinligting in finansiële state	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 104: Finansiële instrumente	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 108: Statutêre ontvangbares	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 20: Verwante partye	April 1, 2020	Die impak het nie 'n wesenlike uitwerking nie.

Syfers in rand duisend	2022	2021
3. Kontant en kontantekwivalente		
Kontant en kontantekwivalent bestaan uit		
Banksaldo's	235	133
Korttermyndeposito's	6 416	6 477
	6 651	6 610

Kredietwaarde van kontant by bank en korttermyndeposito's, kontant voorhande uitgesluit

Kontant en kontantekwivalente behels kontant en korttermyn-, hoogs likiede beleggings wat by geregistreerde bankinstellings gehou word met termyne van drie maande of minder en wat onderhewig is aan beduidende rentekoersrisiko, terwyl die drabedrag van hierdie bates hul billike waarde benader.

4. Voorrade		
Keramiekteëls	121	121

Voorrade bestaan uit keramiekteëls wat gebruik word om erfenisterreine te identifiseer. Gedurende die jaar onder oorsig is hierdie teëls gratis versprei.

5. Ontvangbares uit ruiltransaksies		
Opgeloopte rente	39	6

6. Onvangbares uit nie-ruiltransaksies		
Ander ontvangbares uit nie-ruil-inkomste	1 000	-

7. Betaalbares uit ruiltransaksies		
Handelbetaalbares	2	-

Betaalbares word teen geamortiseerde koste geklassifiseer. Die drawaarde van krediettransaksies is min of meer gelyk aan hulle billike waarde.

8. Onbestede voorwaardelike toewysings		
Onbestede voorwaardelike toewysings en ontvangste behels:		
Onbestede voorwaardelike toewysings en ontvangste		
Onbestede voorwaardelike toewysing – Raad op Nasionale Loterye	144	144
Onbestede voorwaardelike toewysing - Nasionale Departement van Toerisme	21	21
Onbestede voorwaardelike toewysing - US Cultural Preservation Grant	241	241
	406	406

Voorwaardelike toewysing ontvang

1. Raad op Loterye: Vir die Bewaringsbestuursplan vir Baboon Point
2. Nasionale Departement van Toerisme: Vir die Toerisme-interpretasietekens by die gedenkteken vir die Gugulethu Sewe, en
3. US Cultural Preservation Grant: Vir die bewaring van Diepkloof-rotsskuiling, 'n provinsiale erfenisterrein in die proses om as Wêrelderfenisgebied benoem te word.

Geen beweging in die jaar onder oorsig weens vertragings aan projekte en Covid-19-inperkings.

Notas by die Finansiële Jaarstate

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Syfers in rand duisend	2022	2021
9. Erfenisaansoekfooie		
Erfenisaansoekfooie	887	721
Die toename is weens meer aansoekfooie wat in die jaar onder oorsig ontvang is, voortspruitend uit die verligting van Covid-19-inperkings.		
10. Rente-inkomste		
Rente ontvang	234	220
11. Ander inkomste uit nie-ruiltransaksies		
Donasie: Dienste in natura	618	485
Die toename hou verband met een beampte wat tydens die 2021/2022-boekjaar aangestel is. Verwys na die beskrywing in nota 16 vir besonderhede oor die Donasie: Dienste in natura.		
12. Oordragte en subsidies ontvang		
Oordragte en subsidies ontvang	1 898	550
Bykomende befondsing ontvang van die Departement van Kultuursake en Sport vir bystand met toekomstige litigasiekoste.		
13. Eiendom, aanleg en toerusting		
Bykomende	7	-
Beskikking	(7)	-
	-	-
Ten einde doeltreffende batebestuur te verseker is hierdie funksie binne die Departement (DKES) gesentraliseer. AERP 17, Eiendom, aanleg en toerusting (ontekening van bates), is toegepas om die uitwerking van die donasie op die drawaarde soos op 31 Maart 2022 te verreken.		
14. Ouditgelde		
Eksterne oudit	76	94
Die afname is hoofsaaklik weens die vermindering van die omvang van die oudit.		
15. Konsultasie- en uitgekonnekteerde dienste		
Konsultasie- en uitgekonnekteerde dienste	430	497
Navorsing- en raadgewende dienste is vir verskeie projekte gebruik.		

Syfers in rand duisend	2022	2021
16. Algemene uitgawes		
Advertensie	1	-
Bankkoste	2	2
Spyseniering	16	2
Kommunikasie	88	85
Donasies (oordrag van bate na DKES)	7	-
Werknemer koste: Dienste in natura	618	485
Regskoste	44	-
Drukwerk en skryfbehoeftes	34	41
Sagteware: Hernuwing van lisensie	39	42
Reis en verblyf	74	25
	923	682

Advertensie

Gedurende die 2021/22-boekjaar het die entiteit verpersoonlikte muurbaniere en promosie-artikels aangekoop.

Spyseniering

Die toename is weens spyseniering wat aan werksinkels en vergaderings wat persoonlik vir komiteelede gehou is. Die meeste vergaderings die vorige boekjaar is virtueel gehou; daarom was die spysenieringskoste laer.

Donasies

Die entiteit het gedurende die jaar onder oorsig 'n podium aangekoop.

Werknemer koste: Dienste in natura

Amptenare van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies wat met Erfenis Wes-Kaap verband hou. Departementele personeel wat die openbare entiteit ondersteun sluit die Hoof- Finansiële Beampte (HFO), die Direkteur: Museums, Erfenis en Geografiese name, lynfunksie van die bogenoemde direktoraat asook 'n toegewyde finansiëlebestuurspan wat die HFB ondersteun. Waar die lynfunksiepersoneel en die senior bestuurders 'n dubbele rol vervul, is die finansiëlebestuurspan aan die openbare entiteit toegewys. Weens die dubbele rolle wat deur die meeste van die bogenoemde personeel verrig word, is dit moeilik om die tyd te onderskei wat aan die bedrywigheede van die openbare entiteit afgestaan word. Hierdie dienste in natura wat met hulle salarisse verband hou, kan nie betroubaar bereken word nie. Die erkenning daarvoor hou dus slegs verband met die toegewyde finansiële span wat die HFB in die uitvoering van haar pligte as HFB van die openbare entiteit en die Departement ondersteun. Die bedrag wat aangedui word, verteenwoordig slegs die dienste in natura wat deur die finansiële span verskaf word.

Regskoste

Gedurende die jaar onder oorsig het die entiteit die Departement van Kultuursake en Sport vergoed vir regskoste wat namens die entiteit betaal is. Die toename is weens litigasie- en hofkoste wat in die jaar onder oorsig ontvang is. Geen regskoste is in die vorige boekjaar aangegaan nie.

Drukwerk en skryfbehoeftes

Die afname is weens 'n kleiner getal afdrukke van verskeie verslae wat gemaak is.

Reis en verblyf

Die toename is weens die groter aantal terreine waaraan aandag gegee is en persoonlike vergaderings en werksinkels wat gedurende die jaar onder oorsig gehou is.

Notas by die Finansiële Jaarstate

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Syfers in rand duisend	2022	2021
17. Ledegeld		
Abrahams, L	8	-
Bailey, E	43	36
Baumann, N	23	22
Belter, D	60	46
Buttgens, P	25	38
Carlsen, R	30	43
Collier, M	22	43
De Kock, S	-	6
De Waal, J	1	-
Dumbrell, K	41	30
Fataar, M	23	32
Gribble, J	29	24
Gibbs, D	44	42
Hermansen, S	33	29
Jacobs, G	73	74
Johnston, S	65	51
Knight, J	41	36
Lavin, J	-	3
Makeka, M	-	4
Malan, A	27	21
Martin, R	27	20
Mavumengwana, S	21	29
Mdludlu, M	23	26
Mgijima, B	9	10
Milandri, L	29	39
Muller, C	69	72
Myakala, V	-	12
Narainne, G	-	19
Orton, J	14	18
Peters, W	69	57
Redelstorff, R	-	2
Saunders, D	38	40
Scurr, M	40	47
Smith, R	28	30
Snelling, C	1	-
Van de Merwe, H	69	7
Van Graan, A	27	21
Webley, L	33	29
Williams, G	11	20
Winter, S	28	21
Wolters, M	12	8
	1,136	1,107

Daar was in die boekjaar 'n toename in die aantal vergaderings sowel as terreinbesoeke wat onderneem is.

Syfers in rand duisend	2022	2021
18. Kontant gegeneer van (gebruik in) bedrywighede		
Surplus (tekort)	1 072	(404)
Aanpassings vir:		
Verspreiding van voorrade	-	-
Verandering in bedryfskapitaal:		
Ontvangbares uit ruiltransaksies	(33)	13
Ander ontvangbares uit nie-ruiltransaksies	(1 000)	-
Betaalbares uit ruiltransaksies	2	(5)
	41	(396)
19. Verpligtinge		
Gemagtigde bedryfsuitgawes		
Goedgekeur en gekontrakteer		
• African Web - Webwerfverbetering	32	15
• Eco Africa Environmental Consultants (Pty) Ltd	86	172
• Archeo - Adventures: CMP for Early Farmsteads	33	33
• Yolk designs	13	13
• SSA ADS Pty LTD	114	114
• Eco Africa Environmental Consultants (Pty) Ltd	-	465
• Cedar Tower Services Pty Ltd	76	76
	354	888
Totale bedryfsverpligtinge		
Goedgekeur en gekontrakteer	354	888
Hierdie uitgawe sal gefinansier word uit:		
Totale verpligtinge		
Gemagtigde bedryfsuitgawes	354	888

20. Voorwaardelike laste

MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v MINISTER VAN KUNS EN KULTUUR en ander, saaknommer 46055/15

Dit hou verband met 'n hofsak wat in die Noord-Gautengse Hooggeregshof aangehoor is. Die saak spruit uit 'n besluit wat deur EWK geneem is om nie die beplande luukse-behuisingsontwikkeling-, herafbakening- en onderverdelingsregte vir 'n eiendom wat 'n Provinsiale Erfenisterrein is, goed te keur nie. EWK is as 'n derde verweerder aangedui, en die LUR vir die Departement van Kultuursake en Sport van die Wes-Kaap is as vyfde verweerder aangedui. Die eenaars het 'n dagvaarding uitgereik om die koste van hulle uitgawes op die grond te verhaal aangesien hulle beweer die verklaring beperk hulle eiendomsregte en behoort as 'n konstruktiewe onteiening beskou te word. Die saak is in Julie 2019 aangehoor en is in Januarie 2020 afgesluit met die slotbetoë. Die hof het in die guns van die verweerders beslis. In opvolging van die oordeel is verlof tot appèl na die Hoogste Hof van Appèl deur die Gautengse Hooggeregshof toegestaan. Indien die aansoek in die Hoogste Hof van Appèl slaag, word EWK se aanspreeklikheid op R8,2 miljoen beraam, tensy die departement die Konstitusionele Hof nader om 'n finale uitspraak oor die saak te lewer.

Notas by die Finansiële Jaarstate

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Syfers in rand duisend 2022 2021

21. Verwante party

Verhoudings

Primêre befondser	Departement van Kultuursake en Sport
Strategiese vennoot	Wes-Kaapse Kultuurkommissie
Strategiese vennoot	Wes-Kaapse taalkomitee

Diem Departement of Kultuursake en Sport verskaf akkommodasie aan Erfenis Wes-Kaap om hulle administratiewe en finansiële bedrywighede uit te voer.

Die Minister vir die Departement van Kultuursake en Sport as die uitvoerende gesag is 'n persoon wat met EWK verbind is.

Die lede van die raad van erfenis Wes-Kaap en die entiteit soos aangedui in nota 17 is verbonde partye in terme van AERP 20.

Verwantepartytransaksies

Inkomste ontvang van verwante party

Departement van Kultuursake en Sport	898	550
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Ontvangbares van nie-ruiltransaksies

Departement van Kultuursake en Sport	1 000	-
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22. Risikobestuur

Die risiko se aktiwiteite stel dit aan verskeie finansiële risiko's: markrisiko (billikewaarderentekoersrisiko, kontantvloei-entekoersrisiko), kredietrisiko en likiditeitsrisiko.

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie sy finansiële verpligtinge sal kan nakom soos en wanneer hulle verskuldig raak nie. In terme van sy leenvereistes verseker die entiteit dat genoegsame fondse beskikbaar is om aan die verwagte en onverwagse finansiële verbintenisse te voldoen. Alle uitstaande rekeningsaldo's is binne 30 dae vanaf die verslagdatum verskuldig.

Sensitiwiteitsontleding

As die rentekoerse op veranderlikekoers finansiële instrumente op 31 Maart 2022 1% hoër/laer was en alle ander veranderlikes konstant was, sou die oorskot vir die jaar R66 513 hoër/laer gewees het.

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty nie sy kontraktuele verpligtinge sal nakom nie, wat 'n finansiële verlies vir die entiteit sal beteken. Die entiteit het 'n beleid aangeneem dat dit selfs met kredietwaardige partye sal handel.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelskuldenaars. Die entiteit deponeer slegs kontant by groot banke met 'n kredietposisie van hoë gehalte, wat blootstelling aan enige teenparty beperk.

Geen kredietlimiete is in die verslagtydperk oorskry nie, en die bestuur verwag ook nie enige verliese weens swak prestasie deur die teenparty nie.

Maksimum blootstelling aan kredietrisiko

Die entiteit se blootstelling aan kredietrisiko ten opsigte van lenings en ontvangbares is beperk tot die bedrae op die baslansstaat.

Syfers in rand duisend 2022 2021

22. Risikobestuur (vervolg)

Markrisiko

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vaste en swewendekoerslenings en banksaldo's wat die entiteit aan billikewaarderentekoersrisiko en kontantvloieirentekoersrisiko blootstel en kan as volg opgesom word:

Finansiële bates

Handel- en ontvangbares is teen 'n vaste koers. Die bestuur bestuur rentekoersrisiko deur voordelige koerse op swewendekoerslenings te onderhandel en gebruik waar moontlik vaste rentekoerse.

Die bestuur het ook 'n beleid wat die rente op batelings balanseer met die rente wat op laste betaalbaar is.

Kontantvloieirentekoersrisiko

Finansiële instrument

	Ver- skuldig in minder as een jaar	Ver- skuldig in een tot twee jaar	Ver- skuldig in twee tot drie jaar	Ver- skuldig in drie tot vier jaar	Ver- skuldig na vyf jaar
Normale kredietbepalings:	6,651	-	-	-	-
Kontant in huidige bankinstellings					
Krediteure – Verlengde kredietbepalings	-	-	-	-	-
Netto bedrag	6,651	-	-	-	-
Verby verskuldigde datum maar nie voorsiening gemaak voor nie	-	-	-	-	-

Finansiële instrument 032022	Lopend	Ver- skuldig in 1-30 dae	Ver- skuldig in 31-60 dae	Ver- skuldig in 61-90 dae	Ver- skuldig in 90+ dae	Totaal
Nie-ruiltransaksies	1 000	-	-	-	-	1 000
	1 000	-	-	-	-	1 000

Die entiteit is nie aan markrisiko blootgestel nie, aangesien van die entiteit vereis word om krediteure binne dertig dae ná ontvangs van die rekening te vereffen, soos deur tesourieregulasies en die WBOF vereis word.

Notas by die Finansiële Jaarstate

A

Syfers in rand duisend	2022	2021
23. Begrotingsveranderlikes		
Wesentliche veranderlikes tussen begroting- en werklike bedrae		
23.1 Erfenisaansoekfooie		
Die variansie is weens meer aansoekfooie wat as gevolg van die verslapping van die Covid-19-inperkings deur die jaar onder oorsig ontvang is.		
23.2 Ander inkomste uit nie-ruiltransaksies		
Die variansie is weens geen inkomste ontvang uit boetes en strawwe wat met die verbreking van erfenisooreenkomste deur kliënte verband hou.		
23.3 Ledegeld		
Die variansie is grootliks weens die toename in die getal vergaderings wat gehou en die terreinbesoeke wat plaasgevind het.		
23.4 Ouditgelde		
Die variansie is grootliks weens die oorkoepelende vermindering in ouditkoste.		
23.5 Algemene uitgawes		
Die variansie is grootliks weens projekvertragings en Covid-19-inperkings.		
24. BBSEB-prestasie		
Inligting oor voldoening van die BBSEB-wet is in die jaarverslag in die afdeling getitel Prestasie-inligting oor voldoening aan BBSEB ingesluit.		



URhulumente
weNtshona Koloni



ILifa leMveli leNtshona Koloni

INgxelo yoNyaka
2020/2021

Imifanekiso equlathwe kwiqweqwe laleNgxelo yoNyaka yeLifa leMveli leNtshona Koloni wama2021/2022:

1. Iziko loLondolozo lweMbali iOu Tronk , eClanwilliam (32°10'52"S 18°53'37"E)
2. iPinnacle Point Caves, eMossel Bay (34°12'28"S 22°05'22"E)
3. iPrincess Vlei in Retreat, kuMasipala ombaxa eKapa (34°02'54.2"S 18°28'55.6"E)
4. Iziko loLondolozo lweMbali iGenadendal Mission, eGenadendal, Genadendal (34°07'19"S 19°5'E)

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ICANDELO A: IINKCUKACHA NGOKUBANZI

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1. IINKCUKACHA ZEQUMRHU LIKARHULUMENTE NGOKUBANZI

IGAMA ELIBHALISIWEYO	Ilifa leMveli laseNtshona Koloni
IFOMU ESEMTHEHWENI YEQUMRHU	Iqumrhu likaRhulumente
UHLOBO LOSHISHINO NEMISEBENZI EPHAMBILI	Kukuchonga, ukukhusela, ukulondoloza, ukulawula nokukhuthaza izixhobo zelifa lemveli eNtshona Koloni
INOMBOLO EBHALISIWEYO	Akakho
IDILESI YOKUHLALA	3rd Floor, Protea Assurance Building Greenmarket Square EKapa 8001
IDILESI YEPOSI	P. O. Box 1665 EKapa 8000
I(II)NOMBOLO ZOMNXEBA	021 483 9598
INOMBOLO YEFEKSI	021 483 9845
IDILESI YE-IMEYILE	ceoheritage@westerncape.gov.za
IDILESI YEWEBHUSAYITHI	www.hwc.org.za
ABAPHICOTHI ZINCWADI BANGAPHANDLE	UMphicothi zincwadi Jikelele woMzantsi Afrika
IGAMA NEDILESI	19 Park Ln, eMilnerton, EKapa, 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 EKapa
UNOBHALA WENKAMPANY/WEBHODI	Akakho

2. ULUHLU LWEZISHUNQULELI/LWEZIFINYEZO

AFS	liNgxelo zeMali zoNyaka
AGSA	UMphicothi zincwadi Jikelele woMzantsi Afrika
APM	INzuluwazi ngezakudala, iMfundo ngezidalwa zamandulo neKomiti yeeNkwenkwezi eziqaqambileyo
BAR	INgxelo yoVavanyo olusiSiseko
BELCOM	UBume meko bezoKwakha kunye neKomiti yeMbonakalomhlaba
BID	Uxwebhu lweeNkcukacha olusiSiseko
CEO	IGosa eliyiNtloko yoLawulo
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	IMithethosiseko yokuNika iNgxelo eYamkelekileyo Jikelele
HIA	UVavanyo lweMpembelelo yeLifa leMveli
HWC	ILifa leMveli laseNtshona Koloni
HOMS	Intlanganiso yamaGosa eLifa leMveli
IACOM	IKomiti yoVavanyo lweMpembelelo
IGIC	ULuhlu lweeMpahla, iKomiti yokuHlela nokuTolika
MEC	ILungu (lePhondo) leBhunga loLawulo
MTEF	ISakhelo seNkcitho mali yesiGaba esiPhakathi 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
OSD	UNikezelo oluKhethekileyo loMsebenzi
PAIA	UMthetho wokuKhuthazwa koFikelelo kwiiNkcukacha
PDIA	ULungelelwaniso lweNgxaki eQhutywa luPhindaphindo
SAHRA	IArhente yeZixhobo zeLifa leMveli yoMzantsi Afrika
SAHRIS	INkqubo yeeNkcukacha zeZixhobo zeLifa leMveli yoMzantsi

3. IMBULAMBETHE NGUSIHLALO

Kuluvuyo kum kwakhona ukuthi thaca iNgxelo yoNyaka yeLifa leMveli laseNtshona Koloni kunyakamali ophela ngomhla wama31 kweyoKwindla wama2022 okokugqibela njengoSihlalo weBhunga. NjengeBhunga elalonyulwe nguMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo uMphathiswa oBekekileyo uNks Anroux Marais malunga neminyaka emibini eyadlulayo kwisithuba seminyaka emithathu ukuqala ngomhla wokuqala (1) kweyeNkanga wama2019 ukuya kowama31 kweyeDwarha wama2022; ngoko ke, isigaba sangoku seBhunga siza kuphelelwa kwisithuba nje seenyanga ezimbalwa ukusukela ngoku.



Adv. Mandla Mdludlu

IBhunga lasungulwa ngoBekekileyo uNkulumbuso, uMnu. Alan Winde noMphathiswa uMarais ngomhla wama23 kweyeDwarha wama2019. IBhunga lenze utshintsho olungephi ukusukela oko lasekwayo kwiikomitana zalo ngenxa yokurhoxa. Olu tshintsho lwenziwe ukunciphisa iziphumo ezibi nezibi ekuqhutyweni kweekomitana. Ubuninzi bomsebenzi weLifa leMveli leNtshona Koloni unikelwe kwezi komiti nangona izigqibo zokugqibela zisenziwa kwaye kufikelelwa kuzo liBhunga liphela. IBhunga lethu linombulelo ongazenzisiyo kwiingcali zelifa lemveli ezithe gqolo zivolontiya ukuze zinike iinkonzo zazo ukuze zisebenze kwezi komiti. Inkqubo yokulawula izibonelelo zelifa lemveli kwiphondo elikhula ngokukhawuleza njengelethu intsonkothile kwaye ifuna inkuthalo nezakhono ezizodwa. Oku kubonakala kwinqanaba lamatyala aphambi kweNkundla yamaTyala kunye neenkundla eziye zichotshelwe ngakumbi ngokuxhasa iBhunga.

Ezi nzuzo bezingenokwenzeka ngaphandle kokuzinikela kwabasebenzi beSebe leMicimbi yeNkcubeko neMidlalo abathi ngaphandle kwabo bonke ubunzima kunye nemingeni ebangelwe ngubhubhane bakwazile ukunikezela ngeenkono ezikumgangatho ophezulu. IBhunga linoluvo lokuba kufuneka kuqeshwe abasebenzi abongezelelweyo ukuze lenze isigunyaziso salo ngokupheleleyo. Okuxhalabisa kakhulu yimivuzo ehlawulwa kubasebenzi abaqeqeshiweyo. Kukho ukungangqinelani kwimivuzo yabasebenzi abaqeqeshiweyo xa kuthelekiswa nezikhundla ezifanayo kwimeko yokhuphiswano. Le yinto efanale ukuqwalaselwa ukuze kuqhutyekwe nokunikezelwa kwenkonzo ekumgangatho ophezulu kubantu bephondo lethu esilithandayo. Oku kubaluleke ngakumbi kuba uninzi lwezicelo ngoku luqhutywa ngaphakathi. Ngeli xesha liphantsi kovavanyo, iBhunga lithethe gqolo liwajongisisa abathunywa balo ngokusekelwe kuluvo lwezomthetho olungqina ukuba iBhunga liGunyabantu elinoXanduva. IBhunga lethu lixhamle kakhulu kwisikhokelo esibonelelwe liGosa lezeMali eliyiNtloko (iCFO) kwaye ngoku linobuchule obungcono bezemali namanani kwimisebenzi yalo yokuthembeka. Olunye utshintsho lwenziwa kubathunywa beGosa eliPhendulayo ukuze iBhunga likwazi ukuzalisekisa le ndima ibalaseleyo. Kukwakho notshintsho olungephi kubathunywa beekomiti. IKomiti yoLuhlu, yoHlelo kunye noToliko yanikwa igunya elibanzi lokwamkela izicelo zokubhaliswa kwamaqumrhu olondolozo.

Ngokumalunga nale ngxelo yonyakamali wama2021/2022, iLifa leMveli leNtshona Koloni lithobekela kakhulu ukuba ngeli xesha liphantsi kovavanyo ezi ndawo zilandelayo ziye zabhengezwa njengeeNdawo zeLifa leMveli zePhondo. Eyokuqala ibhengezwe kwiOfisi eNdala yamaPasi kwaLanga iErf 661. UMphathiswa oHloniphekileyo uye watyhila icwecwe elisemthethweni ngomhla wama26 kweyoMdumba wama2021. 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 ekwakhlanganwa kuyo apho ababesilwa inkqubo yengcinezelo nababesilwela inkululeko babeya kungungelana khona ukuze bacwangcise kwaye baququzelele.

Ngokumalunga nale ngxelo yonyakamali wama2021/2022, iLifa leMveli leNtshona Koloni lithobekela kakhulu ukuba ngeli xesha liphantsi kovavanyo ezi ndawo zilandelayo ziye zabhengezwa njengeeNdawo zeLifa leMveli zePhondo. Eyokuqala ibhengezwe kwiOfisi eNdala yamaPasi kwaLanga iErf 661. UMphathiswa oHloniphekileyo uye watyhila icwecwe elisemthethweni ngomhla wama26 kweyoMdumba wama2021. 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 ekwakhlanganwa kuyo apho ababesilwa inkqubo yengcinezelo nababesilwela inkululeko babeya kungungelana khona ukuze bacwangcise kwaye baququzelele.

Ibhunga leLifa leMveli laseNtshona Kapa likhathazekile ngenkqubela ecothayo eyenziwe ngoomasipala ekufundeni ukubakho kolwazi malunga noMthetho weZixhobo zeLifa likaZwelonke, ongunombolo wama25 we1999 (iNHRA). 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.

Siyaluqonda uxanduva olukhulu olubekwe emagxeni ethu kwaye sithobekile ngeli wonga linikezelwe kuthi ukuba sikhonze abantu bephondo lethu esilithandayo. Amazwi ombulelo aya kwiGosa loLawulo eliyiNtloko, uMnu Michael Janse van Rensburg kunye nabasebenzi ngokwenza konke okusemandleni ukwenza umsebenzi wethu njengeBhunga ube lula kakhulu. Ndingathanda ukubulela iBhunga elilawulayo nabo bathe babeka phantsi iintambo ngegalelo labo lokuthatha inxaxheba ekuqhubeni kakuhle umsebenzi weBhunga.

Sikwathanda ukudlulisa umbulelo wethu kwiCFO, uNksz Brenda Rutgers, kunye necandelo lakhe ngokusinceda ukuba silawule iimali zethu ngendlela esebenzayo neyoqoqosho. Sibulela kakhulu kwiNtloko yeSebe uMnu Brent Walters, kunye noHloniphekileyo uMphathiswa wePhondo uNksz Anroux Marais ngokuxhasa umsebenzi weLifa leMveli leNtshona Koloni. Ngaphandle kwenkxaso yabo okuzuziweyo okuboniswe kule Ngxelo yoNyaka ngengazange kuphunyezwe. Okokugqibela, ndivakalisa amazwi ombulelo kwamanye amalungu eBhunga kunye namalungu ekomiti yeLifa leMveli leNtshona Koloni ngokuzinikela nokuzibophelela ekudaleni ikamva elinokwenzeka nelivakalayo lazo zonke iimbali zethu zangaphambili.



USihlalo weBhunga
UMmeli Mandla Mdludlu
Umhla: 31 kweyeThupha wama 2022

4. ISISHWANKATHELO SEGOSA LOLAWULO ELIYINTLOKO

Kungokuzithoba okukhulu ukuba ndamkele ukuqeshwa kweGosa loLawulo eliyiNtloko leLifa leMveli leNtshona Koloni (iHWC) ukususela ngomhla woku1 kweyeKhala yowama2021. Xa ubani eqala nasiphi na isikhundla esitsha, kubalulekile ukunika imbeko kwabo bathe bahamba ngaphambili. Kulemekondibulela umanduleli wam, uGqr. Mxolisi Dlamuka, okhokele iHWC ngempumelelo iminyaka eliqela. Kwangaxeshanye, ndibulela ngokungazenzisiyo kuNksz. Colette Scheermeyer osebenze njengeGosa eliLawulayo eliyiNtloko kangangeenyanga ezininzi nohlala engugxa obalulekileyo kwiqela lolawulo leHWC.

Ngexesha lonyaka ophantsi kophononongo iHWC isebenzele ukufikelela kumbono wayo wolawulo oluqakayo, oluguquliweyo, olugxile ebantwini, noluzinzileyo lwezibonelelo zelifa lemveli eNtshona Koloni. Sikwenze oku ngokuzama ukwakhela phezu kweempumelelo ezidlulileyo kunye nokuphumeza izithembiso ezenziweyo. Ukuza kuthi ga ngoku, iHWC inikezele ngempumelelo kwiinjongo zayo zokusebenza ezicetyiweyo zowama2021/2022. Oku kuquka ukukhuselwa okusesikweni kweendawo ezithathu zelifa lemveli kunye nokutyhilwa kweendawo ezimbini zelifa lemveli zephondo. Indawo yoLondolozo lweNdalo yaseBlaauwberg yatyhilwa ngomhla wama24 kweyeThupha wama2021 yaza iPrincess Vlei yatyhilwa ngomhla we12 kweyeDwarha wama2021. Ukongeza, kwabonelelwa ngenkxaso yeentlanganiso zeBhunga neekomiti ezili117 zizonke ukuze kujongwe izicelo ezingama2326 ezifunyenwe ngowama2021/2022.

Ukujonga phambili, iHWC ekusebenzisaneni namahlakani kunye nabachaphazelekayo baphuhlise isicwangciso sophuculo lonikezelo lweenkonzo. Umkhombandlela uchonge iindawo ezintathu eziphambili ezibalulekileyo eziza kukhokela iHWC kule minyaka imbalwa izayo. Ezi zezi nkalo: 1) ukwandisa amandla, 2) ukukhuthazwa kwelifa lemveli kunye 3) nokuphucula ukusebenza kakuhle.

Njengomba ophambili ekugxilwe kuwo, iHWC ifune abasebenzi abongezelekileyo ukuze ifezekise isigunyaziso sayo sowisomthetho kwaye ibonelele ngonikezelo lweenkonzo olwaneleyo, kugxininiswa ngokukodwa ekuqhutyweni kwezicelo zelifa lemveli. Le mingeni yezakhono iye yasonjululwa ngokuthe chu ngokuqeshwa ngempumelelo kwamagosa asibhozo elifa lemveli awongezelelweyo ngowama2021/2022 nezithuba zenkxaso ezongezelelweyo kwinkqubo yokuzaliswa. Inkxasomali eyongezelelweyo yabasebenzi yafunyanwa ngenxa yale njongo ngoncedo lweqela leNkulumbuso eZinzileyo zeNkunzi kunye noPhuhliso lwePropati (iFCPD) kunye neqela Ukuziqhelanisa nokuPhindwa kweNgxaki, elalifudula libizwa ngokuba yiWar room. I-HWC ikwandise iinzame zayo kuqeqesho lwabasebenzi, kujongwe ukuba nangona beqeqeshiwe, abasebenzi bafuna uqeqesho lwangaphakathi kwiinkqubo zangaphakathi kunye neenkqubo ezibandakanya iziseko zeekomiti, izigunyaziso ezisemthethweni, iinkqubo zezicelo njl.njl.

Abasebenzi abasanda kuqeshwa balulongezelelo olwamkelekileyo kwiHWC, kodwa ekubalulekeni kwayo ukuqonda ukuba iHWC inoxanduva olufikelela kude njengoko kugunyaziswe nguMthetho weZixhobo zeLifa leMveli kaZwelonke. Ke ngoko, iHWC kufuneka isebenzise intsebenziswano kunye nemibutho yabathathi-nxaxheba ngobuchule ukuze yandise amandla ayo kwaye ifikelele nangakumbi. Ukuza kuthi ga ngoku, iHWC iza kulandela imodeli yothungelwano elungelelanisiweyo ngokusebenzisa abachaphazelekayo abaphambili abafana namaZiko oLondolozo, ooGunyaziwe beNgingqi kunye noGunyaziwe woNyanzeliso ukuya phambili.

Umba wesibini ongundoqo ophambili weHWC uphatelene nokukhuthazwa okusebenzayo kwelifa lemveli kwiNtshona Koloni iphela. Ukuza kuthi ga ngoku, iHWC izibekele usukelo lokuphuhlisa isicwangciso esitsha sokuthengisa nonxibelelwano esiza kukhokela ukukhuthazwa kwelifa lemveli kwiphondo sigxile kumaqabane, abathengi kunye noluntu ngokubanzi. Inxalenye yesi sicwangciso yiwebhusayithi yeHWC kunye namaphepha osasazo loluntu afuna uhlaziyo ukuze kwandiswe ukusebenziseka kwayo. Ukongeza, iHWC iya kuphuhlisa iividiyo ezahlukeneyo ezimfutshane zemfundo ezinokusetyenziswa kwiintanethi nangexesha leendibano zocweyo. Ividiyo ziya kuqulatha izihloko ezininzi eziquka: ukubaluleka kwelifa lemveli, indima yeHWC,



UMnu Michael Janse van Rensburg

iinkqubo zokufaka izicelo zelifa lemveli njl. Okokugqibela iHWC iza kuqalisa ngothotho lweendibano zocweyo zeenkukacha rhoqo ngonyaka.

Indawo yesithathu ephambili ephambili kwiHWC iya kugxila kwiinzuzo zokusebenza kakuhle. I-HWC yafudukela kwinkqubo yesicelo seintanethi ngexesha lobhubhani weKHOVIDI-19. Nangona kunjalo, inkqubo ihleli isenziwa ngesandla ngokumalunga nokungeniswa kwezicelo nge-imeyile. I-HWC kufuneka iqhubele phambili ngokudibanisa inkqubo yayo yesicelo kwiSAHRIS ukuze izenzele inkqubo yesicelo. Ukuza kuthi ga ngoku, iHWC ilandele iMemorandum yesiVumelwano neSAHRA. Oku kuya kuvumela ukubeka iliso okusebenzayo ngakumbi kunye nokunika ingxelo ngezicelo kwiHWC. Ukongeza, umthwalo wetyala ngeveki yeNtlanganiso yamaGosa eLifa leMveli mkhulu kakhulu kwaye iHWC iya kuphanda ezinye iindlela zokuhlengahlengisa le nkqubo.

I-HWC iza kuqukumbela ukupapashwa kwemigaqo emalunga necandelo lama30 nelama31 leNHRA eliya kuvumela iHWC ukuba ibhengeze iindawo zelifa lemveli. Oku kubambisene nokukhuthaza amagunya asekuhlaleni ukuba athabathe uxanduva lolawulo lwezibonelelo zebakala lesithathu kuya kunceda kakhulu ekunciphiseni inani lezicelo ezingeniswayo kwiHWC. I-HWC iza kwandisa iinzame zayo kulo mba, ngokukodwa kwiSixeko saseKapa.

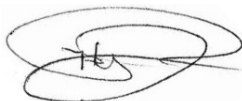
Njengeqela lolawulo lweHWC sizibophelele ekuboneni iinjongo zokuphuculwa kokunikezelwa kweenkonzo ziphunyezwa kwaye ngokongeza sikhuthaza ukubaluleka kwelifa lemveli kwiphondo. Iqela lizama ukufikelela ezi njongo njengengxelo yokuzibophelela ukuba iHWC ilapha ukuze incede abantu baseNtshona Koloni.

Elokuphetha ndibulela uMphathiswa weMicimbi yeNkcubeko neMidlalo ngobunkokeli bakhe obuqhubekayo kunye nenkxaso yeHWC. Ndibulela iNtloko yeSebe leMicimbi yeNkcubeko neMidlalo, iqela lakhe labaphathi abaphezulu kunye nabo bonke abasebenzi benkxaso yeHWC ngokuzinikezela kwabo okuqhubekayo kunye nenkxaso kulo nyaka uphelileyo. Ndidlulisa umbulelo wam kwiKomiti yoPhicotho zincwadi eye yabeka iliso kunye novavanyo lwentsebenzo yeHWC ngowama2021/2022.

Iindlela zokuChitha imali

Inkqubo	2021/22			2020/21		
	Uhlalo lwabiwomali	Eyona Nkcitho	(Ngaphezulu)/ Ngaphantsi kwenkcitho	Uhlalo lwabiwomali	Eyona Nkcitho	(Ngaphezulu)/ Ngaphantsi kwenkcitho
	R`000	R`000	R`000	R`000	R`000	R`000
Iimpahla Neenkonzo	2 121	1 945	176	1 990	1 895	95
Iyonke	2 121	1 945	*176	1 990	1 895	95

* Inkcitho engaphantsi kwenkcitho inxulumene ikakhulu nolibaziseko lweprojekthi kunye nezithintelo zeKHOVIDI-19



IGosa loLawulo eliyiNtloko
UMnu Michael Janse van Rensburg
 Umhla: 31 kweyeThupha wama 2022

5. INGXELO YOXANDUVA NENGINISEKISO YOKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi nenkolelo yam, ndiyakungqina oku kulandelayo:

Zonke iinkcukacha kunye nezixamali ezidizwe kwingxelo yonyaka ziyangqinelana neengxelo zemali zonyaka eziphicothiweyo nguMphicothi zincwadi Jikelele.

Ingxelo yonyaka igqityiwe, ichanekile kwaye akukhonto ishiyelelweyo.

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

Iingxelo zeMali zoNyaka (iCandelo E) zilungiswe ngokungqinelana nemigangatho weSA GRAP esebenzayo kwiqumrhu loluntu.

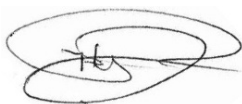
Igosa eliphendulayo linoxanduva lokulungiselelwa kweengxelo zemali zonyaka kunye nezigwebo ezenziwe kwezi nkcukacha.

Igosa eliphendulayo linoxanduva lokuseka nokuphumeza inkqubo yolawulo lwangaphakathi eyilelwe ukunika isiqinisekiso esinengqiqo malunga nokuthembeka nokuthembeka kweenkcukacha zokwenziwa komsebenzi, iinkcukacha zabasebenzi kunye neengxelo zemali zonyaka.

Abaphicothi zincwadi bangaphandle babandakanyeka ukuze baveze uluvo oluzimeleyo kwiingxelo zemali zonyaka.

Ngokoluvo lwethu, ingxelo yonyaka ibonakalisa ngokufanelekileyo imisebenzi, iinkcukacha zokusebenza, iinkcukacha zabasebenzi kunye nemicimbi yezemali yequmrhu loluntu kunyakamali ophela ngowama31 kweyoKwindla wama2022.

Ozithobileyo



IGosa loLawulo eliyiNtloko
UMnu Michael Janse van Rensburg
Umhla: 31 kweyeThupha wama 2022



USihlalo weBhunga
UMmeli Mandla Mdludlu
Umhla: 31 kweyeThupha wama 2022

6. ISISHWANKATHELO SESICWANGCISO

6.1. Umbono

Ulawulo oluqakayo, oluguquliweyo, olugxile ebantwini, oluzinzileyo lwezibonelelo zelifa lemveli eNtshona Koloni.

6.2 Umnqophiso

ILifa leMveli leNtshona Koloni liqinisekisa kwaye liphumeza ukuchongwa okubandakanyayo, ulawulo oluzinzileyo noluhlangeneyo, ulondolozo nokukhuthaza imithombo yelifa lemveli ebonakalayo nephathekayo ukuze kube negalelo kwinguqu nasekwakhiweni kwesizwe.

6.3 Imigqaliselo

Inkathalo, ubuchule, uxanduva, imfezeko, ukusungula izinto ezintsha, ukusabela, ukubandakanywa kunye nentlonipho.

7. UWISOMTHETHO NAMANYE AMAGUNYA

ILifa leMveli leNtshona Koloni, ishedyuli ye3C yeQumrhu likaRhulumente, ngokubhekisele kwigunya lowisomthetho apho ukusebenza kwalo konke kusekelwe njengesibophelelayo ngokwale miba ilandelayo:

- Ukukhuthaza ulawulo olululo kuwo onke amaqanaba;
- Ukuxhobisa uluntu ukuba lukhulise kwaye lilondolozwe izibonelelo zelifa lemveli ukuze zibe nokushiyelwa izizukulwana ezizayo;
- Ukubeka imigaqo ngokubanzi yokuphatha ulawulo lwezixhobo zelifa lemveli kuyo yonke iNtshona Koloni; kwaye
- Ukwazisa inkqubo ehlanganisiweyo yokuchongwa, ukhuseleko, ulondolozo, ulawulo nokukhuthaza izibonelelo zelifa lemveli kwiphondo ngokweNHRA nemigaqo yayo..

7.1 Amagunya oMgaqosiseko

Icandelo	Uxanduva oluthe ngqo kwiLifa leMveli leNtshona Kapa
Umgqaqo siseko weRiphabliki yoMzantsi Afrika, we1996	
Icandelo 24(b)(ii): INDALO	ILifa leMveli leNtshona Koloni kufuneka, ngokomthetho nezinye iindlela, lilawule kwaye libeke iliso ekukhuthazweni ko lolondolozo lwendalo kwiNtshona Koloni. Oku akunakwenziwa ngendlela engangqinelaniyo nalo naluphi na ulungiselelo loMqulu wamaLungelo. Iingxelo zonyaka zalo myalelo kufuneka zingeniswe kwiPalamente yePhondo leNtshona Koloni.
Icandelo 31: Inkubeko, inkolo neelwimi zoluntu	ILifa leMveli leNtshona Koloni kufuneka liqinisekise ukuba iinkqubo neeprojekthi zalo zithathela ingqalelo ukwahluka ngokwenkcubeko yabemi beNtshona Koloni.
Icandelo 41: Imithetho-siseko karhulumente osebenzisanayo nobudlelwane phakathi koorhulumente	ILifa leMveli leNtshona Koloni lisebenzisana nawo onke amaqanaba karhulumente. Ngokwezigunyaziso zayo, iHWC isebenza ngokubambisana neSebe leMicimbi yeNkcubeko neMidlalo, iArhente yeZixhobo zeLifa leMveli loMzantsi Afrika (iSAHRA) noomasipala baseNtshona Koloni.
IShedyuli 4A: IiNdawo eziSebenzayo zoBuchule boMthetho kuZwelonke nakwiPhondo	ILifa leMveli leNtshona Koloni lisebenzisana neArhente yeZixhobo zeLifa leMveli loMzantsi Afrika malunga nemicimbi yelifa lemveli ingakumbi iiNdawo zeLifa leMveli likaZwelonke elikwiNtshona Koloni.
Icandelo 195: Imilinganiselo esisiseko kunye nemithetho-siseko ephethe ulawulo loluntu	Amagosa eLifa leMveli leNtshona Koloni kufuneka ahambelane nezixhobo zecandelo le195, elinika inkcazo yemigqaliseloezisesikweni zentando yesininzi kunye nemithetho-siseko ephethe ulawulo likarhulumente. Icandelo le195 (1) (b) lifuna ukukhuthaza ukusetyenziswa kwezixhobo ngendlela efanelekileyo, enoqoqosho nesebenzayo. Oku kuthetha ukuba iinkqubo ezenziweyo kwicandelo likarhulumente kufuneka zivelise ezona zixhobo ngeyona ndleko iphantsi.
Umgawo siseko waseNtshona Koloni, we1997	
Icandelo 81	ILifa leMveli leNtshona Koloni kufuneka liphumeze imigaqonkqubo yokukhuthaza kunye nokugcina intlalontle yabantu beNtshona Koloni, ngakumbi ngokubhekiselele kukhuselo nolondolozo lwembali yendalo, imbali yezenkcubeko, ilifa lemveli lezinto zakudala kunye nolwazi lweNtshona Koloni ukuze kuxhamle izizukulwana ezikhoyo ngoku. nezizayo. ILifa leMveli leNtshona Koloni kufuneka liphumeze imigaqo-nkqubo ethe ngqo malunga noku.

7.2 Amagunya asemthethweni

Umthetho kaZwelonke	Isalathisi	Inkcazelo
UMthetho oLawula iMali yoLuntu, we1999	uMthetho woku1 we1999	UMthetho oLawula iMali yoLuntu (iPFMA): <ul style="list-style-type: none"> • Ulawula ukuphathwa kwemali karhulumente kazwelonke nowamaphondo, amaqumrhu karhulumente adwelisiweyo okanye angadweliswanga, amaziko omgaqosiseko nezindlu zowisomthetho zamaphondo. • uqinisekisa ukuba yonke ingeniso, inkcitho, iiasethi kunye namatyala ala maziko alawulwa ngokufanelekileyo nangokusebenzayo; kwaye • ichaza uxanduva lwabantu abanikwe ulawulo lwemali kula
UMthetho wokuKhuthazwa koFikelelo kwiiNkcukacha, wama2000	uMthetho wesi2 wama2000	Lo Mthetho unika ifuthe lokubanelungelo lokufikelela kwiirekhodi ezigcinwe ngurhulumente namaqumrhu abucala. Phakathi kwezinye izinto, i-HWC naliphi na iqumrhu likarhulumente nelabucal kufuneka: <ul style="list-style-type: none"> • liqulunqe incwadana yokufundisa echaza kumalungu oluntu ukuba izicelo zifakwa njani ukuze kufikelelwe kwiinkcukacha ezigcinwe liqumrhu; kunye • nokuqesha igosa leenkukacha ukuze liqwalasele izicelo zokufikelela kwiinkcukacha ezigcinwe liqumrhu.
UMthetho wokuKhuthazwa koLawulo loBulungisa, wama2000	uMthetho wesi3 wama2000	Lo Mthetho: <ul style="list-style-type: none"> • ubeka imithetho nezikhokelo zokuba abalawuli kufuneka balandelele xa bethatha izigqibo; • ufuna abalawuli ukuba bazise abantu ngamalungelo abo ukuphonononga 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 wokuKhuselwa kweNkcukacha zoBuqu, wama2013	uMthetho wesi4 wama2013	Lo Mthetho ubeka uxanduva kumaziko ekuqinisekiseni ngoku kulandelayo: <ul style="list-style-type: none"> • Ukukhuthaza ukhuseleko lweenkcukacha zobuqu eziqhutywe ngamaqumrhu karhulumente nawabucala; kunye • Nokwazisa ngeemeko ezithile ukuze kusekwe ezona mfuno zisezantsi zokuqokelelwa kweenkcukacha zobuqu. <p>Njengoko iHWC iqokelela iinkcukacha ekwenziweni kwezicelo, uMthetho we-POPI kufuneka uthotyelwe.</p>
UMthetho weZixhobo zeLifa leMveli likaZwelonke, we1999	uMthetho wama25 we1999	Ilifa leMveli laseNtshona Koloni lilifumana igunya lalo kolu wisomthetho. Ukongeza, uMthetho uxhobisa iHWC ukwenza oku kulandelayo: <ul style="list-style-type: none"> • Ukuchonga, ukurekhoda nokufikelela kwizixhobo zelifa lemveli ezifanelekileyo kwiNtshona Koloni; • Ukukhusela nokulawula izixhobo zelifa lemveli kwiNtshona Kapa; kunye • Nokumisela imigaqonkqubo, iinjongo nezicwangciso zeqhinga zolawulo lwezixhobo zelifa lemveli.

ICANDELO A: IINKCUKACHA NGOKUBANZI

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Umthetho kaZwelonke	Isalathisi	Inkcazelo
UMthetho we-Ngqungquthela yeLifa leMveli weHlabathi, we1999	uMthetho wama49 we1999	ILifa leMveli leNtshona Koloni, 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 Koloni	iPN 336 yama25 kweyeDwarha wama2002, iPN 298 yama29 kweyeThupha wama2003, iPN 212 kweyeNkanga wama2004, iPN 106 yama31 kweyoKwindla wama2005. iPN 7497/2015 kweyoMsintsi wama2015.	Imigaqo ibonelela ngokusetyenziswa ngokukuko kolawulo lwelifa lemveli eNtshona Koloni.

7.3 Umthetho wamatyal

INkundla yaMatyala	Isalathisi	Inkcazelo
ULouis Johannes Raubenheimer ephikisana neHendrik Johannes Bredenkamp Trust Nabanye	iNkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala: 10228/2004	Isigwebo sijongana nento ethi "umdlala ngokunyanisekileyo " kwisigqibo segunya lelifa lemveli esiya kuthi sidlulise indawo ekubhenwa kuyo malunga neNHRA. INkundla ifumanise ukuba kufuneka ibe ngumdlala wokwenyani hayi nje ukunamathela ngokuvakalayo kwizixhobo zelifa lemveli.
liTop Performers (Pty) Ltd ziphikisana noPhathiswa weMicimbi yeNkcubeko noLonwabo	iNkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala: 5591/2005	Esi sigwebo sibe nefuthe elibonakalayo kwiinkqubo zokubhena zeenkundla zamatyala ezonyulwe nguMEC ngokwecandelo lama49 loMthetho kaZwelonke weLifa leMveli, we1999, ofundwa noMmiselo we12 wePN 336 yama-2003. I-DCAS noMEC 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.
liTop Performers (Pty) Ltd ziphikisana noPhathiswa weMicimbi yeNkcubeko noLonwabo	iNkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala: 5591/2005	Esi sigwebo sibe nefuthe elibonakalayo kwiinkqubo zokubhena zeenkundla zamatyala ezonyulwe nguMEC ngokwecandelo lama49 loMthetho kaZwelonke weLifa leMveli, we1999, ofundwa noMmiselo we12 wePN 336 yama-2003. I-DCAS noMEC 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.
liLebhu zeQualidental ziphikisana neLifa leMveli leNtshona Koloni	Eyona Nkundla iPhakamileyo yeziBheno, inombolo yetyala: 647/2006	Esi sigwebo siqinisekile amagunya anikwe uMphathiswa wePhondo kunye neLifa leMveli leNtshona Koloni lokunyanzelisa iimeko zophuhliso ngokwecandelo lama48 loMthetho kaZwelonke weLifa, we1999.

INkundla yaMatyala	Isalathisi	Inkcazelo
I Arhente yeZixhobo zeLifa leMveli yaseMzantsi Afrika iphikisana neArniston Hotel Property (Pty) Ltd kunye noMnye oNgomnye	iNkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala: 5446/2006	Isigwebo sijongana nomcimbi womsebenzi owamkelweyo phantsi kweMigaqo yoKwakha kaZwelonke phambi kweziko lokhuseleko olusesikweni ngokumalunga neNHRA kunye nemiba yokuba semthethweni kwesaziso sokhuselo lwethutyana.
I Willows Properties (Pty) Ltd iphikisana noMphathiswa weMicimbi yeNkcubeko neMidlalo	iNkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala: 13521/2008	Umfakisicelo wafaka isicelo esingxamisekileyo kwiNkundla ePhakamileyo ukunyanzelisa uMphathiswa wePhondo ukuba enze isigqibo okanye, kungenjalo, akhuphe iRekhodi yeSigqibo malunga nesibheni esifakwe kuMphathiswa ngokwecandelo lama49 loMthetho weLifa leMveli kaZwelonke, we1999, ufundwe kunye nommiselo we12 (7) wePN 336 yama2003. Impembelelo yesigwebo kwiDCAS kukuba kufuneka iqinisekise ukuba iinkundla zikhupha iiRekhodi zesiGqibo kwangexesha. Iindlela zokulungisa aphunyeziwe.
I Manyano yaBahlawuli beRhafu iWaenhuiskrans ye-Arniston Nabanye bephikisana neVerreweide Eiendomsontwikkeling (Edms) Bpk Nabanye	iNkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala: 1926/2008	INkundla ithathele ingqalelo yokuba ingaba iArhente yeZixhobo zeLifa leMveli loMzantsi Afrika okanye iLifa leMveli laseNtshona Koloni linolawulo na malunga neziza ezibekwe ngokweSAHRA njengeziza zeBanga loku1 ngokwecandelo lama35 nelama36 loMthetho kaZwelonke weZixhobo zeLifa leMveli, we1999. INkundla yafumanisa ukuba kwiimeko ezinjalo, iSAHRA inegunya. Isigqibo sesi sigwebo kwiHWC kukuba iSebe kufuneka linikezele ngoncedo lwezomthetho kwiLifa leMveli laseNtshona Koloni ukuze litolike lo mthetho, kwaye kufuneka liqinisekise ukuba iHWC isebenza ngokwamagunya ayo asemthethweni.
U Peter Gees ephikisana noMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo, eNtshona Kapa, uSihlalo, kwiNkundla yeziBheni eZimeleyo, kwiLifa leMveli leNtshona Koloni, kwiSixeko saseKapa, ngaBahlawuli beRhafu boMbindi weSixeko	iNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 6205/2015	INkundla iqinisekisele ukuba, nangona inyani kweli tyala yahlukile kunaleyo yaseQualidental, ukumiselwa kwemiqathango kuphakathi koMthetho kaZwelonke weZixhobo zeLifa leMveli, we1999 kwaye kuyahambelana nesikimu sonke soMthetho. Kunokubekwa imiqathango kwimvume yokudiliza isakhiwo esele sikhona esingaphezulu kweminyaka engama60 ngokwecandelo lama34 (1) loMthetho ngokuxhomekeke ekubeni kumiselwe iinjongo ezicacileyo zelifa lemveli.
I Komiti yeLifa leMveli leNdawo yasePiketberg noMnye bephikisana neLiebco Vleishandelaars Edms Bpk nabanye (uMmangalelwa wesi2 weLifa leMveli leNtshona Koloni)	iNkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala: 1103/ 2016	Isicelo sokuqwalaselwa kwakhona kwesigqibo soBume boLwakhwiwo neKomiti yeMbonakalo yoMhlaba yeHWC (iBELCom). Imvume yanikezelwa yiBELCom yokudiliza isakhiwo kwiSiza esingunombolo207 sasePiketberg. IKomiti yeLifa leMveli yasePiketberg yafaka isicelo kwiNkundla ePhakamileyo sokuphonononga isigqibo njengoko imiqathango yePAJA ingathotyelwanga. INkundla ithathele ingqalelo umgaqonkqubo okhoyo weHWC wokufuna ukubonisana kuphela namaqumrhu olondolozo abhalisiweyo kwaye yakubamba oko, njengoko izigqibo ezithathiweyo zinamandla okuchaphazela amalungu oluntu ngokubanzi, kufuneka uthethwano olubanzi noluntu. Oku kuyakuthetha ukuba abafakizicelo kuyakufuneka babhengeze izindululo malunga noluntu ngokubanzi.

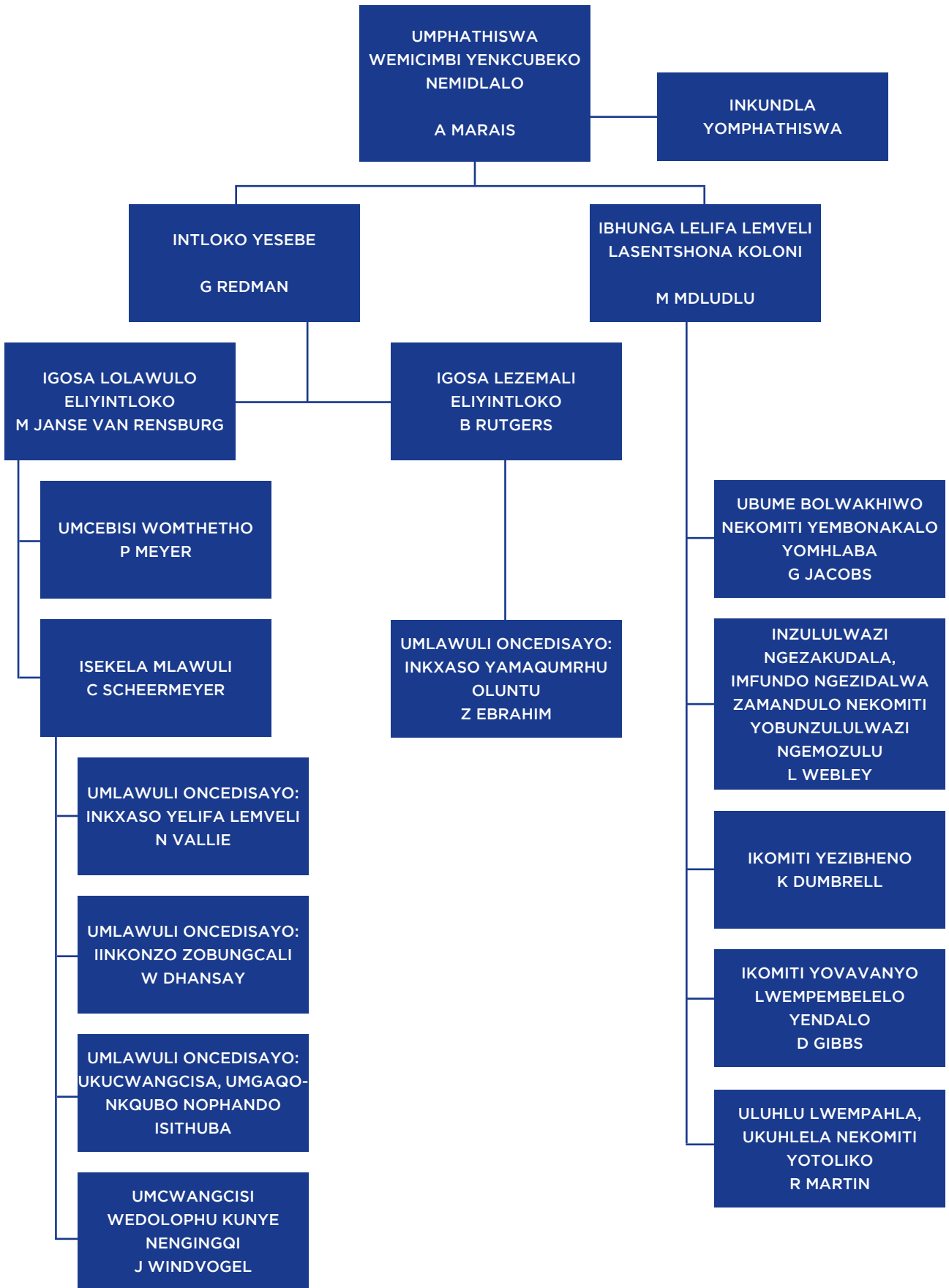
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INkundla yaMatyala	Isalathisi	Inkcazelo
<p>UBryer NO nabanye bephikisana noHWC</p>	<p>iNkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala: 16392/2017</p>	<p>Isicelo sokuqwalaselwa kwakhona kwesigqibo seHWC sokumisela uyeka ukusebenza ngokulandelelana kunye nesindululo sokuba ingaba isicelo ngokwecandelo lama38 leNHRA sasiyimfuneko na. Oku kuxhomekeke kwinkcazo yesizathu sokubangela kwiS38 (1) "yendawo enkulu kunama5000m²". ILifa leMveli leNtshona Koloni belisoloko lisisebenzisa ubungakanani besiza njengesiqalo. Umfakisisicelo wathi "indawo" ayithethi "isiza", kwaye kule meko, isiza, nangona sasisikhulu kune5000m², sasibonwa ngokwahlukeneyo sazindawo ezimbini ezohlukeneyo. Inkundla ivumile ngale ngxoxo. Kubalulekile ukuba uqaphele ukuba inkundla khange ibambe ukuba isiza besilingana nendawo yophuhliso. Ubungakanani bendawo busenokubonisa ubungakanani besiza, kodwa indlela engumahluko ngakumbi iyafuneka.</p>
<p>IBo-Kaap Civic neManyano yaBarhafi ephikisana neSixeko saseKapa</p>	<p>iNkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala: 7031/2017</p>	<p>ILifa leMveli leNtshona Koloni lijoyine njengomfaki sicelo kwesi sicelo ukuze kuqwalaselwe isigqibo seSixeko saseKapa sokuvumela ukwakhiwa kophuhliso olunemigangatho emininzi kwesi siza, esikwiHPOZ ngokuyinxenye, kunye nemida kwiBo-Kaap eyimbali. ILifa leMveli leNtshona Koloni laxoxa ukuba ukusondela kophuhliso kwiindawo ezimbini zelifa lemveli lephondo kuthetha ukuba "kuya kuguqula" iindawo zelifa lemveli lephondo kwaye kufuneka kufumaneke imvume ngokweS27 yeNHRA. Inkundla ayizange iyamkele le ngxoxo. Ikwayalile into yokuqwalasela ngokutsha isigqibo seSixeko saseKapa.</p>
<p>IMidnight Storm Investments 170 (Pty) Ltd ephikisana noMphathiswa wezeMali nabanye</p>	<p>iNkundla ePhakamileyo yoMntla weGauteng, inombolo yetyala: 46055/2015</p>	<p>Ummangali kweli tyala wacela imbuyekezo kuRhulumente kunye neHWC ngenxa yokubhengezwa kwendawo yomhlaba wabo njengePHS (iBaboon Point PHS eElandsbaai). Abamangali babanga ukuba isibhengezo siye savala ngokufanelekileyo amalungelo abo okuphuhlisa umhlaba kwaye oko kufikelele ekubeni kukuhluthwa ngendlela eyakhayo okanye ukuthatyathwa ngokungekho mthethweni kwamalungelo abo obunini njengoko ekhuselwe ngu s25 woMgaqosiseko. Kungenjalo, bacele isigqibo sokuba iNHRA ayihambelani nomgaqosiseko kuba igunyazisa ukuthathwa kwamalungelo obunini ngaphandle kwembuyekezo. Inkundla yafumanisa ukuba eso sibhengezo sasisemthethweni yaye asikokuhlutha umhlaba ngendlela eyakhayo. INkundla iphinde yafumanisa ukuba ukukhuselwa kwamalungelo omhlaba ngokwemigaqo yecandelo lama25 loMgaqosiseko akugqibelelanga kodwa kuxhomekeke kumalungelo oluntu.</p>



8. UBUME BOMBUTHO



ICANDELO B: IINKCUKACHA ZOKUSEBENZA

X

1. INGXELO YOMPHICOTHI ZINCWADI: IINJONGO EMISELWE KWANGAPHAMBILI

I-AGSA/umphicothi zincwadi kungoku nje wenza iinkqubo zophicotho zincwadi eziyimfuneko kwingcaciso yokwenziwa komsebenzi ukunika isiqinisekiso esinyiniweyo ngendlela yokuqokumbela uphicotho. Isigqibo sophicotho zincwadi ngomsebenzi othelekiswa neenjongo ezimiselwe kwangaphambili sibandakanyiwe kwingxelo eya kubalawuli, phantsi kwesihloko seNjongo eziQinisekisiweyo kwiNngxelo yelinye icandelo leemfuno zomthetho nezolawulo kwingxelo yomphicothi zincwadi.

Jonga kwiphepha 44-46 kwiNngxelo yeNngxelo yoMphicothi zincwadi, epapashwe njengeCandelo E: IiNkcukacha ngezeMali.

2. UHLALUTYO LWEMEKO

2.1. Imeko yoHanjiso kweNkonzo

Isiphumo sobhubhani weKHOVIDI-19 kunikezelo lweenkonzo kwisithuba esiphantsi kovavanyo luye lwadamba njengoko iBhunga leHWC, iikomiti kunye nabasebenzi abaxhasayo beSebe leMicimbi yeNkcubeko neMidlalo (iDCAS) bezigcina iinkonzo zabo ubukhulu becala ngokusebenzisa amaqonga e-intanethi. Ukuhlolwa kwendawo yeekomiti kuye kwanda kancinci ngelixa kugcinwa imigaqo yezempilo nokhuseleko yeKHOVIDI-19 ebekwe kunyakamali odlulileyo. Ukukwazi kwabasebenzi kunye neekomiti ukuqalisa kwakhona ukuhlolwa kwesiza buqu, sisixhobo esibalulekileyo sokubeka iliso kunye novavanyo lweekomiti ekwenzeni izigqibo ezinxulumene nezicelo zophuhliso. Ngaphambili iikomiti nabasebenzi bebexhomekeke kwimifanekiso eqingqiweyo ebonelelwa ngumfaki sicelo ukumisela ubume bezibonelelo zelifa lemveli, apho bekungenzeki ukufikelela kwiiipropati ngokobuqu ngenxa yezithintelo zokuvalwa ngci kweentshukumo. Oko kuye kwathomalala, kwaza ukuhlolwa kwesiza kwaphinda kwaqala ngokupheleleyo.

I-HWC iyaqhubeka ukudlala indima ebalulekileyo njengomdlali ndima obalulekileyo kwiinkqubo zokwamkelwa kophuhliso njengoko luqalisiwe ngokoMthetho weMithombo yeLifa leMveli kaZwelonke. Isidingo sovuselelo loqoqosho kunye nokukhula kwiphondo, njengoko amanqanaba okuvalwa ngci kweentshukuma aye athotywa, kukwabeke ithemba kwiHWC ukuba ilungele ukuphendula kwizicelo zophuhliso olungenayo ngokufanelekileyo. Oku kubonakale kungumcelimngeni omandla ngamanye amaxesha ngenxa yeemeko zangaphandle ezifana nokucinywa kombane okuthe kwachaphazela ukusingathwa kweentlanganiso zeKomiti. Oku kufuna ukuba kuqwalaselwe kwakhona iishedyuli ezinokubakho zokucinywa kombane kunye namaxesha eentlanganiso ezilungelelanisiweyo kunye nomyalelo wokuqhutywa kweentlanganiso zeeKomiti ukuqinisekisa ukuba uluntu luyabanjwa ukuze luphonononge izicelo zabo zeemvume. Ezo ntlanganiso beziqhutywa qho ngeveki, kwaye ngelixa bekukho amaxesha, uhlehlengiso lwenziwa kwiishedyuli. Zonke iintlanganiso ezicwangcisiweyo zeHWC zenziwe ngempumelelo. Iintlanganiso ezikwi intanethi zibonakalise ukuba luncedo kakhulu kwabachaphazelekayo namaqela anomdla nachaphazelekayo. Iintlanganiso zangaphambili zekomiti yobuqu bezifuna ubukho kwiiifisi zeHWC, ngelixa iintlanganiso zangoku zeintanethi ziye zavumela ukufikeleleka okukhulu kwiphondo ngokubanzi njengoko ezo ntlanganiso zivulekele uluntu ukuba luzimase.

I-HWC ihleli izibophelele kumsebenzi weQela loPhuhliso lweMpahla eyiNkunzi eZinzileyo (iFCPD), elasungulwa njengenqanaba lokulinga ngowama2019 kwaye liqhubekile nomsebenzi walo ngempumelelo ukususela ngoko. Eli phulo lijolise ekuchongeni nasekulungiseni imiqobo ekuhanjiseni kweenkonzo kwiindawo ezahlukeneyo ezingundoqo zohlumo lwephondo. Ingxaki echongiweyo iqela eliza kujongana nayo ngokunxulumene neHWC yachazwa njenge, "Ilahleko yemisebenzi kunye nokuhla kwemisebenzi yezoqoqosho kushishino lokwakha nophuhliso lwezakhiwo kwiSixeko saseKapa". Iqela leFCPD lamkele iProblem Driven Iterative Adaptation (iPDIA) indlela yokwenza umsebenzi walo ekuchongeni ezona zizathu ziphambili zengxaki, iindawo zokungena zemisebenzi kunye nokutshintsha izithuba zokusombulula ingxaki. Ngomsebenzi weqela leFCPD, iHWC iqalise amalinge angundoqo aliqela ngowama2019/2020 ethe yaqhubeka ngawo ngowama2021/2022, aquka:

- ukukhululwa kwemimandla ethile okanye iintlobo zophuhliso kwimfuno yokufumana isigunyaziso selifa lemveli. Enye impumelelo yangaphambili kukukhululwa kweSikhululo saseParow kwicandelo lama34 leNHRA

- uthethathethwano noogunyaziwe bengingqi ukubakhuthaza ukuba babhengezwe njengabanobuchule ngokweNHRA yokulawula izibonelelo zelifa lemveli lengingqi, okukhokelela ekuthathweni kwezigqibo ezifanelekileyo kwinqanaba lengingqi.
- ukuqhubeka nokuchonga iindawo ezinokuthi zilungelelanise okanye zikhawulezise iinkqubo zezicelo zemvume.

limfuno kwimeko yonikezelo lweenkonzo zitshintshile ngenxa yeKHOVIDI-19, ngokwezempilo, ukukhula koqoqosho, imisebenzi, ubuchwepheshe, intlalontle yoluntu, okusingqongileyo, kunye neminye imiba emininzi. linkalo eziphambili njengoko zichongiwe kulo nyaka mali, ezikwabonakaliswe kucwangciso lwesiCwangciso sokuSebenza soNyaka seHWC, zigxininisa izinto eziphambili kulawulo lwezibonelelo zelifa lemveli ezithi gqolo ukufumana ingqalelo. Ezi ziquka:

1. Ukwakha inkqubo yolawulo lwezibonelelo zelifa lemveli esebenzayo eyenza abachaphazelekayo kunye noluntu lube nentembelo kumsebenzi weHWC;
2. Ukubhengezwa kwezibonelelo zelifa lemveli ezibalulekileyo njengeeNdawo zeLifa leMveli zePhondo (ezibambekayo nezingabambekiyo) ukuze kuboniswe iyantlukwano yephondo nelifa lemveli loluntu olwalungahoywanga ngaphambili;
3. Ukuqinisekisa kwakhona ubudlelwane noomasipala kunye namaqumrhu olondolozo ukuze kuqinisekise ukuthotyelwa kweNHRA,
4. Ukuqhuba iinkqubo zokufikelela eluntwini ukuze kuqaqambise iziphumo ezincumisayo nezizinzisayo ezinokubakho ilifa lemveli ekusonjululweni kobugwenxa ekuhlaleni, ekudaleni ukubandakanywa koluntu nokwakha ubumi obubambekayo; kwaye

Indima yamaqumrhu olondolozo lwengingqi kunye namaqela anomdla aqhubeleka ukuba nefuthe kwaye ancedise kwiHWC ukuba ibe nenkqubo ehlangeneyo, ehlangeneyo yokulawula ilifa lemveli nonikezelo lweenkonzo olungcono lweWCG. I-HWC iyixabisile indima yamaqumrhu olondolozo, amaqela elifa lemveli anomdla kuluntu lwengingqi kwaye ixhomekeke kuluntu olusebenzayo noluthethanayo ukuze luncedise ekuchongeni, ekukhuthazeni nasekulawuleni izibonelelo zelifa lemveli kwiPhondo. I-HWC iyinxalenye yesixokelelwano sexabiso kumxholo wonikezelo lweenkonzo kwiWCG kwaye ithethelela indlela yophuhliso oluzinzileyo nabachaphazelekayo ebeka inkcubeko kunye nelifa lemveli njengengalo engundoqo kuphuhliso nophuculo loluntu.

2.1.1 Isishwankathelo sezicelo, iingxelo zelifa lemveli kunye nemibuzo

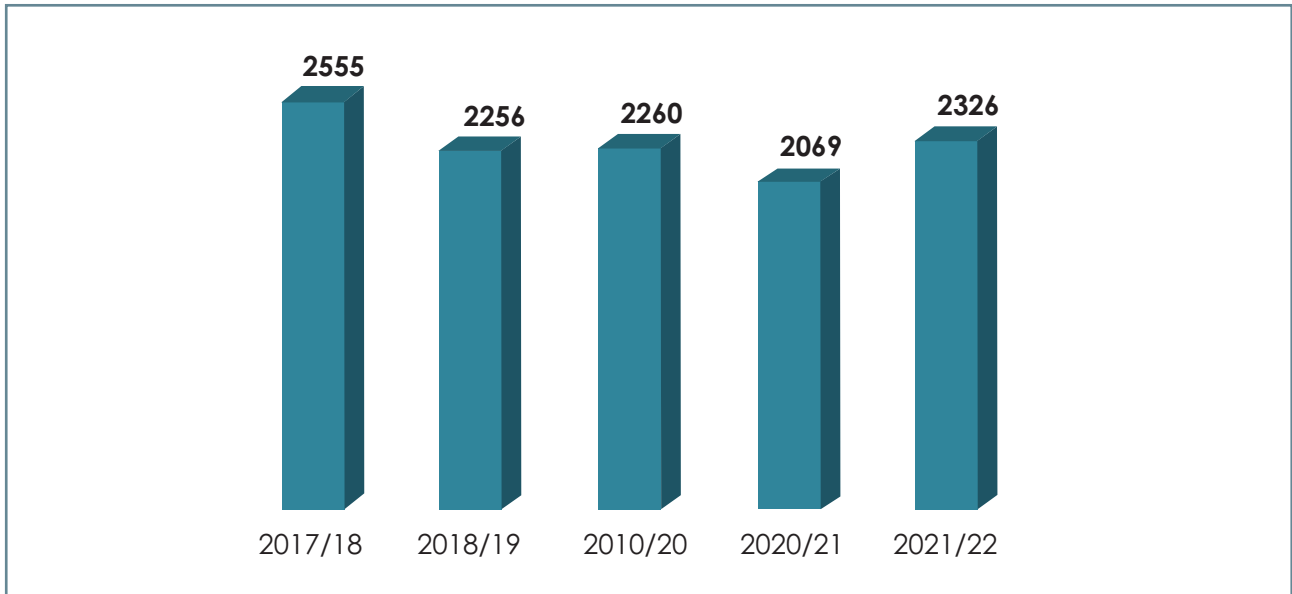
Ngelixa iNHRA ibonelela ngemisebenzi eyahlukeneyo ekufuneka yenziwe ngugunyaziwe wezibonelelo zelifa lemveli lephondo, ubuninzi bomsebenzi weHWC usekusetyenzwa kwezicelo phantsi kwemiqathango yeSahluko sesi-II soMthetho. Kulo nyaka uphantsi kovavanyo iHWC ifumene izicelo ezingama2 326 zelifa lemveli.

2.1.2 Inani lezicelo ngonyaka

Ubuninzi bezicelo ibizicelo zophuhliso ezinxulumene notshintsho, ukongezwa, okanye ukudilizwa ngokupheleleyo kwezakhiwo ezidala kuneminyaka engama60 ngokwemiqathango yes34 yeNHRA. Kwizicelo ezingama2 326 ezifunyenwe yiHWC, ezingama65 ibizicelo eziphathelele kulawulo lweeNdawo zeLifa leMveli lePhondo. Izicelo ezingama24 zemvume yokwembiwa okanye uphando lweendawo zakudala okanye zezinto zakudala eziye zafunyanwa. Ngaphandle kokuhla okuncinci kwenani lezicelo zemvume kwiHWC ngowama2020/2021 iphelele ngowama2069, kuye kwakho ukwanda kwinani lezicelo zeemvume ezifunyenweyo zaze zaqwalaselwa ngowama2021/2022 zizonke ezingama2326. Inani elongezelelweyo lezicelo lichaphazele inani lilonke. Iintlanganiso zeeKomiti, kunye nokujoliswe kuko kweHWC APP yeentlanganiso ezili100 zeBhunga neentlanganiso zeKomiti eziphunyeziweyo, kunye neentlanganiso ezili17 ezongezelelweyo ubukhulu becala, okubangele umahluko weentlanganiso ezili17.

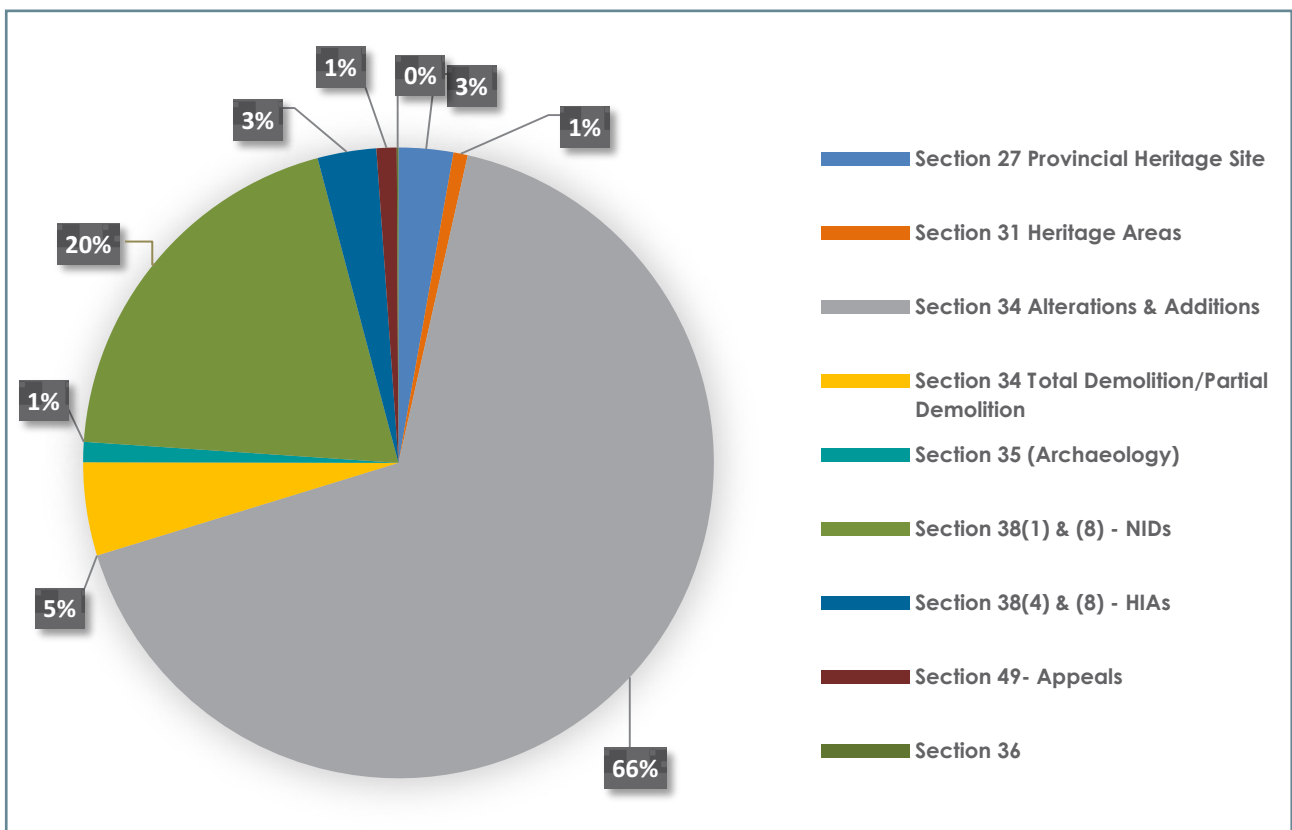
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Igrafu engezantsi (isazobe soku1) ibonisa inani lezicelo ezifunyenweyo kule minyaka mihlanu idlulileyo:



Isazobe soku 1: Inani lezicelo ngonyaka -kule minyaka mali mihlanu idlulileyo

Igrafu engezantsi (isazobe sesi2) ibonisa iintlobo zezicelo ezifunyenwe yiHWC:

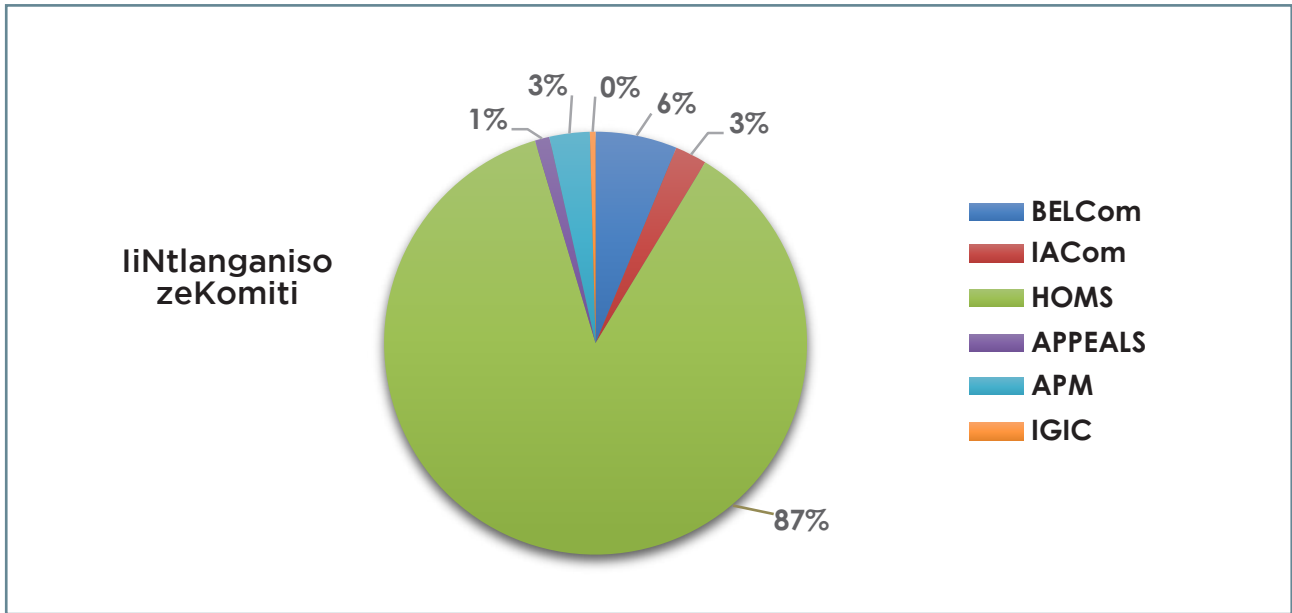


Isazobe sesi 2: Iintlobo zezicelo ezifunyenwe yiHWC



2.1.3 Ukuqwalaselwa kwezicelo ziiKomiti zeHWC

Izicelo kwiHWC ziqwalaselwa zezi komiti zilandelayo: iArchaeology, iPalaeontology ne Meteorites (iAPM); iKomiti yoLwakhiwo lokusiNgqongileyo kunye noBume beMihlaba (iBELCom); Uluhlu lwempahla, iKomiti yoHlelo kunye neeToliko (iIGIC), iKomiti yoVavanyo lweMpembelelo (IACom); liNtlanganiso zeKomiti yeziBheno kunye namaGosa eLifa leMveli (iiHOM). Iiajenda zazo zonke iintlanganiso zixhonywe kwiwebhusayithi yeHWC, iwebhusayithi yeDCAS kwaye ijikeleziswa kumaqela anqwenela ukuzimasa iintlanganiso kunye nokuthatha inxaxheba kwiingxoxo. Igrafu engezantsi (isazobe sesi3) ibonisa ipesenti yezicelo eziqwalaselwa yikomiti nganye.



Isazobe sesi3: Ipesenti yezicelo eziqwalaselweyo yikomiti nganye

2.1.4 Inkqubo yezibheno zangaphakathi

ICandelo lama49 leNHRA lifuna ukuba iHWC iseke inkqubo yangaphakathi yezibheno, ekufuneka iqwalaselwe nokuba liBhunga okanye yiKomiti yeziBheno. Imimiselo eyenziwe yiHWC ibonelela ukuba iKomiti yeziBheno kufuneka yenziwe ngamalungu amabini eBhunga kunye namalungu amathathu ongezelelweyo. IKomiti yeziBheno iqwalasela izibheno zalo naliphi na iqela kwisicelo (umfaki sicelo okanye amaqela anomdla nachaphazelekayo) angonelisekanga sisigqibo senye yeekomiti zeHWC. Kunyakamali ophantsi kovavanyo, zizonke izicelo zezibheno ezingama27 ziye zafakwa kwiKomiti yeziBheno.

2.1.5 Izibheno kwiNkundla yaBaphathiswa eZimeleyo

Ukuba naliphi na ilungu loluntu okanye umenzi sicelo akonelisekanga sisigqibo seKomiti yeziBheno, banethuba lokunyusa isibheno sabo kuMphathiswa weMicimbi yeNkcubeko neMidlalo ngokwecandelo lama38(6) nelama49 leNHRA. UMphathiswa (uGunyaziwe oLawulayo) unikwe igunya lokuseka iNkundla yamaTyala eZimeleyo ebandakanya iingcali ezintathu ezinobuchule kwimiba yelifa lemveli okanye umthetho. Kunyakamali ophantsi kovavanyo, izigqibo ezili13 zaye zathunyelwa kwiNkundla yaMatyala eZimeleyo yoMphathiswa, ezili11 kuzo zaviwa kuloo nyakamali. Kwimiba eli11 eviwayo, kuye kwafunyanwa izigwebo kwimiba esi8, emi6 yayo ibe ixhasa iHWC.

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X

2.2. Ubume bombutho

ISebe leMicimbi yeNkcubeko neMidlalo libonelela ngenkxasomali yonyaka, kunye nenkxaso yokusebenza kwiHWC ukuze ikwazi ukumilisela iNHRA. I-HWC ifumene inkxaso eyongezelelweyo kwiintlawulo ezikhutshelweyo kwiDCAS ukuqinisekisa ukuba iqumrhu lamatyala anokuvela anxulumene namatyala enkundla. I-HWC iqalisile ukuvavanya ingeniso yayo ekunyusweni kwemirhumo yesicelo semvume ukunqanda imeko apho ixhomekeke kakhulu kwintlawulo yonyaka yesebe. Umngcipheko wendalo onxulumene nobutyala obunokuvela ejongene nayo iHWC kukwenza kwayo isigqibo ngesicelo sayo semvume ngenxa yamanyathelo asemthethweni anokubakho. Oku kuye kwathotywa ngokufanelekileyo kwinqanaba lokunyamezela umngcipheko, njengoko umcebisi wezomthetho oqeshiweyo ekongamela zonke izigqibo kunye neentlanganisano zeBhunga neKomiti. Umba ongaphandle nangaphaya kolawulo lweHWC liQela eliNomdla neliChaphazelekayo elingavumelaniyo nemfaneleko yesigqibo seHWC kwaye lisebenzise ilungelo lalo elisemthethweni lokuphikisa eso sigqibo enkundleni.

Enyakeni kwabonelelwa ngezakhono zabasebenzi ezongezelelekileyo kwiHWC njengenxalenye yokuxhotyiswa kweDCAS kwicandelo leeNkonzo zoLawulo lweZibonelelo zeLifa leMveli kwiiMyuziyam, iLifa leMveli kunye namaGama eeNgingqi. Abasebenzi kweli candelo bathunyelwa kwiqumrhu leHWC. Kulo nyaka uphantsi kovavanyo ukuqeshwa kwamaGosa asibhozo elifa lemveli kwaqunyelwa ngempumelelo. Ngaphambili yayingamagosa amabini eLifa leMveli ayesebenza ngamatyala kwiphondo liphela. Okunye ukuqeshwa kuquka ukuqeshwa kweGosa eliyiNgcali leLifa leMveli kunye nokuqeshwa kweOSD: uMchwangcisi weDolophu. Injongo yezithuba zeOSD kukuba igosa liqhagamshelane noomasipala ekuthatheni ingqalelo imiba yezibonelelo zelifa lemveli njengoko kufunwa ngokweNHRA kucwangciso lwabo lweSikhokelo soPhuhliso lweMihlaba.

Ukhuseleko olusesikweni lwezibonelelo zelifa lemveli ludweliswe apha ngezantsi:

Ngexesha lonyaka ophantsi kovavanyo, iHWC ijongene nokukhuselwa kwemithombo yelifa lemveli enxulunyaniswa nokubonakaliswa kwesithuba nentlalo yokuzimela nengcinezelo eyayilawula ukuhlaliswa kwabantu eMzantsi Afrika. Ezi ndawo zilandelayo bezikhuselwe ngokusesikweni njengeZiza zeLifa leMveli zePhondo:

IGama leSiza	ISaziso seGazethi yePhondo	INGxelo eShwankathelweyo yoBaluleko	Indawo kunye nolungelelaniso lweGPS
Isiza i2838 esiseleyo, i148 Buitengracht Street, Bo-Kaap, eKapa 66/1777	Kusa-lindelwe ukupapa-shwa	Ulwakhiwo olukwinombolo 148 kwiSitalato iBuitengracht, eBo-Kaap lunqabile kakhulu, lukwiminyaka yaso kunye nexesha esalusetyenziselwa iinjongo zokuhlala. Inobuhle kunye nexabiso lezakhiwo, zombini ngokungahambi kakuhle kunye neempawu zayo ezibonakalayo. Ibaluleke kakhulu ekusebenzeni kwayo ngamalungu entlalontle kunye noluntu lwezenkolo olubanga indawo ezingqongileyo, iBo-Kaap njengendawo yokubaluleka kwelifa lemveli. Imeko yedolophu enegalelo kuyo, kwaye eqinisekisa ukubaluleka kwayo kwizakhiwo iphezulu. Isakhiwo esise148 Buitengracht Street esime kwiNtsalela yeSiza esingu2838 sikwabandakanya eyona mosque yokuqala okanye indala kulo lonke ilizwe, iAuwal Mosque ekwabizwa ngokuba yiNdawo yeLifa leMveli yePhondo ngokunjalo. I-148 Buitengracht Street ikwakufuphi kakhulu neshumi elinethoba leeNdawo ezibhengezwe njengeLifa leMveli likaZwelonke ngaphakathi kommandla weBo-Kaap.	33,92237°S 18,41478°E



IGama leSiza	ISaziso seGazethi yePhondo	INGxelo eShwankathelweyo yoBaluleko	Indawo kunye nolungelelwano lweGPS
<p>IBhulorho yoMzila kaLoliwe yoMlambo iKaaimans, iWilderness, eGeorge</p>	<p>iP.K. 002/2021</p>	<p>IBhulorho kaLoliwe yoMlambo iKaaimans ibalulekile ekuqondeni imbonakalomhlaba yenkcubeko yoNcweme oluMazantsi eKapa, kunye neendlela zokuhlaliswa kweedolophu zentengiso yezolimo, amahlathi kunye nokufudukela ezidolophini ekugqibeleni.</p> <p>IBhulorho kaLoliwe yoMlambo iKaaimans ngumzekelo obalaseleyo wobuchwepheshe obukhoyo ngowe1925, ixesha lokwakhiwa kwayo. Idibanisa ubuchwepheshe bokwakha ibhulorho kunye netonela ngaphakathi ukudala indlela yokuhamba kwenye yezona ndawo zinzima eMzantsi Afrika. Indlela yolwakhiwo kusetyenziswa iicaissons ezatshoniswa ngeemitha ezingama23 ngaphantsi komgangatho webhedi ngeepiloni zeemitha ezisibhozo ngaphezulu yayiyimpumelelo ephawulekayo ngelo xesha.</p> <p>Ibhulorho ayiqhelekanga njengesakhiwo sobunjini ngelo xesha. Okubaluleke ngokulinganayo, likhonkco lezothutho elinye elinqabileyo ukuba libe nempembelelo enkulu kuqoqosho lwengingqi. Uqhagamshelo olwenziwe yile bhulorho ukusuka kwiidolophu ezinkulu ezikuNcweme olukuMzantsi Koloni waseKnysna ukuya eMossel Bay kwazisa inzuzo enkulu yezentlalo nezooqoqosho kulo mmandla.</p> <p>Ulwakhiwo lwaphawula ukuvulwa koNcweme lweKapa loMzantsi Afrika ngexesha apho oololiwe babesanda emva kweminyaka yokungasebenzi. Uhlumo olube sisiphumo seziseko ezingundoqo lube lubalulekile kuqoqosho lwalo mmandla phantse iminyaka eli100. IBhulorho yenye yezona mpawu zibalulekileyo zale kunye nobuchwepheshe belo xesha.</p> <p>IBhulorho yoMzila kaLoliwe yoMlambo iKaaimans ingumzekelo obalaseleyo nowodwa wolu hlobo lolwakhiwo kwaye kufuneka ikhuselwe ukuze izizukulwana ezizayo zaziswe ngempumelelo yoMzantsi Afrika ngaphambi nangaphandle kokuxhamla kobuchwepheshe balemihla bekhompyutha.</p> <p>Le bhulorho ngumzekelo obonisa ubuchwepheshe bobunjini obubangele ubuhle bobugcisa. Iziko loMzantsi Afrika lobunjini boLwakhiwo (iSAICE) libhengeze le bhulorho njengeMbali kaZwelonke yobunjini boLwakhiwo beNdawo yoNyaka yowama2019.</p>	<p>A: 33°59'53.66"S 22°33'23.31"E</p> <p>B: 33°59'50.91"S 22°33'28.30"E</p>

ICANDELO B: IINKCUKACHA ZOKUSEBENZA



IGama leSiza	ISaziso seGazethi yePhondo	INGxelo eShwankathelweyo yoBaluleko	Indawo kunye nolungelelwano lweGPS
“inxalenye yeNdlela iThornton phakathi kweKlipfontein kunye neRepulse Roads”, malunga nomda wesitrato kuphela, ngaphandle kwendlela yabahambi ngeenyawo okanye nayiphi na ipropathi yabucala, eAthlone, eKapa kwisikhumbuzo seNyhikityha yeHashe iTrojan.	iP.N. 002/2021	I-Thornton Road inokubaluleka okuphezulu kwezentlalo kunye nembali emele indawo enamandla yezopolitiko ezichasayo kwiminyaka yowe1980. Iindawo ezahlukeneyo ecaleni kwendlela iThornton zibamba iinkumbulo. Isiganeko seTrojan Horse sibonisa ukukhula kokuphelelwa lithemba kurhulumente wocalucalulo kunye nokwanda kwenkohlakalo abasabela ngayo kwiziphithiphithi kunye noqhanqalazo ezilokishini. Indlela iThornton imele izezo ezininzi kunye nendawo yendibano yoqhanqalazo oluchasene nocalucalulo, ingakumbi uqhanqalazo lwabafundi. Indlela iThornton igcina ukubaluleka kuluntu, ngokwepateni yembali yoMzantsi Afrika kwaye inonxulumano olomeleleyo nolukhethekileyo nobomi okanye umsebenzi womntu, weqela okanye umbutho obalulekileyo kwimbali yoMzantsi Afrika. Indlela iThornton ibalulekile ngenxa yezizathu zentlalo nezenkcubeko ekumeleni inkcaso nothando lomzabalazo wenkululeko.	Point A: 33°57'43.42”S 18°30'37.80” E; Point B: 33°57'43.50”S 18°30'38.06” E; Point C: 33°57'44.40”S 18°30'37.83” E; Point D: 33°58'25.71”S 18°30'40.84” E; Point E: 33°58'44.78”S 18°30'42.27” E; Point F: 33°58'44.80”S 18°30'42.02” E; Point H: 33°57'44.12”S 18°30'37.61” E; Point G: 33°58'25.72”S 18°30'40.63” E

2.3 Uphuhliso lomgaqonkqubo ongundoqo kunye notshintsho lwemithetho

2.3.1 Uphuhliso lomgaqonkqubo

Ngexesha lonyakamali le migaqonkqubo ilandelayo yaphuhliswa yaze yahlonyelwa liBhunga:

Umgaqonkqubo	Inkcazelo
Umgaqonkqubo wokuHlolwa kweLifa leMveli	Injongo yalo mgaqonkqubo kukumisela iindlela zokuchongwa nokuqeqeshwa kwabaHloli beLifa leMveli, ukwenziwa kohlobo nokuqinisekisa ukuthotyelwa kweCandelo lama50 leNHRA.

2.3.2 Izityholo zoLwaphulomthetho

Inombolo yetyala	Igama letyala	Ubume
76/5/2015	URulumente ephikisana no L Raymond ngokunxulumene ne191 Main Road, ePaarl (iSiza seLifa leMveli lePhondo).	Ityala lachotshelwa ngoMantyi kwiNkundla yasePaarl apho ummeli weHWC wangqina khona. Lo mba wahlehliswa de kwaba ngowe9 kweyeKhala wama2021. Lo mbandela waphinda wahlehliselwa umhla wesi4 kweyeDwarha wama2021 ngenxa yeMimiselo yeKHOVIDI-19 kwaye kwakhona ukuya kumhla wama24 kweyoMdumba wama2022 nangomhla we14 kweyoKwindla wama2022 ukuze kubekwe umhla wokugqibela wokuxoxwa kwetyala ngomhla we10 kwekaCanzibe wama2022.



2.3.3 Imiba yeHWC eziNkundleni

Ngexesha lonyakamali ophantsi kophononongo iHWC iye yabandakanyeka kwezintshukumo zenkundla zilandelayo:

Inombolo yeTyala	INkundla	Umba	Ubume
46055/15	INkundla ePhakamileyo yoMntla Gauteng	IMidnight Storm Investments 170 (Pty) Ltd ngokuchasene noMphathiswa wezoBugcisa neNkcubeko kunye naBanye	Ummangali kweli tyala wacela imbuyekezo kuRhulumente kunye neHWC ngenxa yokubhengezwa kwendawo yomhlaba wabo njengePHS (iBaboon Point PHS eElandsbaai). Abamangali babanga ukuba isibhengezo siye savala ngokufanelekileyo amalungelo abo okuphuhlisa umhlaba kwaye oko kufikelele ekubeni kukuhluthwa ngendlela eyakhayo okanye ukuthatyathwa ngokungekho mthethweni kwamalungelo abo obunini njengoko ekhuselwe ngu s25 woMgaqosiseko. Kungenjalo, bacele isigqibo sokuba iNHRA ayihambelani nomgaqosiseko kuba igunyazisa ukuthathwa kwamalungelo obunini ngaphandle kwembuyekezo. INkundla yafumanisa ukuba eso sibhengezo sasisemthethweni yaye asikokuhlutha umhlaba ngendlela eyakhayo. INkundla iphinde yafumanisa ukuba ukukhuselwa kwamalungelo omhlaba ngokwemigaqo yecandelo lama25 loMgaqosiseko akugqibelelanga kodwa kuxhomekeke kumalungelo oluntu. Isigwebo sabhenwa. Umfaki sicelo emva koko uye wadibana neHWC ukuze iphande ngesisombululo esicitywayo kwaye ukwinqubo yokungenisa isicelo esilungisiweyo kwiHWC. Inkqubo yesibhenzo inqunyanyisiwe kulindelwe isiphumo sesicelo.
14894/17	INkundla ePhakamileyo yaseNtshona Koloni	IE Exclusive Access Trading 570 (Pty) Ltd v USihlalo, iSigqeba esiZimeleyo, uMphathiswa weMicimbi yeNkcubeko neMidlalo neLifa leMveli leNtshona Koloni.	Usekwinqanaba lokungxengxeza.

2.4 Inkqubela phambili ekufezekiseni iMpembelelo neziPhumo zeziko

I-HWC ilungelelanise isicwangciso sayo sobuchule kunye nesicwangciso sokusebenza kuMbono wePhondo onguMbono oPhambili kwimiba ePhambili ngokwemeko yesigunyaziso sayo esisemthethweni sokuchonga, ukukhusela, ukulondoloza, ukulawula nokukhuthaza izibonelelo zelifa lemveli ngokoMthetho weZibonelelo zeLifa leMveli (uMthetho wama25 we1999). Impembelelo ecetyiweyo ecetyiweyo ibe 'kukulondoloza nokukhuthaza izibonelelo zelifa lemveli ezakha ingqiqo yobandakanyo lwentlalo kunye negalelo ekukhuleni kogoqosho'. Izalathi zeziphumo zithetha nolawulo oluhlanganisiweyo lwezibonelelo zelifa lemveli, kunye nesalathisi sesiphumo sokuqala esijongene nokukhuselwa kwezibonelelo zelifa lemveli kunye nesalathisi sesiphumo sesibini sijongana nolawulo lwezibonelelo zelifa lemveli ngokukhuthazwa. Kulo nyaka uphelileyo kubekho iziphumo ezanelisayo ngokumalunga nezi zalathisi zicwangcisiweyo, njengoko konke obekujoliswe kuko kwisiCwangciso sokuSebenza soNyaka esiphononongwayo kwaphunyezwa, kuphunyezwe ngokungaphaya kokujoliswe kuko 'kwinani leentlangano zeBhunga neKomiti ezibanjwe ukuze kwenziwe izigqibo ngokwemiqathango yeNHRA'.

3. IINKCUKACHA ZOKUSEBENZA NGOKWENKQUBO: ILIFA LEMVELI LENTSHONA KOLONI

3.1. Inkqubo/umsebenzi/injongo

Injongo yeLifa leMveli leNtshona Koloni kukecebisa uMphathiswa ngokuphunyezwa koMthetho kaZwelonke weZixhobo zeLifa leMveli (uMthetho wama25 we1999) ngokwenza njalo, ukukhusela nokulawula izibonelelo zelifa lemveli eNtshona Koloni.

Izalathisi zokusebenza eziphambili, ekujoliswe kuko okucwangcisiweyo neyona mpumelelo

Inkqubo / Inkqutyana:		Owona Msebenzi uPhicothi-weyo 2019/2020	Owona Msebenzi uPhicothi-weyo 2020/2021	Ekujoliswe kuko koNyaka okucwangcisiweyo 2021/2022	**Eyona Mpumelelo 2021/2022	Unxaxho kokujoliswe kuko okucwangcisiweyo kweYona Mpumelelo 2021/2022	Izizathu zonxaxho
Isiphumo	Isiqhamo	Isalathisi sesiQhamo					
Ulawulo oludibeneyo lwezibonelelo zelifa lemveli eNtshona Koloni.	Imigaqonkqubo; imimiselo; izikhokelo okanye iiprothokholi zenziwe zavunywa	Inani lemigaqonkqubo, imimiselo, izikhokelo okanye imigaqo evunyiweyo liBhunga okanye liGosa loLawulo eliyiNtloko	1	1	1	-	
Ulawulo oludibeneyo lwezibonelelo zelifa lemveli eNtshona Koloni	Isibengezo kunye nokuchongwa kweziza zeLifa leMveli zePhondo ezikhuselwe ngokusesikweni	Inani leendawo zelifa lemveli zephondo ezikhuselwe ngokusesikweni	3	5	3	-	
Ulawulo oludibeneyo lwezixhobo zelifa lemveli eNtshona Koloni.	Ukuhlolwa kwesiza okwenziwa yiHWC	Inani lamatyeli ohlolo olwenziweyo kwiziza zelifa lemveli lephondo	10	2	4	-	

Inkqubo / Inkqutyana:									
Isiphumo	Isiqhamo	Isalathisi sesiQhamo	Owona Msebenzi uPhicothi-woyo 2019/2020	Owona Msebenzi uPhicothi-woyo 2020/2021	Ekujoliswe kuko koNyaka okuCwangci-siweyo 2021/2022	**Eyona Mpumelelo 2021/2022	Unxaxho kokujoliswe kuko okucwangci-siweyo kweYona Mpumelelo 2021/2022	Izizathu zonxaxho	
Ulawulo oludibeneyo lwezibonelelo zelifa lemveli eNtshona Koloni.	Iintlanganiso ezicwangcisiweyo zebhunga leHWC kunye neekomiti ukuze kuphunyezwe iNHRA	Inani leentlanganiso zebhunga neekomiti eziye zabanjwa ukuze kwenziwe izigqibo ngokweNHRA	110	134	100	117	+17	Iintlanganiso ezongezelelweyo ziye zabanjwa ngenxa yokuntsonkotha kwezicelo ezifunyenweyo ezifuna ingqwalaselo efanelekileyo ukuze kwenziwe izigqibo zelifa lemveli.	
Ulawulo oludibeneyo lwezibonelelo zelifa lemveli eNtshona Koloni.	Ingqwalasela yokuba isiza sisibhengezo selifa lemveli lephondo ngokuthi kutyhilwe icwecwe.	Inani leziza zelifa lemveli lephondo ezityhiliweyo	4	2	2	2	-		
Ulawulo oludibeneyo lwezibonelelo zelifa lemveli eNtshona Koloni.	Amacweyo okanye iintlanganiso zibanjelwa ukuze kwaziswe ngokubaluleka kolondolozo lwezixhobo zelifa lemveli neziphumo zolawulo lwezo zixhobo	Inani leenkqubo ezibanjelwe ukukhuthaza ulawulo lwezixhobo zelifa lemveli	7	1	4	4	-		

ICANDELO B: IINKCUKACHA ZOKUSEBENZA

Isicwangciso sokoyisa indawo yokungasebenzi kakuhle

Eli qumrhu lathi thaca iinguqu enyakeni kwisiCwangciso sokuSebenza salo soNyaka ngenxa yezinto ezithile ekujoliswe kuzo ezingakhange zikwazi ukwenziwa ngokupheleleyo ngenxa yokuba ngci kweentshukumo ngenxa yeKHOVIDI-19. Zonke izilungiso ekujoliswe kuzo zafikelelwa kwinxalenye yokugqibela yonyaka.

Ukunika ingxelo ngeMpendulo yeZiko kubhubhane weKHOVIDI-19

Ngelixa iqumrhu lingenzi ngxelo ngalo naluphi na ungenelelo olukhethekileyo lweKHOVIDI-19, lilungelelanise iinkqubo zalo zoshishino ukususela ekuqaleni kokuvalwa komsebenzi ukuze libambe zonke iintlanganiso zeBhunga neeKomiti kwi-intanethi. Kulo nyaka-mali umiyo oku kudibene iintlanganiso ezili17 zeBhunga neeKomiti. Ngaphaya koko, iHWC yavala ikhawuntara yayo ebonakalayo yaza yabeka iinkqubo zoshishino endaweni ukuze yamkele kwaye iphonononge zonke izicelo zeemvume kwi-intanethi. Ngenxa yobhubhani wehlabathi kunye nempembelelo yeKHOVIDI-19 ethe yaba nayo kwiLifa leMveli leNtshona Koloni ngokukodwa, iqumrhu lilungelelanise iinkqubo zalo ukuze liphumeze umbono walo kunye nomnqophiso walo kwaye liqhubeke nokuphumeza iNHRA. Apha ngezantsi ngamanye amangenelo aphunyeziweyo ukuphendula ubhubhane weKHOVIDI-19:

1. Zonke iintlanganiso zeBhunga neekomiti zabanjwa ngokobuxhakaxhaka beintanethi (kusetyenziswa iMS Teams).
2. Iintlanganiso zeHybrid zabanjwa kwiimeko ezithile.
3. Izicelo zifunyenwe ngeimeyile ngqo kwibhokisi yeposi yeCEO kwaye azisathunyelwa kwii-ofisi zethu
4. Iirekhodi zezigqibo zasayinwa ngokobuxhakaxhaka beintanethi kwaye izicwangciso zagximfizwa ngokobuxhakaxhaka balemihla bekhompyutha. Ezi zaye zathunyelwa ngeimeyile kubafakizicelo, kanti phambi kokuba ezi nkqubo zisekwe emaphepheni kwaye zenziwe ngobalo lweHWC
5. Amaqela anomdla nachaphazelekayo ongezwa kwiqela leWhatsApp kwaye agcinwe enolwazi ngenkqubela yezinto zeajenda zihlala ngexesha leentlanganiso zekomiti.
6. Iikhowudi zeQR ziye zaziswa ukuvumela ukufikelela ngokulula ukujoyina iqela leWhatsApp ukulandelela kunye nokujoyina iintlanganiso zekomiti..

Itheyibhile: Inkqubela phambili kwiMpendulo yeZiko kubhubhani weKHOVIDI-19

Inkqubo/ Inkqutyana	Unge- nelelo	Indawo (kwiPhondo/ kwiSithili/ kuMasipala weNgingqi) (Apho kunokwenzeka khona)	Inani labaxhamli (Apho kuno- kwenzeka)	Ukwahlulwa- hlulwa kwaba- Xhamli (Apho kunokwe- nzeka khona)	Lulonke ulwabiwo- mali ngokonge- nelelo (R'000)	Uhlahlo lwabiwomali oluchithi- weyo ngokongne- lelo ngalunye	Igalelo kwiziQhamo zeAPP (Apho kuno- kwenzeka khona)	Iziphumo ezikhawu- lezileyo
Akukho								

4. UQOKELELO LWENGENISO

Umthombo wengeniso	2021/22			2020/21		
	Uqikelelo	Esona sixamali siqokelelweyo	(Uqokelelo olungaphezulu/ngaphantsi)	Uqikelelo	Esona sixamali siqokelelweyo	(Uqokelelo olungaphezulu/ngaphantsi)
	R`000	R`000	R`000	R`000	R`000	R`000
Enye iNgeniso yokuSebenza	1 023	887	136	773	721	52
Udluliselo lweNtlawulo	898	898	-	1 002	550	452
Ingeniso yeNzala	200	201	(1)	215	214	1
Iyonke	2121	1986	*135	1 990	1 485	505

* Inggokelela engaphantsi inxulumene ikakhulu nokungafumani ngeniso ifunyenwe kwizohlwayo kunye nezohlwayo ezinxulumene nokophula kwabathengi izivumelwano zelifa lemveli

Inkqubo	2021/22	2020/21				
	Uhlahlo lwabiwomali	Eyona Nkcitho	(Ngaphezu)/ Ngahantsi kwinkcitho	Uhlahlo lwabiwomali	Eyona Nkcitho	(Ngaphezu)/ Ngahantsi kwinkcitho
	R`000	R`000	R`000	R`000	R`000	R`000
Impahla Neenkonzo	2 121	1 945	176	1 990	1 895	95
Iyonke	2 121	1 945	*176	1 990	1 895	95

*Inkcitho engaphantsi kwenkcitho inxulumene ikakhulu nolibaziseko lweprojekthi kunye nezithintelo zeKhovidi-19

ILifa leMveli leNtshona Koloni lifumene intlawulo yodluliselo lwentlawulo yonyaka kwiSebe ukuxhasa umsebenzi wequmrhu eyiR550,000 iyonke. Ukongeza, iLifa leMveli leNtshona Koloni lifumene iR 348,426 kwiSebe ukuncedisa ekuyilweni kovimba weenkukacha wezicelo zemvume ezaliweyo ukudilizwa njengoko kuyimfuneko ngokoMthetho weZibonelelo zeLifa leMveli.

Ukuxulumanisa umsebenzi nohlahlo lwabiwomali

Ngelixa ingeniso enganeno kunoko bekuqikelelwe yaphakanyiswa ngowaa2021/2022 iqumrhu likwinkqubo yokuhlaziya ishedyuli yomrhumo wesicelo kumaxabiso anxulumene nokuthengisa ukwandisa amandla alo okwenza ingeniso kwixa elizayo.

4.1. Utyalomali oluKhulu

Alukho

1. INTSHAYELELO

Ulawulo olumanyanisiweyo luquka iinkqubo neenkqubo apho amaqumrhu oluntu akhokelwa, alawulwa kwaye anikwe uxanduva. Ukongeza kwiimfuno zomthetho ezisekelwe kumthetho ovumela iqumrhu loluntu, kunye noMthetho weeNkampani, ulawulo lwequmrhu ngokubhekisele kumaqumrhu karhulumente lusetyenziswa ngokwemigaqo yoMthetho woLawulo lweMali kaRhulumente (iPFMA) kwaye luqhutywa ngokuhambelana nemithethosiseko equlethwe kwiKumkani. Ingxelo ngoRhulumento oluManyanisiweyo.

IPalamente, uLawulo neGunya eliPhendulayo lequmrhu loluntu zinoxanduva lorhulumento olumanyanisiweyo.

2. IIKOMITI ZEPOTIFOLIYO

Iikomiti zePalamente yePhondo ezongamele iLifa leMveli leNtshona Koloni yiKomiti esiSigxina yoKhuseleko loLuntu, iMicimbi yeNkcubeko neMidlalo, kunye neKomiti esiSigxina yeeAkhawunti zoLuntu (iSCOPA).

Intlanganiso	Isihloko
IKomiti eMiyo kwiMicimbi yeNkcubeko neMidlalo	
Kowesi8 kweyeNkanga wama2021	Ukuxoxwa kweeNgxelo zoNyaka wama2020/21 zeSebe leMicimbi yeNkcubeko neMidlalo namaqumrhu alo (iLifa leMveli leNtshona Koloni, iKomiti yeeLwimi yeNtshona Koloni, iKomishini yeNkcubeko yeNtshona Koloni).
Kowesi7 kweyomNga wama2021	Ukuxoxa ngeVoti ye13: IMicimbi yeNkcubeko neMidlalo kwishedyuli yoLwabiwo loLungiso lweNtshona Koloni, lowama2021.
Kowe15 kweyoKwindla wama2022	Ingxoxo ngoMthetho osaYilwayo woLwabiwo lweNtshona Koloni wama2021 - iVoti ye13 yeSebe leMicimbi yeNkcubeko neMidlalo.

Intlanganiso	Isihloko
IKomiti yeeAkhawunti zePhondo	
Kowoku1 kweyoMdumba wama2022	Ukuxoxwa kweNgxelo yoNyaka wama2020/21 yeSebe leMicimbi yeNkcubeko neMidlalo namaQumrhu alo, iKomiti yeeLwimi yeNtshona Koloni, iKomishini yeNkcubeko yeNtshona Koloni kunye neLifa leMveli leNtshona Koloni.

3. IGUNYA ELILAWULAYO

IGunya eliLawulayo liphumeze uxanduva lokongamela ngokubeka iliso kwiinkcukacha zemali nezingezizo ezemali kwixesha eliphantsi kovavanyo. Ezi ngxelo zilandelayo zangeniswa ngeenjongo zokubeka iliso:

INGxelo yoMsebenzi weKota	Ngowama31 kweyeKhala wama2021; ngowama31 kweyeDwarha wama2021; ngowama31 kweyoMqungu wama2022; ngowama30 kuTshazimpuzi wama2022
INGxelo yoBekoliso eNyakeni	Ngowama31 kweyeKhala wama2021; 31 ngowama31 kweyeDwarha wama2021; ngowama31 kweyoMqungu wama2022; ngowama30 kuTshazimpuzi wama2022

4. IGUNYA/IBHODI ELAWULAYO

Intshayelelo

IBhunga lisekelwe ngokoMthetho kaZwelonke weZixhobo zeLifa leMveli, we1999, kunye nemimiselo epapashwe njengeSaziso sama336 sePhondo somhla wama25 kweyeDwarha wama2002. IBhunga lonyulwa isithuba seminyaka emithathu.

Indima yeBhunga imi ngolu hlobo lulandelayo

IBhunga liGosa elinoXanduva kunye negunya lokwenza izigqibo kwimiba yomgaqonkqubo nayo yonke imimandla yokwenza izigqibo ngokweNHRA engakhange inikezelwe kwiikomiti zayo, kubasebenzi okanye koomasipala.

Ixesha lebhunga langoku liqale ngomhla woku1 kweyeNkanga wama2019 kwaye lifikelela esiphelweni ngomhla wama31 kweyeDwarha wama2022.

UMqulu weBhodi

ILifa leMveli leNtshona Koloni alinayo itshati esemthethweni kodwa ikhokelwa nguMthetho kaZwelonke weZixhobo zeLifa leMveli (uMthetho wama25 we1999) nowamkelweyo weNdlela yokuziPhatha neMithetho yeentlanganiso zeBhunga neeKomiti.

ICANDELO C: EZOLAWULO



Ukwakhiwa kweBhunga

Igama	Ukunyulwa (ngokwe-Bhunga leGumrhu likaRhulumente)	Umhla wokonyulwa	Umhla woku-Rhoxa	Iziqinisekiso zemfundo	Icandelo loBungcali	Ibhodi yoLawulo (Uluhlu lwamaqumrhu)	Ezinye iikomiti Okanye amaQela oMsebenzi (umz. Ikomiti yophicotho/Iqela elisebenzayo lobuPhathiswa)	Inani lee-Ntlanga-niso ezizinyasi-weyo
Nksz. Emmylou Bailey	Ilungu	Owoku1 kweye-Nkanga wama2019	Ayikho	MA kwiNzululwazi yezinto zakuDala noLawulo lweLifa leMveli	Imihlaba yeNkcubeko; inzululwazi lezinto zakudala	Hearth Heritage	Izibheno zeAPM (ilungu elibolekisanayo)	18
Nksz. Katherine Dumbrell	Ilungu	Owoku1 kweye-Nkanga wama2016	Ayikho	B. degree kwizifundo zoBuyilal; Post Graduate Diploma kwizifundo zeAfrika; BA (hons) kwizifundo zeAfrika	EzoYilo; amaxwebhu elifa lemvveli novimba weenkukacha	Kathy Dumbrell Architect Historian IKomiti yeAesthetics yoMasipala weNgingqi yaseSwellendam	Izibheno	17
Mnu. Stuart Hermansen	Ilungu	Owoku1 kweye-Nkanga wama2019	Ayikho	Owoku1 kweye-Nkanga wama2019	Izixhobo zeLifa lemvveli; ezoyilo	HB Architects (Pty) Ltd	Izibheno	15
Mnu. Graham Jacobs	Ilungu	Owoku1 kweye-Nkanga wama2020	Ayikho	B.Arch MA kwizifundo zoLondolozo (Built Environment)	EzoYilo; amaxwebhu elifa lemvveli novimba weenkukacha; izikhokelo kuPhuhliso	Countryside Design CC.	BELCom	22
Mnu. Jason Knight	Ilungu	Owoku1 kweye-Nkanga wama2019	Ayikho	UMphati kwidolophu nakwiNgingqi yoCwangciso	UCwangciso lweDolophu neNgingqi ulawulo lweZixhobo zeLifa leMveli	Greenrock Group (Pty) Ltd.	IACom IGIC	17
Mnu. Ron Martin	Ilungu	Kowoku1 kweye-Nkanga wama2019	Ayikho	Isatifikethi seNdlela yoLwazi lweMwali Mlomo (iNqanaba leHonours); Post Graduate Diploma kwiMuseum nakwizifundo zeLifa leMveli (iNqanaba leHonours)	ULawulo lweZixhobo zeLifa leMveli; Imemori; iinkqubo zemveli; iimbali ezifihliweyo	UMbutho woLondolozo lweMwali woMzantsi Afrika woMzantsi Afrika (Pty) Ltd; Sendinggestig Trust yeSA.	IGIC	11

Igama	Ukunyulwa (ngokwe-Bhunga leQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhoxa	Izinqinisekiso zemfundo	Icandelo loBungcali	Ibhodi yoLawulo (Uluhlu lwamaqumrhu)	Ezinye iKomiti Okanye amaQela oMsebenzi (umz. Ikomiti yophicotho/Iqela elisebenzayo lobuPhathiswa)	Inani lee-Ntlanganisozizi-nyasi-weyo
UMmeli Mandla Mdludlu	USihlalo	Kowoku1 kweye-Nkanga wama2019	Ayikho	BLuris, LLB, IsiQinisekiso kwilLabour Law	uMthetho nomthetho wePropati	IKomiti yoPhicotho (uMasipala waseOverstrand); West Coast TVET; NHBRC; HPCSA	Ayiingeni	5
Mnu. Bongani Mgijima	Ilungu	Kowoku1 kweye-Nkanga wama2019	Ayikho	BA, BPA Hons, PG Diploma kwezeZiko loLondolozo lweMibali neLifa leMveli, MPA neMPhil	EzeZiko loLondolozo lweMibali neZifundo zeLifa leMveli; ulawulo lwelifa lemveli norhulumentho; uphuhliso lomgaqonkqubo	Amazwi South African Museum of Literature; iYakhanani Tourism Solutions; UGunyaziwe weZixhobo yeLifa leMveli yaseMzantsi Afrika; IKomiti yaMagama eeNdawo yePhondo leNtshona Koloni	Ayiingeni	4
Nksz. Cecilene Muller	Ilungu	Kowoku1 kweye-Nkanga wama2019	Kowama21 kweka-Canzibe wama-2021	MA EzoYilo (Archaeometry), Bcoosc (Hons) uLawulo neSocial Policy, BA (Hons) Archaeology and Bsosc-Sociology	EzoYilo, uLawulo lweZixhobo zeLifa leMveli, ukuhlela noBhengezo	Cognitive Morph Pty Ltd	APM IACom	29
Nksz. Vuyiseka Myakala	Ilungu	Kowoku1 kweye-Nkanga wama-2019	Kowama21 kweka-Canzibe wama-2021	iiNgeebiso zeSathifikethi esiPhezulu noNxibelelwano	uLawulo lwamaZiko oLondolozo lweMibali nelifa lemveli	Ayikho	IGIC	0

ICANDELO C: EZOLAWULO

Uluhlu lwamalungu eKomiti ukusuka kowama 2019- 2022

Ikomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
BELCOM	20	5	Mnu. Graham Jacobs (uSihlalo) Mnu. Dennis Belter Nksz. Mishkah Collier (urhoxe ngowe14 kweyomNga wama2021) Mnu. Shawn Johnston Njingalwazi Walter Peters Nksz. Helene van der Merwe
APM	12	6	Gqr. Lita Webley (uSihlalo) Nksz. Cecilene Muller Gqr. Jayson David John Orton Mnu. John Gribble Nksz. Emmylou Bailey Gqr. Wendy Black Gqr. Ragna Redelstorff
Appeals	12	5	Nksz. Katherine Dumbrell (uSihlalo) Gqr. Nicholas Baumann Njingalwazi Andrew van Graan Gqr. Antonia Malan Mnu. Stuart Hermansen Nksz. Emmylou Bailey (Ilungu elibolekisanayo)
IGIC	6	5	Mnu. Ron Martin (uSihlalo) Nksz. Vuyiseka Myakala (urhoxe ngowama24 kuCanzibe wama2022) Nksz. Maureen Wolters Gqr. Bongani Ndhlovu Mnu. Jason Knight Nksz. Lynn Michelle Abrahams (wonyulwe ngowama27 kweyeThupha wama2021)
IACOM	12	9	Mnu. David Gibbs (uSihlalo) Mnu. Jason Knight Mnu. Sipiwo Mavumengwana Nksz. Cecilene Muller (urhoxe ngowama31 kweyoKwindla wama2022) Mnu. Dave Saunders Mnu. Mike Scurr Mnu. Rashiq Fataar Nksz. Sarah Winter Mnu. Gaarith Williams (urhoxe ngowe14 kweyoMqungu wama2022) Mnu. Chris Snelling (wonyulwe ngowe18 kweyoMdumba wama2022) Nksz. Janine de Waal (wonyulwe ngowe18 kweyoMdumba wama2022)

Umvuzo wamalungu ebhunga nawekomiti

liphakheji zenzuzo yenkonzo zabasebenzi basezifisini ezisemthethweni nakwamanye amaziko zichazwa nguMphathiswa wezeMali kwaye zichazwe kwiSetyhula kaNondyebo wePhondo. Intlawulo kaSihlalo ngamaR472.00 ngeyure kwaye intlawulo yamalungu ngamaR327.00 ngeyure.

Ifani	Igama	Ingeniso R' 000	Ezinye izibonelelo (T&S) R' 000	Iyonke R' 000
Abrahams	Lynn	8	0	8
Bailey	Emmylou	43	4	47
Baumann	Nicholas	23	0	23
Belter	Dennis	60	10	70
Black	Wendy	0	0	0
Buttgens	Peter	25	0	25
Carelsen	Rashaad	30	0	30
Collier	Mishkah	22	0	22
De Waal	Janine	1	0	1
Dumbrell	Katherine	41	0	41
Fataar	Mogammad Rashiq	23	2	25
Gribble	John	29	0	29
Gibbs	David	44	2	46
Hermansen	Stuart	33	1	34
Jacobs	Graham	73	7	80
Johnston	Shawn	65	3	68
Knight	Jason	41	1	42
Malan	Antonia	27	0	27
Martin	Ron	27	1	28
Mavumengwana	Siphiwo Innocent	21	0	21
Mdludlu	Mandla	23	0	23
Mgijima	Bongani	9	0	9
Milandri	Laura	29	0	29
Muller	Cecilene	69	2	71
Ndhlovu	Bongani	0	2	2
Orton	Jayson David John	14	0	14
Peters	Walter	69	2	71
Redelstorff	Ragna	0	0	0
Saunder	Dave	38	5	43
Scurr	Mike	40	2	42
Smith	Raymond	28	1	29
Snelling	Chris	1	0	1
Van Graan	Andre	27	0	27

ICANDELO C: EZOLAWULO

X

Ifani	Igama	Ingeniso R`000	Ezinye izibonelelo (T&S) R`000	Iyonke R`000
Van der Merwe	Helene	69	3	72
Webley	Lita	33	0	33
Williams	Gaarith	11	0	11
Winter	Sarah	28	4	32
Wolters	Maureen	12	4	16
Iyonke		1 136	56	1192

5. ULAWULO LOMNGCIPHEKO

ILifa leMveli leNtshona Koloni lithatha inxaxheba kuLawulo loMngcipheko weShishini kunye neKomiti yeeNdlela zokuziPhatha eziseSikweni (iERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ukuncedisa iGosa eliPhendulayo ekuphumezeni uxanduva lwalo ngokunxulumene nolawulo lomngcipheko.

UMgaqonkqubo woLawulo loMngcipheko weShishini kunye nesiCwangciso

ISebe lamkele uMgaqonkqubo woLawulo loMngcipheko woShishino ngomhla we12 kuTshazimpuzi wama2021 kunyakamali wama2021/22 ukuya kowama2024/25. Lo mgaqonkqubo ucacisa ngophando lwazi ngobunzulu nangentsingiselo yolawulo lomngcipheko kwaye ubamba, kwinqanaba eliphezulu, iindima noxanduva lwabathathinxaxheba abohlukeneyo. Ibonelela ngesiseko senkqubo yolawulo lomngcipheko ethi incediswe neenkukacha kwisicwangciso.

Isicwangciso soLawulo loMngcipheko woShishino (iERM) kunye nesicwangciso sophunyezo sichaza indlela iQumrhu loLuntu eliza kuwuphumeza ngayo uMgaqonkqubo weERM owamkelwa liGosa eliPhendulayo (iAA). Esi sicwangciso seERM sisekelwe kuMgaqonkqubo woLawulo loMngcipheko woShishino lwePhondo (iPERMPS) kwakunye noMgaqonkqubo wayo weERM kunye nobume yomngcipheko.

Uxanduva lweERMECO

I-ERMECO inika ingxelo yokuba iluthobele uxanduva lwayo oluvela kwiCandelo lama51 (1)(a)(i) loMthetho woLawulo lweMali kaRhulumente, uMmiselo kaNondyabo 3.2.1 kunye neMimiselo yeNkonzo kaRhulumente yowama2016, iSahluko sesi2, iSigaba soku1, esesi2 kunye nesesi3. I-ERMECO ikwanika ingxelo yokuba iye yamkele iMiqathango esesikweni efanelekileyo (eyamkelwe ngusihlalo weERMECO ngomhla wama29 kweyoKwindla wama2019) yaza yalawula imicimbi yayo ngokuthobela le Miqathango yeSingqinisiso kwaye ilufezekisile lonke uxanduva lwayo njengoko luqulethwe kuyo.

Amalungu eERMECO

I-ERMECO iquka iAO kunye namalungu akhethiweyo eqela lolawulo lweSebe leMicimbi yeNkcubeko neMidlalo kwaye usihlalo walo liGosa eliPhendulayo leSebe leMicimbi yeNkcubeko neMidlalo. IGosa eliyiNtloko yoLawulo leLifa leMveli leNtshona Koloni limele iziko kwiERMECO yeSebe. NgokweMiqathango yayo yokuSetyenziswa kweERMECO idibene amaxesha amane (ulongamelo lwekota kunye nokunika ingxelo) kulo nyaka uphantsi kovavanyo. Uninzi lweentlanganiso bezizinyaswe ngawo onke amalungu okanye ummeli wakhe.

Itheyibhile engezantsi idiza ulwazi olufanelekileyo ngamalungu eERMECO:

Ilungu	Isikhundla	Ezizinyanisiweyo	Umhla wokonyulwa
Mnu. G Redman	IGosa eliPhendulayo	4	31/03/2017
(uSihlalo)	Director: Financial Management (CFO)	4	31/03/2017
Nksz. B Rutgers	uMlawuli: uLawulo lweZemali (iCFO)	*2	31/03/2017
Nksz. C Sani	uMlawuli: iNkonzo yeThala leeNcwadi	4	31/03/2017
Mnu. D Esau	uSekela Mlawuli: uLawulo lwaNgaphakathi (iNtshatsheli yoMngcipheko)	*3	31/03/2017
Mnu. D Flandorp	uSekela Mlawuli: IYunithi yoBudlelwane kuShishino (iGosa leNdlela yokuziphatha)	4	31/03/2017
Nksz. J Boulle	CD: iNkqubo yaseMva kokuphuma kweSikolo	4	31/03/2017
Nksz. J Moleleki	uMlawuli: uBugcisa, iNkcubeko neeNkonzo zeeLwimi	*3	1/07/2021
Mnu. M Janse van Rensburg	uMlawuli: iiMyuziyam, iLifa leMveli neeNkonzo zokuThiywa kwamaGama eeNdawo (kwakunye neCEO: iHWC)	*3	31/03/2019
Gqr. L Bouah	uMlawuli oyiNtloko iMidlalo noLonwabo	4	12/03/2019
Nksz. N Dingayo	uMlawuli: iNkonzo yoVimba yePhondo	4	31/03/2017
Mnu.S Julie	uMlawuli: iNkxaso yoLawulo l iNkxaso nesiCwangciso soLawulo lokuSebenza	*2	31/03/2017
Mnu. T Tutu	uMlawuli: ukuKhuthazwa kwezeMidlalo	4	31/03/2017
Mnu. P Hendricks	uMlawuli: uPhuhliso lwezeMidlalo		

* Bekusoloko kukho ukumelwa kweyunithi xa amalungu ebengakwazi ukuzimasa iintlanganiso

Oku kulandelayo sisalathisi samanye amagosa athe azimasa iintlanganiso zeERMECO ngonyaka ophantsi kophononongo:

Abanye abazimasi	Isikhundla	Ezizinyasiweyo
Nksz. A Haq	uMlawuli: uLawulo loMngcipheko woShishino (iDotP)	4
Mnu. D Micketts	uMcebisi woMngcipheko oyiNtloko: uLawulo loMngcipheko woShishino (iDotP)	4
Nksz. N Mabude	uMcebisi woMngcipheko: uLawulo loMngcipheko woShishino (iDotP)	3
Nksz. C Cochrane	uMcebisi woMngcipheko oyiNtloko: uLawulo loMngcipheko weShishini (iDotP)	2
Nksz. J Reed	uMcebisi woMngcipheko: uLawulo loMngcipheko weShishini (iDotP)	1
Mnu. I Bull	uSekela Mlawuli: uPhicotho zincwadi lwangaPhakathi	4
Mnu. P Swartbooi	uMlawuli: uPhicotho zincwadi lwangaPhakathi	3
Nksz. M Natesan	uSekela Mlawuli: iiNkonzo zoPhando oluNzulu lwePhondo (iDotP)	4

Imisebenzi ephambili yeERMECO

I-AO yeSebe ngusihlalo weERMECO kwaye uSekela Mlawuli: Ulawulo lwangaphakathi yiNtshatsheli yoMngcipheko wesebe. Ekwenzeni umsebenzi wayo, iERMECO yenze le misebenzi ingundoqo ilandelayo apha enyakeni:

- Yaphonononga isiCwangciso seERM kunye nesiCwangciso sokuPhunyezwa phambi kokuba kwenziwe isindululo seKomiti yoPhicotho zincwadi nokwamkelwa yiAO neAA;
- Kubekwe iliso kwaze kwaphononongwa imingcipheko kwiindidi ezicwangcisiweyo zoluhlu lokutya, yaphononongwa kwaye yasetyenziswa umngcipheko ofanelekileyo kunye nonyamezelo olukhokelwa yiPERMPS eyamkelwa ngabaLawuli abaPhezulu bePhondo;
- Kuxeliwe kwiAO naluphi na utshintsho olubonakalayo kwiprofayili yomngcipheko;
- Ingqiniwe imingcipheko yeqhinga elingundoqo kubemi. Oku kubonisa iinzame zokujongana nemiba enegalelo kunye neempembelelo ezibhekiselele ngqo kubemi;
- Kufunyenwe kwaza kwaqwalaselwa ingqiqo yomngcipheko neengxelo eziqhubekayo;
- Kuchongwe imingcipheko evelayo;
- Uphononongo lwemingcipheko engaphandle kwamanqanaba okunyamezelana ukwenzela ukuba kuthathwe amanyathelo angaphezulu/kuqwalaselwe;
- Ibeke iliso ekuphunyezweni kwesiCwangciso soMiliselo lokuThintelwa kobuQhophololo noRhwaphilizo;
- Ukubekwa esweni kokuphunyezwa koMgaqonkqubo weERM, iQhinga kunye nesiCwangciso sokuPhunyezwa;
- Ukuvavanya ukusebenza kunye nokunciphisa izicwangciso zokujongana nezixhobo, iimpawu zentsulungeko kunye nemingcipheko yolwaphulomthetho kwezoqoqosho;
- Ibonelele ngolongamelo kulawulo lwendlela yokuziphatha kwisebe

Imingcipheko ephambili ethe yathathelwa ingqalelo nekuthe kwaqutyiswana nayo apha enyakeni

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

- Imingcipheko yokuLahleka kwezixhobo zelifa lemveli ngokuguqulwa/ukonakalisa okanye ukutshabalalisa okungagunyaziswanga okanye ukonakaliswa kwempahla okuquka ukutshatyalaliswa kwezixhobo zelifa lemveli engenakubuyiselwa kunye nombala wokunganeli kwesakhono sokunyanzelisa umthetho xa izibonelelo zelifa lemveli zisongelwa luphuhliso olungavumelekanga. Ke ngoko, izikhokelo eziqhelekileyo ziye zaphuhliswa kwaye noqeqesho lwamagosa eHWC luye lwaqhutywa. Iindibano zocweyo eziququzelelweyo zokwazisa ngelifa lemveli zibanjwa nabachaphazelekayo abaphambili abafana noluntu oluza kwamkela iindwendwe, imibutho yolondolozo kunye noomasipala.
- IBhunga/iKomiti zithatha izigqibo ezinokuthi zibe yimikhwa emibi ngenxa yokungazi kwekomiti malunga nomthetho osebenzayo. Ngoko ke, iqela labacebisi bomthetho lizimasa zonke iintlanganiso zekomiti ukukhokela ukwenziwa kwezigqibo ngokwemida yezomthetho.

ULawulo lwemingcipheko

Uvavanyo lomngcipheko luqhutyelwa ukufumanisa ukusebenza kakuhle kwesicwangciso solawulo lwengozi yesebe kunye nokuchonga imingcipheko emitsha nevelayo ngenxa yotshintsho kwimeko yangaphakathi kunye/okanye yangaphandle. Umngcipheko ngamnye uxoxwe kwaye kwaxoxwa ngawo apha enyakeni kwaye waboniswa kwiintlanganiso zekota zeERMECO. Abaphathi abaphezulu kuye kwafuneka ukuba banike ingxelo ngenkqubela ephambili malunga nokuphunyezwa kwezicwangciso zokwenza ukunciphisa ukubakho komngcipheko kunye/okanye impembelelo ukuba inokubakho. I-ERMECO iphinde yabhekisa imingcipheko emva kwiQumrhu ekufuneka ihlalutywe ngokubanzi kwaye icebise ngothomalaliso olongezelelweyo okanye amanyathelo okulawula umngcipheko. Ulawulo luthatha ubunini bemingcipheko kwaye luhlala luxoxa ngemiba yomngcipheko kumaqonga ahlukeneyo njengexalenye yenkcubeko yawo kumzamo wokuthintela imingcipheko ngendlela yentsebenziswano kunye nentsha. UMgaqonkqubo nesiCwangciso seERM zijikeleziswa kuwo onke amagosa rhoqo ngonyaka ukuze onke amanqanaba abasebenzi ahlale esazi ngophuculo olusele luphunyeziwe kwaye njengendlela yokuzinzisa ulawulo lomngcipheko. Ilishini ezixeliweyo neziqhelekileyo zokwazisa ngomngcipheko nazo zaqhutywa ukuze kwabelwane ngeempawu zokulinganisa ukunceda ukuvuthwa kolawulo lomngcipheko. Imisebenzi echazwe kwisicwangciso somiliselo isoloko ibekwe esweni kwaye inikwa ingxelo ngamaxesho athile, ngendlela efanayo ukuba iAPP inikezela ngeliso elibukhali,

ukufumanisa ubungozi obunokubakho kunye nokunxaxha kwizalathisi kunye nokuphunyezwa kweziphumo nokungathotyelwa kwemithetho nemigaqonkqubo.

IKomiti yoPhicotho zincwadi yeQela leNtlalo ibonelele ngolongamelo oluzimeleyo lwenkqubo yolawulo lomngcipheko. IKomiti yoPhicotho zincwadi ibonelele ngeengxelo zekota zenkqubela zeERM kunye neerejista zomngcipheko ukuze yenze indima yayo yokongamela ezimeleyo.

Umngcipheko ophambili ovelayo kunyakamali olandelayo

IQumrhu lizazi kakuhle iimeko zoqoqosho kunye nokuncipha kwemvulophu yohlahlo lwabiwomali xa kuthelekiswa nezinto ezingxamisekileyo eluntwini. Le mingcipheko inokubakho ijongwa ngeliso lokhozi kwaye ijongwe, ixoxwe, ize ilawulwe.

Isiphelo

Kubekho inkqubela ebonakalayo kulawulo lweengozi kunyaka-mali ka-2021/22. Kulungile kwenziwe inkqubela-phambili ekuzinziseni ulawulo lomngcipheko kunye nokunyusa izinga lokukhula komngcipheko kwiQumrhu likaRhulumente elibe negalelo ekusebenzeni kakuhle kweQumrhu loLuntu. Uphuculo lunokubalelwa kumngcipheko iinkqubo zokwazisa kunye noqeqesho ezinikezelwe kumagosa kwiQumrhu loLuntu kusetyenziswa iqonga lesoftware ye-MS Teams medium/video conference ngexesha lobhubhani we-COVID-19. IQumrhu loLuntu likwazile ukugcina ukungaguquguquki ngokubhekiselele ekusebenziseni iinkqubo zolawulo lomngcipheko ngexesha le-COVID-19 ecela umngeni ixesha lobhubhane.

Ukukhula kokukhula komngcipheko kwiQumrhu loLuntu kukhokelele ekuphuculweni kwezicwangciso-qhinga zokusabela kumngcipheko ochongiweyo.

6. UPHICOTHO ZINCWADI LWANGAPHAKATHI NEEKOMITI ZALO

Uphicotho zincwadi lwaNgaphakathi lubonelela abaphathi ngengqinisekiso ezimeleyo, enenjongo kunye neenkonzo zothethwano eziyilelwe ukongeza ixabiso nokuphucula ngokuqhubekayo ukusebenza kweQumrhu. Kufuneka incedise iQumrhu ukuba liphumeze iinjongo zalo ngokuzisa indlela ecwangcisiweyo, eqeqeshokileyo yokuvavanya nokuphucula ukusebenza kakuhle koLawulo, uLawulo loMngcipheko kunye neenkqubo zoLawulo. Le misebenzi iphambili ilandelayo yenziwa ngokumalunga noku:

- Ukuvavanya kwaye wenze izindululo ezifanelekileyo zokuphucula iinkqubo zolawulo ekuphumezeni iinjongo zequmrhu;
- Ukuvavanya ukufaneleka kunye nokusebenza kunye negalelo ekuphuculeni inkqubo yokulawula umngcipheko;
- Ukuncedisa iGosa eliNika iNgxelo ekugcineni ulawulo olusebenzayo nolusebenzayo ngokuvavanya olo lawulo ukumisela impumelelo nocikizeko lwalo, nangokuphuhlisa izindululo zokuphucula okanye zokuphucula.

Umsebenzi woPhicotho zincwadi lwangaPhakathi ogqityiweyo kulo nyaka uphononongwayo weSebe kunye neQumrhu uquke uthethathethwano lwengqinisekiso kane, iindibano ezimbini zokubonisana kunye nophicotho zincwadi olulandelelweyo olune. Iinkcukacha zolu thethathethwano zibandakanyiwe kwingxelo yeKomiti yoPhicotho zincwadi.

IKomiti yoPhicotho zincwadi isekwe njengequmrhu lokongamela, ibonelela ngolongamelo oluzimeleyo kulawulo, ulawulo lomngcipheko kunye neenkqubo zolawulo kwiSebe nakwiQumrhu, ezibandakanya ukongamela nokuphononongwa koku kulandelayo:

- Umsebenzi woPhicotho zincwadi zangaPhakathi;
- Umsebenzi woPhicotho zincwadi lwaNgaphandle (uMphicothi-zincwadi Jikelele woMzantsi Afrika-AGSA);
- Ucwangciso mali lweZiko kunye nokunika ingxelo;
- Imigaqonkqubo yoCwangciso mali lweQumrhu;
- Uphononongo lwengxelo yolawulo lweAGSA;
- Uphononongo lwengxelo yoPhicotho zincwadi lweAGSA;

ICANDELO C: EZOLAWULO

- Uphononongo loBeko liso lweQumrhu Enyakeni;
- ULawulo loMngcipheko weQumrhu;
- ULawulo lwaNgaphakathi;
- Iinjongo ezimiselwe kwangaphabili;
- Ukuziphatha, uBuqhophololo noRhwaphilizo.

Itheyibhile engezantsi ibonakalisa iinkcukacha ezifanelekileyo kumalungu eKomiti yoPhicotho zincwadi:

Igama	Iziqinisekiso zemfundo	Lwangaphakathi okanye Lwangaphandle	Ukuba lolwanga-phakathi, isikhundla eSebeni	Umhla wokonyulwa	Umhla wokuRhoxa	Inani leentlanganiso ezizinyasiweyo
Mnu. Ameen Amod (uSihlalo)	MBA; CIA; CGAP; CRMA; BCom Accounting	Ngaphandle	Ayikho	Woku1 kweyo-Mqungu wama2019 (isiqingatha sonyaka soku1)	Isivumewano sapheliswa ngowama31 kweyo-Mnga wama2021	5
Mnu. Pieter Strauss (Usihlalo w.e.f. owoku1-kweyoMqungu wama2022)	BCom Accounting; BCompt Honours; CA (SA)	Ngaphandle	Ayikho	Woku1 kweyo-Mqungu wama2022 (isiqingatha sonyaka sesi2)	Ayikho	7
Mnu. Ebrahim Abraham	BCom Accounting Honours	Ngaphandle	Ayikho	Woku1 kweyo-Mqungu wama2022 (isiqingatha sonyaka sesi2)	Ayikho	6
Nksz. Annelise Cilliers	BCompt Honours; CA (SA)	Ngaphandle	Ayikho	Woku1 kweyo-Mqungu wama2022 (isiqingatha sonyaka sesi2)	Ayikho	7
Ms Fayruz Mohamed	BCompt Honours; CA (SA)	Ngaphandle	Ayikho	Woku1 kweyo-Mqungu wama2022 (isiqingatha sonyaka soku1)	Ayikho	2

7. URHWAPHILIZO NOBUQHOPHOLOLO

Ubuqhophololo norhwaphilizo lubonisa imingcipheko ebonakalayo kwizinto zeSebe kwaye lunokuba nefuthe elibi ekusebenzeni kakuhle konikezelo lweenkonzo kunye nesidima seSebe.

I-WCG yamkele isiCwangciso sokuLwa ubuQhophololo noRhwapilizo esingqina isimo sePhondo sokungabunyamezeli tu ubuqhophololo, ubusela norhwaphilizo. Ngokuhambelana nesi sicwangciso qhinga iSebe lizibophelele ekunganyamezelini urhwaphilizo, ubuqhophololo okanye naziphi na izenzo zolwaphulomthetho, nokuba zingaphakathi okanye zangaphandle, kwaye lizisukela ngamandla kwaye litshutshisa ngazo zonke iindlela zomthetho ezikhoyo, nawaphi na amaqela abandakanyekayo kwezo zenzo okanye iinzame zokwenza njalo.

ISebe linesiCwangciso esivunyiweyo sokuThintela uRhwapilizo kunye nesiCwangciso soPhumezo esisebenza ngaxeshanye esithi siphumeze isiCwangciso soThintelo.

Iindlela ezahlukeneyo zokuxela izityholo zobuqhophololo, ubusela norhwaphilizo zikhona kwaye ezi zichazwe ngokweenkcukacha kwisiCwangciso sePhondo sokuLwa ubuQhophololo noRhwapilizo, uMgaqonkqubo weWCG wokudiza amahlebo kunye nesiCwangciso seSebe sokuThintela uRhwapilizo. Isityholo ngasinye esifunyenwe yiYunithi yeeNkonzo zoPhando lwePhondo (iPFS) sirekhodwa kwiNkqubo yoLawulo lwaMatyala esetyenziswa njengesixhobo solawulo sokunika ingxelo ngenkqubela eyenziweyo ngamatyala anxulumene neSebe kunye nokuvelisa iinkcukachamanani zeWCG kunye neSebe.

Abaqeshwa nabasebenzi abadiza amahlebo ngezikrokro zobuqhophololo, urhwaphilizo nobusela bayakhuselwa ukuba ubhengezo olo lubhengezo lolukhuselweyo (okt kuyahlangabezana neemfuno ezisemthethweni zoMthetho wokuDiza amahlebo okuKhuselweyo, onguNombolo 26 wama2000 umz. UMgaqonkqubo weWCG wokuvuthela impempe ubonelela ngezikhokelo kubasebenzi nakubasebenzi ngendlela yokuvakalisa iinkxalabo kubaphathi abafanelekileyo, abantu abathile abachongiweyo kwiWCG okanye kumaziko angaphandle, apho banezizathu ezivakalayo zokukholelwa ukuba izenzo zolwaphulomthetho okanye izenzo ezingafanelekanga zenziwe okanye zenziwe. kwiWCG. Ithuba lokuhlala ungaziwa linikwa nawuphi na umntu ongathanda ukuchaza izenzo zobuqhophololo, ubusela norhwaphilizo kwaye, ukuba bakwenza oko ngokwabo, iinkcukacha zabo zigcinwa ziyimfihlo nguloo mntu baxela kuye.

Ukuba, emva kophando, ubuqhophololo, ubusela okanye urhwaphilizo buqinisekisiwe, umsebenzi othathe inxaxheba kwizenzo ezinjalo uya kuxoxwa kwiingxoxo zoluleko. Ummeli weWCG osungula iinkqubo zoluleko kufuneka acebise ukugxothwa komqeshwa lowo uchaphazelekayo. Apho kufunyaniswe ubungqina bokuqala bolwaphulomthetho, umba wolwaphulomthetho uxelwa kwiiNkonzo zamaPolisa aseMzantsi Afrika.

Kunyaka ophantsi kophononongo, iPFS ikhuphe isiQinisekiso sokuPhucula iTyala kwiSebe siqaphela oku kulandelayo:

Amatyala	Inombolo yetyala
Amatyala avuliweyo ngokowoku-1 kuTshazimpuzi wama2020	0
Amatyala amatsha (ngowama-2020/21)	0
Amatyala avaliweyo (ngowama2020/21)	0
Amatyala avuliweyo ngowama31 kweyoKwindla wama2021	0

8. INGXELO YEKOMITI YOPHICOTHO ZINCWADI

Sinovuyo kukuthi thaca ingxelo yethu yonyakamali opele ngowama31 kweyoKwindla wama2022.

Uxanduva lweKomiti yoPhicotho zincwadi

IKomiti yoPhicotho zincwadi inika ingxelo yokuba iluthobebe uxanduva lwayo oluvela kwiCandelo lama38 (1) (a) (ii) loMthetho woLawulo lweMali kaRhulumente kunye noMgaqo kaNondyebo 27.1. IKomiti yoPhicotho zincwadi ikwanika ingxelo yokuba yamkele imimiselo esesikweni efanelekileyo njengeTshatha yeKomiti yoPhicotho zincwadi, iyilawule imicimbi yayo ngokuhambelana nalo mqulu kwaye ilufezekisile lonke uxanduva lwayo njengoko luqulethwe 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 kwimigaqonkqubo, iinkqubo, izithethe, imigangatho kunye nezakhelo. Inqanaba lesithathu lokuqinisekisa ngababoneleli ngokuzimela abazimeleyo abakhokelwa yimigangatho yobungcali efuna amanqanaba aphezulu okuzimela.

IsiCwangciso sokuQinisekisa esiDityanisiweyo esisekwe kumngcipheko saphuhliswa kwiQumrhu, siququzelelwa luPhicotho zincwadi lwaNgaphakathi, olukwangumnikezeli wengqinisekiso ozimeleyo. Uphicotho zincwadi lwangaphakathi lubonelela iKomiti yoPhicotho zincwadi noLawulo ngesiqinisekiso esifanelekileyo sokuba ulawulo lwangaphakathi lwanele kwaye luyasebenza. Oku kuphunyezwa ngesicwangciso sophicotho zincwadi lwangaphakathi olusekelwe kumngcipheko, uPhicotho zincwadi lwaNgaphakathi oluvavanya ukufaneleka kolawulo oluthomalalisa imingcipheko kunye neKomiti yoPhicotho zincwadi ebeka iliso ekuphunyezweni kwamanyathelo olungiso.

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

- ULawulo lweZixhobo zeLifa leMveli
- liNkonzo zeMyuziyam
- ULawulo lokuQulathwe luShishino
- IziXhobo zeMidlalo
- UVavanyo olusiSiseko seSakhelo soLawulo lweNtsebenziswano yeWCG - uThethathethwano lokuBonisana (isiCwangciso seIA esiXananazileyo seWCG)
- ISigaba sesi2 seProjekthi yoKufezekisa iBroadband - uThethathethwano lokuBonisana (isiCwangciso seIA esiXananazileyo seWCG).

Iinkalo zophuculo, njengoko kuphawulwe luPhicotho zincwadi lwaNgaphakathi ngethuba lokwenziwa komsebenzi wabo, kwavunyelwana ngazo ngabaphathi. IKomiti yoPhicotho zincwadi ibeka esweni ukuphunyezwa kwamanyathelo ekuvunyelwene ngawo 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 eliPhendulayo leQumrhu ngokweMigaqo kaNondyebo noMthetho woLwahlulo lweNgeniso.

Uvavanyo lweeNgxelo zeMali

IKomiti yoPhicotho zincwadi i:

- Phonononge yaza yaxoxa ngeeNgxelo zeMali zoNyaka eziPhicothiweyo ukuba zibandakanywe kwiNgxelo yoNyaka;
- Phonononge iNgxelo yoLawulo lweAGSA neempendulo zoLawulo ngaphezu koko;
- Phonononge iinguqu kwimigaqonkqubo yocwangcisomali nezenzo njengoko ixeliwe kwiiNgxelo zeMali zoNyaka;
- Phonononge ulungelelwaniso lwezinto ezibangelwe luphicotho zincwadi zeQumrhu.

Uthotyelo

IKomiti yoPhicotho zincwadi iphonononge iinkqubo zeQumrhu zokuthobela imiqathango yezomthetho neyolawulo.

Ulwazi lokuSebenza

IKomiti yoPhicotho-zincwadi iye yaphonononga iinkcukacha kwiinjongo ezimiselwe kwangaphambili njengoko kuchaziwe kwiNgxelo yoNyaka.

INgxelo yoMphicothi zincwadi Jikelele woMzantsi Afrika

IKomiti yoPhicotho zincwadi iye, ngekota, iphonononge isicwangciso somilisele seQumrhu kwimiba yophicotho zincwadi ephakanyiswe kunyaka ongaphambili. IKomiti yoPhicotho zincwadi idibene neAGSA ukuqinisekisa ukuba akukho miba ingasonjululwanga evela kuphicotho zincwadi olulawulayo. Amanyathelo okulungisa oko kufunyenweyo kwiAGSA abekwe esweni yiKomiti yoPhicotho zincwadi qho ngekota.

IKomiti yoPhicotho zincwadi iyavumelana kwaye iyalwamkela uluvo lweAGSA malunga neeNkcazo zeMali zoNyaka kwaye iphakamisa ukuba ezi Nkcazo zeMali zoNyaka eziphicothiweyo zamkelwe kwaye zifundwe kunye nengxelo yazo.

Mr Pieter Strauss
Mnu Pieter Strauss
USihlalo weKomiti yoPhicotho zincwadi zeQela leNtlalo
ILifa leMveli leNtshona Kapa
Umhla: we19 kweyeThupha kowama2022

9. IINKCUKACHA ZOKUSEBENZA KOTHOTYELO LWEB-BBEE

Le theyibhile ilandelayo igqitywe ngokungqinelana nokuthobela iimfuno zeBBBEE zoMthetho weBBBEE wama2013 nanjengoko kumiselwe liSebe lezoRhwebo noShishino.

Ingaba iSebe / iQumrhu likaRhulumente lisebenze kuzo zonke iZenzo zeNdlela yokuziPhatha (isiQinisekiso seB-BBEE kwiNqanaba loku-1 ukuya kwelesi-8) malunga noku kulandelayo:		
Indlela yokwenza	Impendulo Ewe / Hayi	Ingxoxo <i>(kuquka ingxoxo kwimpendulo yakho neyalatha iindlela ezithathiweyo zokuthobela)</i>
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 umgaqonkqubo wokukhetha intengiselwano?	Ewe	Umgaqonkqubo weSCM 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 zotyalomali 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 yeDCAS.

2. IINKCUKACHAMANANI ZOLONGAMELO LWEZABASEBENZI

Zonke ezi nkcukachamanani zifakiwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

INgxelo yoMphicothi zincwadi Jikelele kwiPalamente yePhondo kwiLifa leMveli leNtshona Kapa

Ingxelo kuphicotho zincwadi lweengxelo zemali

Uluvo

1. Ndiziphicothile iincwadi zeengxelo zemali zeLifa leMveli leNtshona Kapa ezithiwe thaca kwiphepha lesi50 ukuya kwelama74, equka imeko yengxelo yezemali ngokomhla wama31 kweyoKwindla wama2022, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwiiasethi ezishiyekileyo, ingxelo yokuhanjiswa kwemali nengxelo yokuqathaniswa kohlalo lwabiwomali nesona sixamali sonyaka othe waphela, kwakunye namanqaku eengxelo zemali, kubandakanya isishwankathelo semigaqonkqubo ebalulekileyo yocwangcisolali.
2. Ngokuluvu lwam, iinkcazo zemali zibonakalisa ngobulungisa, kuzo zonke iinkalo zobuntu, imeko yemali yeLifa leMveli leNtshona Koloni ukususela ngowama31 kweyoKwindla wama2022, kunye nokusebenza kwayo kwezemali nokuhamba nokuphuma kwemali kulo nyaka ophela ngokweMigangatho eVunyiweyo Jikelele. Inkqubo yoCwangcisolali (iGRAP) kunye neemfuno zoMthetho woLawulo lweMali kaRhulumente woku1 we1999 (iPFMA).

Isiseko soluvo

3. Ndiluhube uphicotho lwam ngokuhambelana neMigangatho yeHlabathi kuPhicotho zincwadi (iISA). 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 yokuZiphatha yeHlabathi leeNgcali zeKhowudi yabaphathi bamazwe (kubandakanywa iMigangatho yokuZimela yaMazwe ngaMazwe) (ikhowudi yeIESBA) kunye nezinye iimfuno zokuziphatha ezichaphazelekayo kuphicotho lwam eMzantsi Afrika. Ndizalisekile olunye uxanduva lwam lokuziphatha ngokwezi mfuno kunye neKhowudi yeIESBA.
5. Ndikholelwa ekubeni ubungqina bophicotho zincwadi endibufumeneyo banele kwaye bukulungele ukubonelela isiseko soluvo lwam.

Ugxininiso lombha

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

Ukungaqiniseki okunxulumene nesiphumo sexesha elizayo lesimangalo esikhethekileyo okanye isenzo somthetho

7. Ngokubhekiselele kwinqaku lama20 kwiingxelo zemali, iqumrhu loluntu lingummangalelwa kwisimangalo apho ummangali ubanga iindleko zembuyekazo yeendleko ezifunyenwe ngokumalunga nokuqalwa kwendawo yophuhliso engumhlaba oye wahlulwa njengendawo yelifa. Iziko loluntu liyalichasa ibango. Isiphumo sokugqibela salo mba asikwazanga kuqinisekiswa kwaye akukho sibonelelo salo naluphi na uxanduva olunokuthi lube nesiphumo esenziwe kwiingxelo zemali.

Uxanduva lwegunya elinika ingxelo kwiingxelo zemali

8. Igunya eliphendulayo linoxanduva lokulungiselela nokunikezela ngeengxelo zemali ngendlela eyiyo ngokungqinelana neMigangatho yeGRAP kunye neemfuno zePFMA, kwaye ulawulo lwangaphakathi njengoko ugunyaziwe ophetheyo egqiba ukuba kufuneka kwenziwe amalungiselelo eengxelo zemali ezingenaziphene, nokuba kungenxa yobuqhophololo okanye impazamo.
9. Ekulungiseleleni iingxelo zezimali, igunya eliphendulayo linoxanduva lokuhlola ukubanakho kwequmrhu loluntu ukuqhubeka njengenxalabo ekhoyo, echaza, njengoko kufanelekile, imicimbi enxulumene nenxalabo eqhubekayo kunye nokusebenzisa isiseko senxalabo 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

- linjongo zam kukufumana isiqinisekiso esifanelekileyo malunga nokuba ingaba iingxelo zemali zizonke azinaziphene, nokuba kungenxa yobuqhetseba okanye impazamo, nokukhupha ingxelo yomphicothi zincwadi ebandakanya uluvo lwam. Ingcinisekiso engephi linqanaba eliphezulu lokuqinisekisa kodwa ayisosiqinisekiso sokuba uphicotho zincwadi olwenziwe ngokungqinelana neISA 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.
- Ingcaciso eyongezelekileyo yoxanduva lwam loMphicotho lweengxelo zemali ibandakanyiwe kwisihlomelo sale ngxelo yomphicothi-zincwadi.

Ingxelo kuphicotho zincwadi lweengxelo yomsebenzi wonyaka

Intshayelelo nobubanzi

- Ngokuhambelana noMthetho woPhicotho zincwadi Jikelele wama25 wama2004 (iPAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemigaqo yoko, ndinoxanduva lokunika ingxelo malunga nokuba luncedo kunye nokuthembeka kweenkcukacha zokwenziwa komsebenzi ezixeliweyo xa zithelekiswa neenjongo ezimiswe kwangaphambili zenkqubo ekhethiweyo ethiwe thaca kumsebenzi wonyaka. ingxelo. Ndenze iinkqubo zokuchonga izinto ezifunyenweyo kodwa ndingaqokeleli ubungqina bokuvakalisa isiqinisekiso.
- Iinkqubo zam zijongana nokusebenza kunye nokuthembeka kweenkcukacha zokusebenza ezichaziweyo, ekufuneka zisekwe kumaxwebhu ochwangciso lokusebenza olwamkelweyo liqumrhu loluntu. Khange ndivavanye ukugqibelela kunye nokulunga kwezalathisi zokusebenza ezifakwe kumaxwebhu ochwangciso. 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 njengexalenye yolwazi lokusebenza oluchaziweyo. Ngokuhambelana, iziphumo zam azidlulisi kule micimbi.
- Ndikuvavanyile ukusebenza nokuthembeka kweenkcukacha zokusebenza ezichaziweyo ngokungqinelana neendlela zokugweba eziphuhlise kulawulo lokusebenza kunye nesakhelo sokunika ingxelo, njengoko kuchaziwe kwisaziso ngokubanzi, kule nkqubo ilandelayo ikhethiweyo ethiwe thaca kwingxelo yokusebenza konyaka yequmrhu likarhulumente kunyaka ophela ngowama31 kweyoKwindla wama2022:

Inkqubo	Amaphepha kwingxelo yokusebenza yonyaka
ILifa leMveli leNtshona Koloni	24-25

- Ndenze iinkqubo zokumisela ukuba ingaba iinkcukacha ezixeliweyo zokusebenza zaziswa ngokufanelekileyo na nokuba ukusebenza kuyahambelana na namaxwebhu ochwangciso 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.
- Andichonganga naziphi na izinto ezifunyanisiweyo ngokubaluleka nasekuthembekeni kwiinkcukacha zokusebenza ezixeliweyo zale nkqubo:
 - ILifa leMveli leNtshona Koloni

Eminye imiba

- Nditsalela ingqalelo kulo mba ungezantsi.

Ukufezekiswa kokujoliswe kuko okucwangcisiweyo

- Jonga kwingxelo yomsebenzi wonyaka kwiphepha lama41 ukuya kwelama42 ukuze ufumane ulwazi ngokufezekiswa kosukelo olucwangcisiweyo lonyaka kunye neengcaciso zolawulo ezibonelelweyo ukuze kuphunyezwe oko bekujoliswe kuko.

ICANDELO E: IINKCUKACHA ZEMALI

X

Ingxelo ngophicotho zenwadi lokuthotyelwa kwemithetho

Intshayelelo nobubanzi

19. Ngokuhambelana nePAA kunye nesaziso ngokubanzi esikhutshwe ngokwemigaqo yoko, ndinoxanduva lokunika ingxelo ngezinto eziphathekayo ezifunyenweyo malunga nokuthotyelwa kwequmrhu loluntu kwimiba ethile kwemithetho engundoqo. Ndenze iinkqubo zokuchonga iziphumo kodwa ndingaqokeleli ubungqina bokuvakalisa isiqinisekiso.
20. Khange ndiphakamise naziphi na izinto ezifunyenweyo malunga nokuthotyelwa kwemibandela ethile kumthetho ongundoqo ochazwe kwisaziso jikelele esikhutshwe ngokwePAA

Ezinye iinkcukacha

21. Igunya eliphendulayo linoxanduva lolunye ulwazi. Olunye ulwazi luquka iinkcukacha ezibandakanyiweyo kwingxelo yonyaka. Olunye ulwazi alubandakanyi iingxelo zemali, ingxelo yomphicothi zincwadi kunye nenkqubo ekhethiweyo ethiwe thaca kwingxelo yomsebenzi wonyaka echazwe ngokukodwa kule ngxelo yomphicothi zincwadi.
22. Uluvo lwam kwiingxelo zemali kunye neziphumo zolwazi oluxeliweyo lwentsebenzo kunye nokuthotyelwa komthetho aluquki ezinye iinkcukacha kwaye andiluvezi uluvo lophicotho zincwadi okanye naluphi na uhlobo lwesigqibo sokuqinisekisa ngalo.
23. Ngokunxulumene nophicotho zincwadi lwam, uxanduva lwam kukufunda olunye ulwazi kwaye, ngokwenza njalo, ndicinge ukuba ngaba olunye ulwazi luyakhabaza ngokweengxelo zemali kunye nenkqubo ekhethiweyo ethiwe thaca kwingxelo yomsebenzi wonyaka, okanye ulwazi lwam endilufumene kwingxelo yemali. Uphicotho zincwadi, okanye ngenye indlela kubonakala ngathi kukho izinto ezingachanekanga.
24. Andizange ndilufumane olunye ulwazi ngaphambi komhla wale ngxelo yomphicothi zincwadi. Xa ndilufumana ndaza ndalufunda olu lwazi kwaye ukuba ndigqiba kwelokuba kukho impazamo ebonakalayo kuyo, kufuneka ndinxibelelane ngalo mbandela kwabo banikwe igunya lolawulo ndize ndicele ukuba olunye ulwazi lulungiswe. Ukuba olunye ulwazi alulungiswanga, kungafuneka ndiyirhoxise le ngxelo yomphicothi zincwadi ndize ndiphinde ndikhuphe ingxelo elungisiweyo njengoko kufanelekile. Nangona kunjalo, ukuba iyalungiswa oku akuyi kuba yimfuneko.

Ukusilela kolawulo lwangaphakathi

25. Ndilubone ulawulo lwangaphakathi lufanelekile kuphicotho zincwadi lwam lweenkcazo zemali, iinkcukacha zokusebenza ezixeliweyo kunye nokuthotyelwa kwemithetho esebenzayo; nangona kunjalo, injongo yam yayingekokuvakalisa naluphi na uhlobo lwesiqinisekiso ngayo. Khange ndibone naziphi na iintsilelo ezibalulekileyo kulawulo lwangaphakathi.

EKapa

Kowama31 kweyeKhala wama 2022



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

IsiHlomelo – Uxanduva lomphicothi zincwadi lokuphicotha

1. Njengexalenye yophicotho zincwadi ngokweelISA, ndisebenzisa ugwebo lobungcali kwaye ndigcina amathandabuzo kubuchwephesha kulo lonke uphicotho zincwadi lwam lweengxelo zemali kunye nemigaqo nkqubo eyenziweyo kwiinkcukacha zokusebenza ezixeliweyo zenkqubo ekhethiweyo kunye nokuthotyelwa kwequmrhu likarhulumente ngokuphathelele kwimiba ekhethiweyo.

Iingxelo zemali

2. Ukongeza kuxanduva lwam lomphicotho zincwadi lweengxelo zemali njengoko kuchaziwe kule ngxelo yomphicothi zincwadi, ndikwalandelayo:
 - chonga kwaye uvavanye umngcipheko weengxelo ezigwenxa kwiinkcazo zemali, nokuba kungenxa yobuqhophololo okanye impazamo; uyila kwaye wenze iinkqubo zophicotho zincwadi ezisabelayo kwezo ngozi; kwaye ndifumane ubungqina bophicotho zincwadi olwaneleyo nobufanelekileyo ukunika isiseko soluvo lwam. Umngcipheko wokungabhaqwa kwengxelo eyimposiso ngenxa yobuqhophololo uphezulu kunenye ebangelwe yimpazamo, njengoko ubuqhophololo bunokubandakanya iqhinga, ubuqhophololo, ukushiya ngabom, ukumelwa kakubi okanye ukugqwethwa kolawulo lwangaphakathi.
 - ukufumana ingqiqo yolawulo lwangaphakathi olufanelekileyo kuphicotho zincwadi ukuze kuyilwe iinkqubo zophicotho zincwadi ezifanelekileyo kwiimeko, kodwa kungekhona ngenjongo yokuvakalisa uluvo ngokunempumelelo kolawulo lwangaphakathi lweziko likarhulumente.
 - kuvavanya ukufaneleka kwemigaqonkqubo yocwangciso mali esetyenziswayo kunye nokuba nengqiqo koqikelelo lobalomali kunye nokudiza okunxulumene noko okwenziwa ligunyabantu elinika ingxelo.
 - sigqibe ngokufaneleka kokusetyenziswa kwegunya elinika ingxelo kwisiseko senkxalabo ehambayo kucwangciso lweengxelo zemali. Ndikwaqumbela, ngokusekelwe kubungqina bophicotho-zincwadi olufunyenweyo, ukuba ngaba kukho ukungaqiniseki okuphathekayo okunxulumene neziganeko okanye iimeko ezinokuthi zenze intandabuzo enkulu ekukwazini kweLifa leMveli leNtshona Koloni ukuqhubeka njengenkxalabo eqhubekayo. Ukuba ndigqiba kwelokuba kukho ukungaqiniseki okubonakalayo, kufuneka nditsale ingqalelo kwingxelo yophicotho zincwadi malunga nokudizwa okunxulumeneyo kwiingxelo zemali malunga nokungaqiniseki kwezinto okanye, ukuba oko kuxelwa akwanelanga, ndilungise uluvo lwam kwiingxelo zemali. Izigqibo zam zisekelwe kulwazi olufumanekayo kum ngomhla wale ngxelo yomphicothi zincwadi. Nangona kunjalo, iziganeko zexesha elizayo okanye iimeko zinokubangela ukuba iziko loluntu liyeke ukusebenza njengenkxalabo eqhubekayo.

ivavanye inkcazontetho iyonke, ulwakhiwo nesiqulatho seengxelo zemali, kubandakanywa iinkcazo, nokugqiba ukuba ingaba iingxelo zemali zimele iitransekshini neziganeko ezisisiseko ngendlela ephumeza unikezelo olufanelekileyo.

Unxibelelwano nabo babekwa uxanduva lolawulo

3. Ndinxibelelana negunya eliphendulayo malunga, phakathi kweminye imiba, imida ecetywayo kunye nexesha lomphicotho zincwadi kunye neziphumo zophicotho zincwadi ezibalulekileyo, kubandakanywa naziphi na iintsilelo ezibalulekileyo kulawulo lwangaphakathi endiziqaphelayo ngexesha lomphicotho zincwadi lwam.
4. Ndikwanika ugonyaziwe onika ingxelo ngengxelo yokuba ndiye ndathobela iimfuno zokuziphatha ezifanelekileyo malunga nokuzimela, kwaye ndinxibelelana nabo bonke ubudlelwane neminye imiba enokuthi ngokufanelekileyo kucingelwe ukuba inento yokwenza nokuzimela kwam, kwaye, apho kufanelekileyo, amanyathelo athatyathiweyo okuphelisa. izisongelo okanye izikhuselo ezisetyenziswayo.

IiNkcukacha ngokuBanzi

Iilizwe lokubandakanywa kunye nendawo yokuhlala	Mzantsi Afrika
Uhlobo loshishino nemisebenzi engundoqo	ILifa leMveli leNtshona Koloni liZiko loLuntu leShedyuli 3C, elinika ingxelo kwiiSebe leMicimbi yeNkcubeko neMidlalo. ILifa leMveli leNtshona Koloni lilawula kwaye libeke esweni ukukhuthazwa nokulondolozwa kwendalo yelifa lemveli eNtshona Koloni.
Iofisi ebhalisiweyo	ISakhiwo iProtea Assurance Greenmarket Square EKapa 8000
Idilesi yeshishini	ISakhiwo iProtea Assurance Greenmarket Square EKapa 8000
Idilesi yeposi	Private Bag X9067 EKapa 8000
Iibhanki	Nedbank ABSA Bank
Abaphicothi zincwadi	UMphicothi zincwadi Jikelele woMzantsi Afrika

Isalathiso

Ezi ngxelo kunye neenkcazo ezichazwe ngezantsi ziquka iinkcazo zemali zonyaka ezithiwe thaca kwindlu yowisomthetho yephondo:

INgxelo yeMeko yezeMali	50
INgxelo yokuSebenza kweMali	51
INgxelo yeeNguqu kwiiAsethi eziSeleyo	52
INgxelo yoHanjiso lweMali	53
INgxelo yoThelekiso loHlahlo lwabiwo Mali neZixa mali eZizizo	54
IMigaqonkqubo yoCwangciso mali	55
Amanqaku kwiiNgxelo Mali zoNyaka	66

INgxelo yeMeko yezeMali ngo- kowama31 kweyoKwindla, wama2022

ILIFA LEMVELI LENTSHONA KOLONI
liNgxelo zeMali zoNyaka zonyaka ophele
ngowama31 kweyoKwindla, wama2022

Amanani kwiRandi yewaka	I(Ama)- nqaku	2022	2021
IiAsethi			
IiAsethi eziKhoyo			
Imali ezinkozo nokulinganiswa nayo	3	6 651	6 610
Uluhlu lweempahla	4	121	121
Okufunyenwe kwintengiselwano yotshintshelwano	5	39	6
Okufunyenwe kwintengiselwano engeyeyotshintsiselwano	6	1 000	-
		7 811	6 737
IiAsethi zizonke		7 811	6 737
Amatyala			
Amatyala aKhoyo			
IiNtlawulo zentengiselwano yotshintshiselwano	7	2	-
Izibonelelo zoxhomekeko ezingasetyenziswanga neerisithi	8	406	406
		408	406
Amatyala ewonke		408	406
IiAsethi eziKhoyo		7 403	6 331
Iintsalela efunyenweyo		7 403	6 331
Zizonke IiAsethi eziSeleyo		7 403	6 331

X

INgxelo yokuSebenza kweMali

Amanani kwiRandi yewaka	I(Ama)- nqaku	2022	2021
INgeniso			
INgeniso kwiintengiselwano zotshintshiselwano			
Imirhumo yesicelo selifa lemveli	9	887	721
Ingeniso yenzala	10	234	220
Iyonke ingeniso yeentengiselwano zotshintshiselwano		1 121	941
Ingeniso evela kwiintengiselwano ezingezozatshintshiselwano			
Udluliso lwengeniso			
Enye ingeniso evela kwiintengiselwano ezingezozatshintshiselwano	11	618	485
Udluliselo nezibonelelo ezifunyenweyo	12	1 898	550
Iyonke ingeniso evela kwiintengiselwano ezingezozatshintshiselwano		2 516	1 035
Iyonke ingeniso		3 637	1 976
INkcitho			
Imirhumo yophicotho zincwadi	14	(76)	(94)
Iinkonzo zokubonisana nezangaphandle	15	(430)	(497)
Inkcitho ngokubanzi	16	(923)	(682)
Imirhumo yamalungu	17	(1 136)	(1 107)
Iyonke inkcitho		(2 565)	(2 380)
Intsalela yonyaka		1,072	(404)



Amanani kwiRandi yewaka	Intsalela efunyenweyo/ intsilelo	Zizonke iiasethi eziseleyo
Ibhalansi ngowoku1 kuTshazimpuzi, wama2020	6 735	6 735
linguqu kwiiasethi eziseleyo		
Intsalela yonyaka	(404)	(404)
Zizonke iinguqu	(404)	(404)
Ibhalansi ngowoku1 kuTshazimpuzi, wama2021	6 331	6 331
linguqu kwiiasethi eziseleyo		
Intsalela yonyaka	1 072	1 072
Zizonke iinguqu	1 072	1 072
Ibhalansi ngowama31 kweyoKwindla, wama2022	7 403	7 403

I'Ngxelo yoHanjiso lweMali

Amanani kwiRandi yewaka	I(Ama)- nqaku	2022	2021
Uhanjiso lwemali evela kwimisebenzi eyenziwayo			
Iirisithi			
Imalii ezinkozo efunyenweyo		1 785	1 271
Ingeniso yenzala		201	233
		<u>1 986</u>	<u>1 504</u>
Iintlawulo			
Imali ezinkozo ehlawulwe kubaboneleli beenkonzo nakubasebenzi		(1 945)	(1 900)
Uhanjiso lwemali ezinkozo eshiyeke kwimisebenzi eyenziwayo	18	<u>41</u>	<u>(396)</u>
Ukunyuka kwesambuku / (ukwehla) kwimali eziinkozo kunye nezinto ezilingana nemali			
Imali ezinkozo nokulinganiswa nayo ekuqaleni konyaka		6 610	7 006
Imali ezinkozo nokulinganiswa nayo ekuqaleni konyaka	3	<u>6 651</u>	<u>6 610</u>

INgxelo yoThelekiso loHlahlo Lwabiwo mali neZixa mali eZizizo

ILIFA LEMVELI LENTSHONA KOLONI
liNgxelo zeMali zoNyaka zonyaka ophele
ngowama31 kweyoKwindla, wama2022

UHlahlo lwabiwo mali kwiSiseko seMali ezinkozo

	Uhlahlo lwabiwo mali olu- Phunyezi- weyo	Ulungelwa- niso	Uhlahlo lwabiwo mali loku- Gqibela	Ezona zixa mali kuthelekiso olusisiseko	Umahluko phakathi kohlalo lwabiwo mali lokugqibela nolwange- nanyani	Isala- thiso
Amanani kwiRandi yewaka						

INgxelo yokusebenza kweMali

INgeniso

INgeniso evela kwiintengiselwano zotshintshelwano

Imirhumo yesicelo selifa lemveli	690	-	690	887	197	23.1
Ingeniso yenzala	200	-	200	201	1	
Iyonke ingeniso evela kwiintengiselwano zotshintshelwano	890	-	890	1 088	198	

Ingeniso evela kwiintengiselwano ezingezozantengiselwano yotshintshelwano

Ingeniso yodluliselo

Enye ingeniso evela kwiintengiselwano zotshintshiselwano	333	-	333	-	(333)	23.2
Udluliselo nezibonelelo ezifunyenweyo	898	-	898	898	-	
Iyonke ingeniso evela kwiintengiselwano ezingezozatshintshiselwano	1 231	-	1 231	898	(333)	
Ingeniso iyonke	2 121	-	2 121	1 986	(135)	

Inkcitho

Imirhumo yamalungu	(760)	-	(760)	(1 136)	(376)	23.3
Imirhumo yophicotho zincwadi	(100)	-	(100)	(74)	26	23.4
INkcitho ngokuBanzi	(1 261)	-	(1 261)	(735)	526	23.5
Inkcitho iyonke	(2 121)	-	(2 121)	(1 945)	176	

Intsalela	-	-	-	41	41	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	41	41	

Vumelelanisa

Umahluko osiSiseko

Inzala efunyenweyo				33		
Enye ingeniso engaveli kwiintengiselwano ezingezozatshintshiselwano				618		
Udluliselo nezibonelelo ezifunyenweyo				1 000		
Urhwebelwano nezinye iintlawulo				(2)		
Inkcitho ngokubanzi				(618)		
Esona sixamali kwiNgxelo yokusebenza kweMali				1 072		

Imigaqo yoCwangciso mali

Amanani kwiRandi yewaka (Ama)nqaku 2022 2021

1. Ukunikezelwa kweeNgxelo zeMali zoNyaka

lingxelo zemali zonyaka zilungiswe ngokungqinelana neMigangatho yeNdlala eQondwayo yoCwangcisolimali Jikelele (iGRAP), ekhutshwe yiBhodi yeMigangatho yoCwangcisolimali ngokungqinelana neCandelo lama91(1) loMthetho woLawulo lweMali kaRhulumente (uMthetho woku1 we1999).

Ezi nkcazo zemali zonyaka zilungiswe ngesiseko socwangciso olongezelelweyo kwaye zihambelana neendleko zembali njengesiseko somlinganiselo, ngaphandle kokuba kuchazwe ngenye indlela. Zibonakaliswa ngeRandi yaseMzantsi Afrika.

Onke amanani asondezwe kwiwaka elikufutshane.

Isishwankathelo semigaqonkqubo ebalulekileyo yocwangcisolimali, ethe yasetyenziswa rhoqo kulungiselelo lwezi ngxelomali zonyaka, ichazwe apha ngezantsi.

Le migaqonkqubo yocwangciso mali iyahambelana nexesha langaphambili.

1.1 Inkxalabo eqhubekayo

Ezi ngxelomali zonyaka zilungiselelwe ngokusekelwe kulindelo lokuba iqumrhu liza kuqhubeka lisebenza njengenkxalabo eqhubekayo ubuncinane kwiinyanga ezili12 ezizayo.

1.2 Izigwebo ezibalulekileyo kunye nemithombo yoqikelelo lokungaqiniseki

Iziko lenza uqikelelo kunye nentelekelelo malunga nekamva. Uqikelelo lobalomali oluneziphuma luya kuthi ngokwenkcazo lufane lulingane nezona ziphuma ezinxulumeneyo. Uqikelelo kunye nezigqibo zivandlakanywa rhoqo kwaye zisekelwe kumava embali kunye nezinye izinto, kubandakanywa ulindelo lweziganeko zexesha elizayo ekukholelwa ukuba zifanelekile phantsi kweemeko. Uqikelelo kunye neengcamango ezinomngcipheko omkhulu wokudala uhlehlengiso lwezinto eziphathekayo kwizixa-mali ezifunyenweyo ze-asethi. kunye namatyala kunyakamali olandelayo kuxoxwe ngawo ngezantsi.

Okufunyenweyo

Iqumrhu livavanya imali efunyenweyo yomonakalo ekupheleni kwethuba ngalinye lokunika ingxelo. Ekumiseleni ukuba ilahleko yokonakaliswa kufuneka ibhalwe kwintshiyekela okanye kwintsilelo, iqumrhu lenza izigwebo malunga nokuba kukho idatha enokubonwa ebonisa ukuhla okulinganisekayo kuqikelelo lokuqukuqela kwemali kwixa elizayo kwiasethi eyimali.

Uthomalaliso kwizinto ezifunyenweyo lubalwa ngokwepotfoliyo, ngokusekwe kumlinganiselo welahleko yamandulo, elungelelaniselwe iimeko zoqoqosho lwesizwe kunye neshishini elithe ngqo kunye nezinye izikhombisi ezikhoyo ngomhla wokunika ingxelo ezihambelana nokungagqibekanga kwipotfoliyo. Le milinganiselo yelahleko yonyaka isetyenziswa kwimali mboleko kwipotfoliyo ize ilinganiswe kwixesha eliqikelelwayo lokuvela kwelahleko.

Isibonelelo somonakalo

Uqikelelo lokonakaliswa kwezinto ezifunyenweyo lwenziwa xa ukuqokelelwa kwesixa esipheleleyo kungasalindeleka. Ulungiselelo lwetyala lokuthomalalisa liya kubalwa kwiimali ezifunyenweyo zorhwebo kuphela. Lilonke ilungiselelo lomonakalo wequmrhu liya kubalwa mhlawumbi ngumntu onetyala okanye ubuncinane ngokodidi ngalunye lomngcipheko.

1.3 Ipropati, oomatshini nezixhobo

Ipropati, oomatshini kunye nezixhobo zizinto eziphathekayo ezingezizo ezangoku (kuquka iziseko zophuhliso) ezigcinelwe ukusetyenziswa kwimveliso okanye unikezelo lweempahla okanye iinkonzo, irenti kwabanye, okanye ngeenjongo zolawulo, kwaye kulindeleke ukuba zisetyenziswe ngexesha elingaphezulu kwesinye. ixesha lokunika ingxelo.

Ixabiso lento yepropati, yoomatshini nezixhobo ibonwa njengeasethi xa:

- kusenokwenzeka ukuba iinzuzo zoqoqosho kwixesha elizayo okanye inkonzo enokubakho enxulunyaniswa nenqaku iya kuqukunjelwa kwiziko; kwaye
- indleko okanye ixabiso elifanelekileyo lento linokulinganiswa ngokuthembekileyo

Imigaqo yoCwangciso mali

Ipropati, oomatshini nezixhobo ziqatshelwe ngendleko.

Iindleko zempahla yepropati, oomatshini nezixhobo lixabiso lokuthenga kunye nezinye iindleko ezibangelwa ukuzisa iasethi kwindawo kunye nemeko efunekayo ukuze ikwazi ukusebenza ngendlela ecetywa ngabaphathi. Izaphulelo zorhwebo kunye nezaphulelo zitsalwa ekufikeni kwiindleko.

Apho iasethi ifunyenwe ngaphandle kweendleko, okanye ngeendleko eziqhelekileyo, iindleko zayo lixabiso layo elifanelekileyo ngokomhla wokufunyanwa kwayo.

Apho ipropati, oomatshini nezixhobo zifunyanwa ngokutshintshiselana ngeasethi engeyiyo eyemali okanye iiasethi eziyimali, okanye indibaniselwano yeeasethi eziyimali nezingezizo ezemali, iasethi efunyenweyo ilinganiswa ngexabiso elifanelekileyo (ixabiso), ngaphandle kokuba ixabiso elifanelekileyo leasethi efunyenweyo okanye iasethi enikezelweyo ayinakulinganiswa ngokuthembekileyo. Ukuba into efunyenweyo ayilinganiswa ngexabiso elifanelekileyo, ixabiso layo lilinganiswa ngexabiso lempahla yexabiso elithengisiweyo.

Xa iinxalenye ezibalulekileyo zepropati, oomatshini nezixhobo zinobomi obuluncedo obahlukeneyo, zibalwa njengezinto ezahlukileyo (amacandelo amakhulu) epropati, oomatshini nezixhobo.

Iindleko zibandakanya iindleko ekungenwe kuzo ekuqaleni ukufumana okanye ukwakha into ethile yepropati, oomatshini nezixhobo kunye neendleko ekungenwe kuzo emva koko, ukubuyisela inxalenye yayo, okanye ukuyinikezela. Ukuba ixabiso lokutshintsha livunyiwe kwisixamali esifunyenweyo sepropati, oomatshini nezixhobo, isixamali esifunyenweyo senxalenye etshintshwayo asihoywa.

Iinxalenye ezinkulu ezisecaleni kunye nezixhobo ezilindeleke ukuba zisetyenziswe ngaphezu kwexesha elinye zibandakanyiwe kwipropati, koomatshini nakwizixhobo zokusebenza. Ukongeza, iindawo ezisecaleni kunye nezixhobo ezisetyenziswayo ezinokuthi zisetyenziswe kuphela ngokunxulumene nepropati, oomatshini nezixhobo zibalwa njengepropati, oomatshini nezixhobo.

Iinxalenye ezinkulu ezisecaleni kunye nezixhobo ezilindeleke ukuba zisetyenziswe ngaphezu kwexesha elinye zibandakanyiwe kwipropati, koomatshini nakwizixhobo zokusebenza. Ukongeza, iindawo ezisecaleni kunye nezixhobo ezisetyenziswayo ezinokuthi zisetyenziswe kuphela ngokunxulumene nepropati, oomatshini nezixhobo zibalwa njengepropati, oomatshini nezixhobo.

Uvandlakanyo lwenziwa rhoqo ngokwaneleyo ukuze isixamali singohlukanga koko kuya kumiselwa kusetyenziswa ixabiso elifanelekileyo ekupheleni kwexesha lokunika ingxelo.

Nakuphi na ukonyuka kwexabiso leasethi, ngenxa yoqingqomaxabiso, kufakwa ngokuthe ngqo kwintsalela yoqingqomaxabiso. Ukonyuka kubonakaliswa kwintshiyekela okanye kwintsilelo ukuya kuthi ga ekubuyiseni umva kohlaziyo lwexabiso leasethi enye ebivunywe ngaphambili kwintsalela okanye kwintsilelo.

Nakuphi na ukuhla kwexabiso leasethi, ngenxa yohlaziyo, kubonwa kwintsalela okanye kwintsilelo kwixesha langoku. Ukuhla kutsalwa ngokuthe ngqo kwintsalela yohlaziyo ukuya kumlinganiselo wayo nayiphi na ibhalansi yetyala ekhoyo kwintsalela yovandlakanyo lwaloo asethi.

Ukulandela ipropathi yomlinganiso wokuqala, oomatshini nezixhobo zithwalwa ngexabiso elincinci lokuhla kwexabiso kunye nayo nayiphi na ilahleko yokonakaliswa.

Ipropati, oomatshini nezixhobo zihla ixabiso ngendlela ethe tye kubomi bazo obulindelweyo obuluncedo kuqikelelo lwexabiso lazo lentsalela.

Ipropati, oomatshini nezixhobo zithwalwa ngokwexabiso elihlaziyiweyo, elixabiso elifanelekileyo ngomhla wokuhlaziywa kungaphantsi kwayo nayiphi na ilahleko yokonakaliswa eqokelelweyo kunye nelahleko yokonakaliswa eyalandelayo. Uvandlakanyo lwenziwa rhoqo ngokwaneleyo ukuze isixamali esithwalwayo singahlukanga koko kuya kumiselwa ngexabiso elifanelekileyo ekupheleni kwexesha lokunika ingxelo.

Nakuphi na ukonyuka kwexabiso leasethi, ngenxa yoqingqomaxabiso, kufakwa ngokuthe ngqo kwintsalela yoqingqomaxabiso. Ukonyuka kubonakaliswa kwintshiyekela okanye kwintsilelo ukuya kuthi ga ekubuyiseni umva kohlaziyo lwexabiso le-asethi enye ebivunywe ngaphambili kwintsalela okanye kwintsilelo.

Imigaqo yoCwangciso mali

Nakuphi na ukuhla kwexabiso leasethi, ngenxa yohlaziyo, kubonwa kwintsalela okanye kwintsilelo kwixesha langoku. Ukuhla kutsalwa kwintsalela yohlaziyo ukuya kumlinganiselo wayo nayiphi na ibhalansi yetyala ekhoyo kwintsalela yovandlakanyo lwaloo asethi.

Ubomi obuluncedo bezinto zepropathi, oomatshini kunye nezixhobo buvavanyiwe ngolu hlobo lulandelayo:

Uluhlu lwezinto	Umlinganiselo wobomi obuluncedo
Izixhobo	25%
Izithuthi	20%
Isoftware yeKhomputha	33.3%

Ixabiso elishiyekileyo, ubomi obuluncedo kunye nendlela yokuhla kwexabiso le-asethi nganye ijongwa kwakhona ekupheleni komhla wokunika ingxelo. Ukuba okulindelweyo kuyahluka kuqikelelo lwangaphambili, utshintsho lubalwa njengotshintsho kuqikelelo lobalo.

Ukuphonononga ubomi beasethi rhoqo ngonyaka akufuni ukuba iqumrhu lenze izilungiso kuqikelelo lwangaphambili; ngaphandle kokuba okulindelweyo kwahluka kuqikelelo lwangaphambili.

Inxalenye nganye yepropati, oomatshini nezixhobo ezinxabiso elibalulekileyo ngokunxulumene nexabiso lilonke laloo nto ithotywa ngokwahlukeneyo.

Intlawulo yokuhla kwexabiso kwixesha ngalinye ibonwa kwintsalela okanye kwintsilelo; ngaphandle kokuba ibandakanyiwe kwisixamali senye iasethi.

Izinto zepropati, zeplanti kunye nezixhobo zokusebenza azichazwa xa iasethi ilahliwe okanye xa kungekho nzuzo yezoqoqosho okanye inkonzo enokwenzeka elindelekileyo ekusetyenzisweni kweasethi.

Inzuzo okanye ilahleko evela ekungaqwalaselwaniyo kwento yepropati, yoomatshini nezixhobo imiselwa njengomahluko phakathi kwengeniso yentsalela yokulahlwa, ukuba ikho, kunye nesixamali esifunyenweyo saloo nto. Umahluko onjalo ubonwa kwintsalela okanye kwintsilelo xa into leyo ingachazwanga.

Imbuyekezo evela kumntu wesithathu ngepropati, oomatshini nezixhobo ezonakeleyo, ezilahlekileyo okanye eziyekiweyo ibonwa kwintsalela okanye kwintsilelo xa imbuyekezo ifumaneka.

1.4 Izixhobo zemali

Izixhobo zemali zequmrhu zihlelwa njengeeasethi zemali okanye amatyala.

Izixhobo sezemali yiyo nayiphi na ikhontrakthi evelisa iasethi eyimali yequmrhu elinye kunye netyala eliyimali okanye inzala eshiyekileyo yelinye iziko.

Iindleko ezihlawulelwayo zeeasethi zemali okanye ityala eliyimali sisixamali apho iasethi eyimali okanye ityala eliyimali lilinganiswa ngayo kwingqwalasela yokuqala kuthatyathwe iintlawulo ezingundoqo, kudityaniswe okanye kutsalwe intlawulo eyongezelekayo kusetyenziswa indlela yenzala esebenzayo yawo nawuphi na umahluko phakathi kweso sixamali sokuqala kunye nentlawulo, kwaye kutsalwe nakuphi na ukucuthwa (ngokuthe ngqo okanye ngokusetyenziswa kweakhawunti yesibonelelo) ngomonakalo okanye ukungaqokeleli.

Umngcipheko wenzala ngumngcipheko wokuba ixabiso elifanelekileyo okanye ukuhamba kwemali kwixesha elizayo kwesixhobo sezemali kuya kuhla kunyuka ngenxa yeenguqu kumazinga enzala yemarike.

Iimalimboleko ezihlawulwayo ngamatyala emali, ngaphandle kweentlawulo zexeshana elifutshane ngokwemigaqo yesiqhelo yetyala.

Ukuhlela

Iqumrhu linezi ntlobo zilandelayo zeeasethi zemali (iindidi nohlobo) njengoko zibonakalisiwe kwingxelo yobume bemali okanye kumanqaku alandelayo:

Imigaqo yoCwangciso mali

Udidi

Imali ezinkozo nokulinganiswa nayo
Okufunyenweyo kwiintengiselwano
zotshintshiselwano
Okufunyenweyo kwiintengiselwano
ezingezozatshintshiselwano

Uhlobo

Iiasethi zemali ezilinganiselwe kwiindleko zentlawulo
Iiasethi zemali ezilinganiselwe kwiindleko zentlawulo
Iiasethi zemali ezilinganiselwe kwiindleko zentlawulo

Iqumrhu linezi ndidi zilandelayo zamatyala emali (udidi nohlobo) njengoko zibonakalisiwe kwingxelo yobume bemali okanye kumanqaku alandelayo:

Udidi

Intlawulo kwiintengiselwano zotshintshiselwano

Uhlobo

Amatyala emali alinganiselwe kwiindleko zentlawulo

Umlinganiselo wokuqala weeasethi eziyimali kunye namatyala ayimali

Iqumrhu lilinganisa iasethi eyimali kunye netyala eliyimali ngokwexabiso layo elifanelekileyo kunye neendleko zentengiselwano eziya kufunyanwa ngokuthe ngqo ekufumaneni okanye ekukhutshweni kweeasethi eziyimali okanye kumatyala emali.

Iqumrhu lilinganisa iasethi eyimali kunye netyala eliyimali ngokwexabiso layo elifanelekileyo [ukuba emva koko lilinganiswa ngexabiso elifanelekileyo].

Iqumrhu liqala livavanye ukuba ingaba imali mboleko yimali mboleko ngokwenene na. Kuqatshelo lokuqala, iqumrhu lihlahlutywa imali mboleko yemvume kumacandelo alo kunye neekhawunti zecandelo ngalinye ngokwahlukeneyo. Iqumrhu liphendula loo nxalenye yemali mboleko yemvume ethi:

- isibonelelo sezintlalo ngokuhambelana neSakhelo sokuLungisa nokuNikezwa kweeNgxelo zeMali, apho ingumnikimali mboleko; okanye
- ingeniso engeyiyo eyolwananiso, ngokungqinelana noMgangatho weGRAP kwiNgeniso esuka kwiiNtengiselwano ezingezizo ezoRhwebo (liRhafu noDluliselo lwemali), apho ingumntu ofumana imali mboleko.

Umlinganiselo olandelayo weeasethi eziyimali kunye namatyala ayimali

Iqumrhu lilinganisa zonke iiasethi eziyimali kunye namatyala ayimali emva kokuvunywa okokuqala kusetyenziswa ezi ndidi zilandelayo:

- Izixhobo zemali ngexabiso elifanelekileyo.
- Izixhobo zemali ngeendleko ezihlawuliweyo.
- Izixhobo zemali ngeendleko.

Zonke iiasethi eziyimali ezilinganiselwe ngeendleko ezihlawuliweyo okanye iindleko ezixhomekeke kuphononongo lomonaakalo.

Iindleko ezihlawuliweyo zeasethi eyimali okanye ityala eliyimali sisixamali apho iasethi eyimali okanye ityala eliyimali lilinganiswa ngayo kwinqwalasela yokuqala kuthatyathwe iintlawulo ezingundoqo, kudityaniswa okanye kutsalwe intlawulo eyongezelekayo kusetyenziswa indlela yenzala esebenzayo yawo nawuphi na umahluko phakathi kweso sixamali sokuqala kunye neentlawulo zokukhula kwesixamali, kwaye kutsalwe nakuphi na ukucuthwa (ngokuthe ngqo okanye ngokusetyenziswa kweekhawunti yesibonelelo) ngomonakalo okanye ukungaqokeleleki kwimeko yeasethi eyimali.

Iinqwalaselo zomlinganiselo wexabiso elifanelekileyo

Obona bungqina bexabiso elifanelekileyo bucatshulwe ngamaxabiso kwimarike esebenzayo. Ukuba imakethi yesixhobo sezemali ayisebenzi, iqumrhu limisela ixabiso elifanelekileyo ngokusebenzisa indlela yokuxabisa. Injongo yokusebenzisa indlela yoqingqo maxabiso kukumisela ukuba ixabiso lentengiselwano beliya kuba yintoni ngomhla womlinganiselo kutshintshiselwano lobude bengalo obukhuthazwa luqwalaselo oluqhelekileyo lokusebenza. Ubuchule bokuxabisa buquka ukusebenzisa utshintshiselwano lwamva nje lwemalike yobude bengalo phakathi kolwazi, amaqela azimiseleyo, ukuba akhona, ireferensi yexabiso elifanelekileyo langoku lesinye isixhobo esifana kakhulu, uhlalutyoluhamba kwemali oluthotyweyo kunye nemizekelo yokukhetha amaxabiso. Ukuba kukho indlela yoqingqo maxabiso edla ngokusetyenziswa ngabathathi nxaxheba bemarike ukuxabisa isixhobo kwaye obo buchule bubonakalisiwe ukunika uqikelelo oluthembekileyo lwamaxabiso afunyenwe kwiitransekhshini zentengiso, iqumrhu lisebenzisa obo buchule. Indlela ekhethiweyo yoqingqo maxabiso yenza usebenziso olukhulu lwamagalelo emarike kwaye ixhomekeke kancinane kangangoko kwigalelo elithe ngqo kwiqumrhu. Ibandakanya yonke imiba enokuthi

Imigaqo yoCwangciso mali



iqwalaselwe ngabathathi nxaxheba bentengiso ekusekweni kwexabiso kwaye iyahambelana neendlela ezamkelekileyo zoqoqosho zokubeka amaxabiso izixhobo zemali. Ngamaxesha athile, iqumrhu lilinganisa ubuchule boqingqo-maxabiso kwaye livavanyela ukuba semthethweni kusetyenziswa amaxabiso asuka kulo naluphi na utshintshiselwano olubonakalayo lwanguku lwemalike kwisixhobo esifanayo (okt ngaphandle kohlengahlengiso okanye ukupakishwa kwakhona) okanye ngokusekelwe kuyo nayiphi na idatha ekhoyo ebonakalayo yemarike.

Izinto ezifunyenweyo zexesha elifutshane nezihlawulekayo azithotywa apho ixesha lokuqala letyala elinikiweyo okanye elifunyenweyo lingqinelana nemigaqo esetyenziswa kwicandelo likarhulumente, nokuba kungezenzo ezimiselweyo okanye umthetho.

Inzuzo nelahleko

Inzuzo okanye ilahleko evela kutshintsho lwexabiso elifanelekileyo leasethi eyimali okanye ityala eliyimali elilinganiswa ngexabiso elifanelekileyo libonakaliswa kwintsalela okanye kwintsilelo.

Kwiiasethi eziyimali namatyala ayimali alinganiswa neendleko ezihlawuliweyo okanye indleko, inzuzo okanye ilahleko ibonakaliswa kwintsalela okanye kwintsilelo xa iasethi eyimali okanye ityala eliyimali lingachazwa okanye lonakele, okanye ngenkqubo yokuhlawula amatyala.

Ukonakala kunye nokungaqokelelwa kweeasethi zemali

Iqumrhu lihlola ekupheleni kwethuba ngalinye lokunika ingxelo ukuba bukho nabuphi na ubungqina bokuba iasethi eyimali okanye uluhlu lweeasethi eziyimali zonakele.

Kwizixa mali ezimele iqumrhu, ubunzima bezemali obubalulekileyo kwizinto ezifunyenweyo, ukuba nokwenzeka kokuba okufunyenweyo kungene ekungangeni mali kwaye kungahlawulwanga zonke zizalathi ezithathelwa ingqalelo zomonakalo.

Iiasethi eziyimali zilinganiselwa kwiindleko ezihlawuliweyo:

Ukuba kukho ubungqina obucacileyo bokuba ilahleko yokonakaliswa kwiiasethi eziyimali ezilinganiswe neendleko ezihlawulelweyo ifunyenwe, isixamali selahleko silinganiswa njengomahluko phakathi kwexabiso lempahla yexabiso kunye nexabiso langoku lohanjiso lwemali eqikelelwayo kwixa elizayo (kungabandakanywanga ilahleko yetyala yexesha elizayo ethe ayafunyanwa) isaphulelo ngokwexabiso lenzala esebenzayo kwiiasethi zemali. Isixamali esifunyenweyo seasethi siyancitshiswa ngokusetyenziswa kweakhawunti yesibonelelo. Isixamali selahleko sibonwa kwintsalela okanye kwintsilelo

Ukuba, kwixesha elilandelayo, isixamali selahleko yokonakaliswa siyehla kwaye ukuhla kunokunxulunyaniswa ngokungathathi cala nesiganeko esenzeka emva kokuba umonakalo uqatshelwe, ilahleko yokonakaliswa ebiphawulwe ngaphambili iyarhoxiswa ngokulungelelanisa iakhawunti yesibonelelo. Ukubuyiselwa umva akubangeli isixamali seasethi eyimali esingaphezulu kweendleko ezihlawuliweyo ebeziza kuba lilo ukuba uthomalaliso belungaqatshelwanga ngomhla wokubuyiselwa umva komonakalo. Isixa sobuyiselo sibonwa kwintsalela okanye kwintsilelo.

Apho iiasethi eziyimali zonakaliswa ngokusetyenziswa kweakhawunti yesibonelelo, isixamali selahleko sichazwa kwintsalela okanye kwintsilelo kwiindleko zokusebenza. Xa ezo asethi eziyimali zicinyiwe, icinyiwe iakhawunti yesibonelelo echaphazelekayo. Ukubuyiswa kweemali ezicinyiweyo ngaphambili zifakwa kwiindleko zokusebenza.

Iiasethi eziyimali zilinganiselwa kwiindleko:

Ukuba kukho ubungqina obucacileyo bokuba ilahleko yokonakaliswa ifunyenwe kutyalomali kwinzala eyintsalela engalinganiswa ngexabiso elifanelekileyo ngenxa yokuba ixabiso layo elifanelekileyo alinakulinganiswa ngokuthembekileyo, isixamali selahleko yokonakaliswa silinganiswa njengomahluko phakathi kwexabiso elifunyenweyo leasethi eyimali kunye nexabiso langoku lohanjiso lwemali eziinkozo eliqikelelwayo kwixa elizayo elithotyelwe kwiqondo langoku lembuyekezo yemalike yeasethi eyimali efanayo. Ilahleko yokonakaliswa enjalo ayibuyiselwa umva.

Ukungaqatshelwa

Iiasethi eziyimali

Iqumrhu aliziqapheli iiasethi eziyimali lisebenzisa ucwangciso mali lomhla worhwebo.

Iqumrhu aliziqapheli iasethi eyimali kuphela xa:

Imigaqo yoCwangciso mali

- amalungelo esivumelwano sohanjiso mali avela kwiasethi eyimali aphelelwa lixesha, ayahlaziywa okanye ayekisiwe;
- iqumrhu lidlulisela kwelinye ihlakani kakhulu yonke imingcipheko nemivuzo yobunini beasethi eyimali; okanye
- iqumrhu, nangona ligcine imingcipheko ethile ebalulekileyo kunye nembuyekezo yobunini beasethi eyimali, iye yadlulisela ulawulo lweasethi kwelinye ihlakani kwaye elinye ihlakani linamandla okuthengisa iasethi iyonke kumntu wesithathu ongazalaniyo, kwaye liyakwazi ukusebenzisa. ukuba nokukwazi unilaterally kwaye ngaphandle kokufuna ukunyanzelisa izithintelo ezongezelelweyo kudluliselo. Kule meko, iqumrhu:
 - aliyiqapheli iasethi; kwaye
 - liqaphela ngokukhethekileyo nawaphi na amalungelo nezibophelelo ezidaliweyo okanye ezigciniweyo kudluliselo.

Izixamali ezikhoyo zeasethi edluliselweyo zabelwa phakathi kwamalungelo okanye izibophelelo ezigciniweyo kunye nezo zidluliselwe ngokusekelwe kumaxabiso azo afanelekileyo ngomhla wokudluliselwa. Amalungelo asandul' ukudalwa kunye nezibophelelo zilinganiswa ngamaxabiso azo afanelekileyo ngaloo mhla. Nawuphi na umahluko phakathi kwengqwalaselo efunyenweyo kunye nezixamali ezivunyiweyo nezingaqwalaselwanga zibonakaliswa kwintsalela okanye kwintsilelo kwixesha lodluliselo.

Xa ingaqwalaselwanga iasethi eyimali iyonke, umahluko phakathi kwesixamali esifunyenweyo kunye nesimbuku sokuqwalaselwa esifunyenweyo samkelwa kwintsalela okanye kwintsilelo.

Amatyala emali

Iqumrhu lisusa ityala lemali (okanye inxalenye yetyala lemali) kwingxelo yalo yobume bemali xa licinywa — o.k.t. xa isibophelelo esichazwe kwikhontrakthi sikhutshwa, sirhoxiswa, siphelelwa okanye sirhoxiswa.

Utshintshiselwano phakathi komboleki okhoyo kunye nombolekisi wezixhobo zetyala ezinemiqathango eyahlukileyo kakhulu ithathwa njengecimile ityala lemali lokuqala kwaye ityala lemali elitsha liyaqwalaselwa. Ngokufanayo, uhlehlengiso olukhulu lwemiqathango yetyala lemali elikhoyo okanye inxalenye yalo ichazwa njengelicimile ityala eliyimali lakuqala kwaye liqaphele ityala lemali elitsha.

Umahluko phakathi kwesixamali setyala eliyimali (okanye inxalenye yetyala eliyimali) elicinyiweyo okanye eligqithiselwe kwelinye iqela kunye nengqwalasela ehlawulweyo, kubandakanywa naziphi na iiasethi ezingezizo ezemali ezigqithiselweyo okanye amatyala acingelwayo, amkelwa kwintsalela okanye kwintsilelo. Nawaphi na amatyala arhoxisiweyo, axolelweyo okanye athatyathwe lelinye iziko ngendlela engeyiyo eyotshintshiselwano axelwe ngokungqinelana noMgangatho weGRAP kwiNgeniso yeeNtengiselwano ezingezizo ezoRhwebo (liRhafu noWeliselo).

Izixa ezifunyanwa ngokomthetho zizixa ezifunyenweyo ezivela kumthetho, imimiselo exhasayo, okanye iindlela ezifanayo, kwaye zifuna ukuhlawulwa lelinye iziko ngemali okanye enye iasethi eyimali.

Imali ekhoyo sisixa apho iasethi iqwalaselwayo kwingxelo yobume bemali.

Iindlela yeendleko yindlela esetyenziselwa ukuhlawula iimali ezifunyenwe ngokomthetho ezifuna ukuba ezo zifunyenweyo zilinganise kwisixamali setransekshini yazo, kunye nayo nayiphi na inzala eyongezelelekileyo okanye ezinye iintlawulo (apho kufanelekileyo) kwaye, ngaphantsi kwayo nayiphi na ilahleko yokonakaliswa eqokelelweyo kunye nazo naziphi na iimali zingachazwa

Izinga lenzala elimiselweyo lizinga lenzala kunye/okanye isiseko esichazwe kumthetho, imimiselo exhasayo okanye iindlela ezifanayo.

Isixamali setransekshini (ngeenjongo zalo Mgangatho) ngokufunyanwa ngokomthetho sithetha isixa esichazwe, okanye esibaliweyo, esihlawuliswayo okanye esibizwa ngokungqinelana nomthetho, imimiselo exhasayo, okanye iindlela ezifanayo.

Imigaqo yoCwangciso mali

1.5 Imali efunyenwe ngokusemthethweni

Izixa ezifunyanwa ngokomthetho zizixa ezifunyenweyo ezivela kumthetho, imimiselo exhasayo, okanye iindlela ezifanayo, kwaye zifuna ukuhlawulwa lelinye iziko ngemali okanye enye iasethi eyimali.

Imali ekhoyo sisixa apho iasethi ivunywa kwingxelo yobume bemali.

Indlela yeendleko yindlela esetyenziselwa ukuhlawula iimali ezifunyenwe ngokomthetho ezifuna ukuba ezo zifunyenweyo zilinganiswe kwisixamali setransekshini yazo, kunye nayo nayiphi na inzala eyongezelelekileyo okanye ezinye iintlawulo (apho kufanelekileyo) kwaye, ngaphantsi kwayo nayiphi na ilahleko yokonakaliswa eqokelelweyo kunye nazo naziphi na iimali zingachazwa.

Izinga lenzala elimiselweyo lizinga lenzala kunye/okanye isiseko esichazwe kumthetho, imimiselo exhasayo okanye iindlela ezifanayo.

Isixamali sentengiselwano esifunyenwe ngokomthetho sithetha imali echazwe, okanye ebalwa, erhafiswayo okanye ehlawuliswa ngokungqinelana nomthetho, imimiselo exhasayo, okanye iindlela ezifanayo.

16. Uluhlu lweempahla

Uluhlu lweempahla kuqala lulinganiselwa ngeendleko ngaphandle kwalapho uluhlu lweempahla lufunyanwe ngentengiselwano engeyiyo eyotshintshelwano, ke iindleko zalo lixabiso lazo elifanelekileyo ngokomhla wokufunyanwa kwazo.

Ngokulandelayo uluhlu lweempahla lulinganiswa ngexabiso eliphantsi kunye nentsalela yexabiso elinokufumaneka.

Uluhlu lweempahla lulinganiswa ngexabiso eliphantsi kunye neendleko zangoku zokubuyisela apho lugcinwe khona;

- ukusasazwa ngaphandle kwentlawulo okanye ngentlawulo eqhelekileyo; okanye ukusetyenziswa kwinkqubo yokuelisa iimpahla eziza kusasazwa ngaphandle kwentlawulo okanye ngentlawulo eqhelekileyo.

Intsalela yexabiso elifikelekayo lixabiso eliqikelelweyo lokuthengisa kwinkqubo eqhelekileyo yokusebenza ngaphantsi kweendleko eziqikelelweyo zokugqitywa kunye neendleko eziqikelelweyo eziyimfuneko ukwenza intengiso, utshintshiselwano okanye usasazo.

Iindleko zoluhlu lweempahla zabiwe kusetyenziswa umlinganiselo wefomula yeendleko zomndilili. Ifomula yeendleko efanayo isetyenziswa kulo lonke uluhlu lweempahla olunohlobo olufanayo nokusetyenziswa kwiziko.

1.7 Amatyala anokuvela

Uqikelelo lwamatyala anokuvela lwenziwa xa iqumrhu linesibophelelo somthetho ngoku ngenxa yezehlo ezidlulileyo, kusenokwenzeka ukuba ukuphuma kwezibonelelo kuya kufuneka ukuze kuhlulwe isibophelelo, kwaye uqikelelo oluthembekileyo lwesibophelelo lunokwenziwa.

Amatyala anokuvela awaqatshelwa. Izinto ezinokuvela zichazwe kwinqaku lama20.

1.8 Izibophelelo

Izinto zihlelwa njengezibophelelo xa iqumrhu lizibophelele kwiintengiselwano zexesha elizayo eziya kuthi ngokuqhelekileyo zibe nesiphumo sokuphuma kwemali.

Kufuneka izibhengezo malunga nezibophelelo zezivumelwano ezingaqwalaselwanga.

Izibophelelo apho ukubhengezwa kuyimfuneko ukuze kuphunyezwe unikezelontetho olufanelekileyo kufuneka kudizwe kwinqaku leengxelo zemali, ukuba zombini ezi nqobo zilandelayo zihlangatyeziwe:

- Izivumelwano kufuneka zingacimeki okanye zirhoxiswe kuphela ngeendleko ezinkulu (umzekelo, Izivumelwano zekhompyutha okanye iinkonzo zolondolozo lwezakhiwo); kwaye
- Izivumelwano kufuneka zihambelane nanye into engeyiyo inkqubo yesiqhelo, ezinzileyo, neshishini likarhulumente wequmrhu – ngoko ke izibophelelo zomvuzo ezinxulumene nezivumelwano zengqesho okanye izibophelelo zezibonelelo zokhuseleko loluntu azibandakanywa.

Imigaqo yoCwangciso mali

X

1.9 Ingeniso yeentengiselwano zotshintshiselwano

Ingqwalasela

Ingeniso yamkelwa xa kunokwenzeka ukuba iinzuzo zoqoqosho kwixesha elizayo okanye inkonzo enokubakho iya kuqukuqela kwiqumrhu naxa isixamali sengeniso sinokulinganiselwa ngokuthembekileyo, kunye neendlela ezithile eziye zafikelelwa kwimisebenzi yequmrhu. Ingeniso evela kunikezelo lweenkonzo ibonwa kwintsalela okanye kwintsilelo ngokomlinganiselo wenqanaba lokugqitywa kwentengiselwano ngomhla wokunika ingxelo.

Ingeniso sisambuku sokungena kwenzuzo yoqoqosho okanye inkonzo enokubakho ngexesha lokunika ingxelo xa loo mali engenayo ikhokelela ekwenyukeni kweeasethi zizonke, ngaphandle kokunyuka okunxulumene neminikelo evela kubanini.

Utshintshiselwano lwentengiselwano kulapho iqumrhu lifumana iiasethi okanye iinkonzo, okanye linamatyala acinyiweyo, kwaye linike ngokuthe ngqo malunga nexabiso elilinganayo (ukuqala ngokohlobo lweempahla, iinkonzo okanye ukusetyenziswa kweeasethi) kwelinye ihlakani ngokutshintshiselwana.

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

Umlinganiselo

Ingeniso ilinganiswa nexabiso elifanelekileyo lengqwalasela efunyenweyo okanye okufunyenweyo. Imali ayithathwa njengenokulinganiswa ngokuthembekileyo de zonke iimeko ezinokubela ezinxulumene nentengiselwano zisonjululwe.

Inzala, iintlawulo nezabelo

Inzala ichazwa kwintshiyekela okanye kwintsilelo, kusetyenziswa indlela yenzala esebenzayo.

1.10 Ingeniso evela kwiintengiselwano ezingezozatshintshiselwano

Ingqwalasela

Ukungena kwezibonelelo ezisuka kwintengiselwano engeyiyo eyotshintshiselwano eqwalaselwa njengeasethi ithathwa njengengeniso, ngaphandle nje kokuba ityala libonakaliswa ngokunxulumene nokungena okufanayo.

Njengoko iqumrhu lisanelisa isibophelelo esikhoyo esivunywayo njengetyala ngokubhekiselele ekungeneni kwezibonelelo ezivela kwintengiselwano engeyiyo eyolwananiso evunywa njengeasethi, linciphisa isixamali setyala elivunyiweyo kwaye liyanakana isixa sengeniso esilingana noko kucuthwa.

Umlinganiselo

Ingeniso evela kwintengiselwano engeyoyatshintshiselwano ilinganiselwa kwisixamali sokunyuka kwiasethi ezishiyekileyo eziqwalaselwa liqumrhu.

Xa, ngenxa yentengiselwano engeyiyo eyolwananiso, iqumrhu liyiqaphela iasethi, likwayiqaphela ingeniso elingana nesixa seasethi elinganiswe ngexabiso layo elifanelekileyo ngomhla wokufunyanwa kwayo, ngaphandle kokuba kuyafuneka ukuba lamkele ityala. Apho kufuneka ukuba ityala liqwalaselwe liya kulinganiswa njengolona qikelelo lwesixamali esifunekayo ukuze kuhlawulwe isibophelelo ngomhla wokunika ingxelo, kunye nesixamali sokunywisa kwee-asethi ezishiyekileyo, ukuba zikhona, zamkelwa njengengeniso. Xa ityala liye lancitshiswa emva koko, ngenxa yokuba isiganeko esirhafiswayo senzeka okanye imeko yanelisiwe, isixamali sokuthotywa kwetyala samkelwa njengengeniso.

Izibonelelo zoxhomekeko neerisithi

Ingeniso efunyenwe kwinkxasomali enemiqathango, iminikelo kunye nenkxasomali yamkelwa njengengeniso kangangoko iqumrhu liye lathobela nayiphi na indlela, iimeko okanye izibophelelo eziqulethwe kwisivumelwano. Ukuya kuthi ga ngoku ukuba imilinganiselo, iimeko okanye izibophelelo zingafikelelwanga, ityala liyaqwalaselwa.

Inzala efunyenwe kutyalo mali iphathwa ngokwemiqathango yesibonelelo. Ukuba ihlawulwa kumnikezeli irekhodwa njengexalenye yetyala kwaye ukuba akunjalo, ivunywa njengenzala efunyenweyo kwingxelo yokusetyenziswa kwemali.

Imigaqo yoCwangciso mali



Izibonelelo ezibuyekeza iqumrhu ngeendleko ezifunyenweyo zibonakaliswa kwintshiyekela okanye kwintsilelo ngendlela ecwangcisiweyo kwangelo xesha linye apho iindleko zibonwa khona.

Izipho neminikelo, kuquka iimpahla zesisa

Izipho neminikelo, kuquka neempahla ezizezinye, zibonwa njengeasethi kunye nengeniso xa kunokwenzeka ukuba iinzuzo zoqoqosho kwixesha elizayo okanye inkonzo enokubakho iya kuqukuqela kwiziko kwaye ixabiso elifanelekileyo leeasethi linokulinganiswa ngokuthembekileyo.

Iqumrhu lithathela ingqalelo iinkonzo zesisa ezibalulekileyo kwimisebenzi yalo kunye/okanye kwiinjongo zonikezelo lwenkonzo. Ingeniso enxulumeneyo ichazwa xa kunokwenzeka ukuba iinzuzo zoqoqosho kwixesha elizayo okanye inkonzo enokubakho iya kuqukuqela kwiziko kwaye inokulinganiswa ngokuthembekileyo. Inkcitho ngexabiso elilinganayo ibonakaliswa ngoko nangoko ngokusetyenziswa kwenkonzo.

Apho iinkonzo zesisa zingabalulekanga kwimisebenzi yequmrhu kunye/okanye kwiinjongo zonikezelo lwenkonzo kunye/okanye zingayonelisi indlela yokuqwalaselwa, iqumrhu lidiza uhlobo nohlobo lweenkonzo ezifunyenweyo ngexesha lokunika ingxelo.

Iinkonzo zesisa ziinkonzo ezibonelelwa ngabantu kumaziko, ngaphandle kwentlawulo, kodwa zisenokulawulwa yimiqathango. Abasebenzi bolawulo lwemali kwiqumrhu likarhulumente babonelela ngenkxaso ebalulekileyo kwiqumrhu ekuphumezeni iinjongo zalo. Inkonzo ebonelelwayo inokulinganiswa ngokuthembekileyo kwaye ke ngoko ibonakaliswa kwingxelo yokusetyenziswa kwemali kwaye idizwe kumanqaku eengxelo zemali.

1.11 Ukuguqulelwa kwemali yangaphandle

Iintengiselwano zemali yangaphandle

Iintengiselwano yemali yangaphandle irekhodwa, kwingqalelo yokuqala kwiiRandi, ngokufaka isicelo kwisixamali semali yangaphandle iqondo lotshintshiselwano phakathi kwemali esebenzayo kunye nemali yangaphandle ngomhla wotshintshiselwano.

Iintengiselwano ezenziwe kwiimali zamazwe angaphandle ziguqulelwa ngokwezinga lotshintshiselwano olulawulayo ngomhla wentengiselwano. Izinto ezizezemali ezifakwe kwiimali zamazwe angaphandle ziguqulelwa ngokwezinga lotshintshiselwano olulawulayo ngomhla wokunika ingxelo. Iinzuzo okanye iilahleko ezivela kuguqulo zitsalwa kwintsalela/intsilolelo.

1.12 Amanani othelekiso

Apho kukho imfuneko, amanani othelekiso acazululwe ngokutsha ukuze ahambelane neenguqu kwingcaciso ntetho kulo nyaka.

1.13 Inkcitho

Iintengiselwano zemali kwiasethi nakumatyala

Amatyala ayacinywa xa ebonwa njengangenakuhlaluleka. Amatyala acinyiweyo alinganiselwe kwisixamali esigciniweyo kunye/okanye nenkcitho engaphantsi kweemali ebekelwe bucala. Ukucinywa kwenzeka ekupheleni konyaka okanye xa imali ikhona. Akukho malungiselelo enziweyo ngezixamali ezingahlawulekiyo kodwa izixamali zibhengezwa njengenqaku lokubhengeza. Zonke ezinye iilahleko ziyakanwa xa ugunyaziso lunikiwe ukuba luqatshelwe.

Inkcitho engenaZiqhamo neyiLahleko

Inkcitho engenanzuzo neyilahleko ibonwa njengeasethi kwingxelo yobume bemali de kube lelo xesha lokuba inkcitho leyo ibuyiswe kumntu onoxanduva okanye icinywe njengengahlawulekiyo kwingxelo yokusetyenziswa kwemali.

Inkcitho etenxileyo

Inkcitho etenxileyo ibonwa njengencitho kwingxelo yokusetyenziswa kwemali. Ukuba inkcitho ayivunywanga ligunya elifanelekileyo ithathwa njengeasethi de ihlawulwe okanye icinywe njengengenakuhlaluleka.

Udluliselo nezibonelelo

Udluliselo nezibonelelo zivunywanga njengencitho xa ugunyaziso lokugqibela lwentlawulo lwenziwe kwinkqubo (ungadlulanga kowama31 kweyoKwindla wonyaka ngamnye).

Imigaqo yoCwangciso mali

1.14 Intsalela efunyenweyo

Intsalela efunyenweyo imele umahluko oshiyekileyo phakathi kweeasethi zizonke kunye namatyala ewonke equmrhu. Nayiphi na intsalela kunye neentsilelo ezifunyenwe ngonyakamali othile zifakwa/zitsalwa kwintsalela/intsilolelo efunyenweyo. Uhlengahlengiso lonyaka ongaphambili, olunxulumene nengeniso kunye nenkcitho, lutsalwa/lubalelwa kwintsalela efunyenweyo xa uhlengahlengiso lokubuyela emva lusenziwa.

1.15 Iinkcukacha zohlahlo lwabiwomali

Uhlahlo lwabiwomali oluphunyeziweyo lulungiselelwa ngokwemali eziinkozo kwaye lunikezelwe ngohlelo lwezoqoqosho olunxulunyaniswa neenjongo zesiphumo somsebenzi.

Uhlahlo lwabiwomali oluvunyiweyo lubandakanya ixesha lemali ukusuka kowesi-4/1/2021 ukuya kowesi-3/31/2022.

Iingxelo zemali zonyaka kunye nohlahlo lwabiwomali azikho kwisiseko esifanayo socwangciso mali ngoko ke uthelekiso lwemali ebekelwe uhlahlo lwabiwomali kwixesha lokunika ingxelo lubandakanyiwe kwiNgxelo yothelekiso lohlahlo lwabiwomali kunye nezona zixamali zizizo.

Ukwahluka kwezinto ezingaphezulu kwe10% kucacisiwe kumanqaku akwiNgxelo yokuthelekiswa kwezixmali eziqingqiweyo nezichanekileyo.

IGRAP 24 ifuna ukuba ingxelo yohlahlo lwabiwomali ibhengezwe ngokuthelekisana noHlahlo-lwabiwomali olwamkelweyo luquka ukuhlelwa kohlahlo lwabiwomali njengoko lupapashiwe. Abalawuli baye bamkela indlela ehambelana neeNkcazo zeMali zoNyaka evumela ukuba kube lula ukubhekisa kunye nokuqondwa koHlahlo lwabiwomali xa kuthelekiswa neNgxelo yokuSetyenziswa kweMali. Ulwahlulo lwenkcazo yohlahlo lwabiwomali ke ngoko lucacisa ngakumbi kwaye kulula kubasebenzisi ukuluqonda.

1.16 Ubudlelwane bamahlakani

Ihlakani lobudlelwane ngumntu okanye iziko elinamandla okulawula okanye ngokudibeneyo okulawula elinye ihlakani, okanye libe nempembelelo ebalulekileyo kwelinye ihlakani, okanye ngenye indlela, okanye iziko eliphantsi kolawulo olufanayo, okanye ulawulo oludibeneyo.

Ulawulo ngamandla okulawula imali nemigaqonkqubo esebenzayo yequmrhu ukuze kufumaneke inzuzo kwimisebenzi yalo.

Ulawulo oludityanisiweyo kukwabelana okuvunyelwenye ngalo kumsebenzi othile ngolungiselelo olubophelelayo, kwaye lubakho kuphela xa izigqibo zesicwangciso zemali nezokusebenza ngokunxulumene nomsebenzi ofuna imvume ngamxhelomnye yamaqela abelana ngolawulo (amaphulo).

Intengiselwano yehlakani lobudlelwane kukudluliselwa kwezibonelelo, iinkonzo okanye izibophelelo phakathi kweziko elinika ingxelo kunye nehlakani elinobudlelwane nalo, nokokuba ixabiso libiziwe na.

Impembelelo enkulu ngamandla okuthatha inxaxheba kwizigqibo zemal nomgaqonkqubo osebenzayo wequmrhu, kodwa ayilolawulo kuloo migaqonkqubo.

Abaphathi ngabo bantu banoxanduva lokucwangcisa, ukukhokela nokulawula imisebenzi yequmrhu, kubandakanywa nabo banikwe igunya lokulawula iqumrhu ngokungqinelana nomthetho, kwiimeko apho kufuneka benze loo misebenzi.

Amalungu asondeleyo osapho lomntu ngala malungu osapho anokulindeleka ukuba abe nefuthe, okanye aphenjelelwe nguloo mntu urhwebelana nawo neziko.

Iqumrhu likhululiwe kwiimfuno zokudiza ngokunxulumene neentengiselwano zeqela elinxulumeneyo ukuba loo ntengiselwano yenzeke ngaphakathi kumboneleli oqhelekileyo kunye/okanye kubudlelwane bomthengi/umamkeli ngokwemigaqo nemiqathango engekho ngaphezulu okanye ngaphantsi evumayo kunezo kusengqiqweni ukulindela ukuba iqumrhu liyamkele ukuba esebenza nelo qumrhu okanye umntu okwimeko efanayo kunye nemigaqo nemiqathango ingaphakathi kwemilinganiselo yokusebenza eqhelekileyo esekwe sisigunyaziso esisemthethweni sequmrhu elinika ingxelo.

Imigaqo yoCwangciso mali

Apho iqumrhu likhutshiweyo kwizibhengezo ngokuhambelana noku kungasentla, iqumrhu lichaza iinkcukacha ezibalisayo malunga nobume bentengiselwano kunye neebhalansi ezinxulumeneyo eziseleyo, ukwenzela ukuba abasebenzisi beengxelo zemali zequmrhu baqonde ifuthe lentengiselwano yehlakani lobudlelwane kwingxelo yemali yalo yonyaka.

1.17 Iziganeko emva komhla wokunika ingxelo

Iziganeko emva komhla wokunika ingxelo zezo ziganeko, zizozibini ezithandekayo nezingathandekiyo, ezenzeka phakathi komhla wokunika ingxelo kunye nomhla apho iingxelo zemali zigunyaziswe ukuba zikhutshwe. Zimbini iindidi zeziganeko ezinokuchongwa:

- ezo zibonelela ngobungqina beemeko ebezikho ngomhla wokunika ingxelo (uhlengahlengiso lweziganeko emva komhla wokunika ingxelo); kunye
- nezo zibonisa iimeko ezivele emva komhla wokunika ingxelo (iziganeko ezingalungiswanga emva komhla wokunika ingxelo).

Iqumrhu liza kulungelelanisa isixamali esivunyiweyo kwiingxelo zemali ukubonisa uhlengahlengiso lweziganeko emva komhla wokunika ingxelo emva kokuba isiganeko senzeke.

Iqumrhu liya kubhengeza ubume besiganeko kunye noqikelelo lwesiphumo salo sezemali okanye ingxelo yokuba uqikelelo olunjalo alunakwenziwa ngokubhekiselele kuzo zonke iziganeko eziphathekayo ezingalungiseleli, apho ukungaxeli kunokuba nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithathwe ngokwesiseko. yeengxelo zemali.

1.18 Umgangatho weRhafu edityanisiweyo (iVAT)

Iqumrhu likhululekile ekubhaliseleni iVAT. Nangona kunjalo, ukuba kukho nayiphi na inkxasomali efunyenweyo efuna ukuba iqumrhu libhalise njengoMthengisi weVAT, eso sicelo siya kufakwa.

Amanani kwiRandi yewaka

2022

2021

2. Imigangatho emitsha nokutolikwa

2.1 Imigangatho kunye nokutolikwa okusebenzayo nokwamkelwe kulo nyaka umiyo

Kulo nyaka umiyo, iqumrhu lamkele le migangatho ilandelayo kunye notoliko olusebenzayo kulo nyakamali umiyo nolufanelekileyo kwimisebenzi yalo:

Umgangatho/Ukutolikwa:	Umhla osebenzayo: Iminyaka eqalayo okanye emva koko	Impembelelo elindelekileyo:
• GRAP 1: Ukunikezelwa kweeNgxelo zeMali	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 2: INgxelo yoHanjiso lweMali	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 2: INgxelo yoHanjiso lweMali	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 2: INgxelo yoHanjiso lweMali	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 12: Uluhlu lweempahla	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 12: Uluhlu lweempahla	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 17: IPropati, ooMatshini neZixhobo	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 19: Izibonelelo, amaTyala aThandabuzekayo neeAsethi eziThandabuzekayo	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 23: Ingeniso evela kwiiNtengiselwano ezingezozaTshintshiselwano	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 24: Ukunikezelwa kweeNkcukacha zeeNgxelo zoHlahlo lwabiwomali	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 104: Izixhobo zemali	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 108: Okufunyenwe ngokwaseMthethweni	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.
• GRAP 20: Ubudlelwane bamahlakani	Tshazimpuzi 1, 2020	Impembelelo yoku asiyombonakalo.

Amanani kwiRandi yewaka	2022	2021
3. Imali ezinkozo nokulinganiswa nayo		
Imali ezinkozo nokulinganiswa nayo kuqulethe i:		
libhalansi zebhanki	235	133
lidiphozithi zexesha elifutshane	6 416	6 477
	6 651	6 610
Umgangatho wetyala lemali ebhankini kunye neediphozithi zexeshana elifutshane, ngaphandle kwemali ekhoyo		
Imali eziinkozo nokulingana nayo kuquka utyalomali lwexeshana elifutshane olugcinwe kumaziko ebhanki abhalisiweyo nakhule kwiinyanga ezintathu okanye ngaphantsi kwaye luphantsi komngcipheko ongabalulekanga wenzala. Imali efunyenweyo yezi asetshi isondele kwixabiso lazo elifanelekileyo.		
4. Uluhlu lweempahla		
liThayile zoMdongwe (Ceramic)	121	121
Uluhlu lweempahla luqulathwe ziithayile zomdongwe ezazisetyenziselwa ukuchonga iziza zelifa lemveli. Ngexesha lonyaka ophantsi kophononongo iithayile zingasazwa simahla.		
5. Imali efunyenwe kwiintengiselwano zotshintshiselwano		
Inzala efunyenweyo	39	6
6. Imali efunyenwe kwiintengiselwano ezingezozatshintshiselwano		
Enye imali efunyenswe kwingeniso engeyoyatshintshiselwano	1 000	-
7. Iintlawulo ezifunyenwe kwiintengiselwano zotshintshiselwano		
Iintlawulo zorhwebolwano	2	-
Iintlawulo ezihlawulwayo zihlelwa ngokweendleko ezihlawuliweyo. Ixabiso lentengiselwano ehlawulwayo lisondele kwixabiso lazo elifanelekileyo		
8. Isibonelelo soxhomekeko esingasetyenziswanga		
Isibonelelo soxhomekeko esingasetyenziswanga neerisithi kuquka oku:		
Isibonelelo zoxhomekeko esingasetyenziswanga neerisithi		
Isibonelelo soxhomekeko esingasetyenziswanga - Ibhodi yokuNgcakaza kaZwelonke	144	144
Isibonelelo soxhomekeko esingasetyenziswanga - Isebe loKhenketho likaZwelonke	21	21
Isibonelelo soxhomekeko esingasetyenziswanga - Isibonelelo sokuGcinwa kweNkcubeko yaseUS	241	241
	406	406
Izibonelelo zoxhomekeko ezifunyenweyo		
1. Ibhodi yokuNgcakaza kaZwelonke: NgeProjekthi yesiCwangciso soLawulo lweBaboon Point Conservation		
2. Isebe loKhenketho likaZwelonke: Ngemiqondiso eTolikayo kwezoKhenketho eGugulethu Seven Memorial kunye		
3. Nesibonelelo sokuGcinwa kweNkcubeko yaseUS: Ukugcina iDiepkloof Rock Shelter, iNdawo yeLifa leMveli yePhondo kwinkqubo yokuchongwa njengeNdawo yeLifa leHlabathi..		
Akukho ntshukumo kulo nyaka uphantsi kovavanyo ngenxa yokulibaziseka kweprojekthi kunye nezithintelo zeKhovidi-19.		

Amanani kwiRandi yewaka	2022	2021
9. Imirhumo yesicelo selifa lemveli		
Imirhumo yesicelo selifa lemveli	887	721
Ukonyuka kubangelwe yimirhumo ethe kratya yezicelo efunyenweyo kulo nyaka uphononongwayo ngenxa yokuthomalaliswa kwezithintelo zeKhovidi-19.		
10. Ingeniso yenzalaterest income		
Inzala efunyenweyo	234	220
11. Enye ingeniso evela kwiintengiselwano engeyeyoyatshintshiselwano		
Umnikelo: inkonzo ngesisa	618	485
Oku kunyuka kunxulumene negosa elinye eliqeshwe kunyakamali wama2021/2022. Ngeenkukacha zoMnikelo: Inkonzo eluhlobo oluthile, jonga ibali elikwinqaku le16.		
12. Udluliselo nezibonelelo ezifunyenweyo		
Udluliselo olufunyenweyo	1 898	550
Inkxasomali eyongeziweyo efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo ukuncedisa kwiindleko zomangalelwano kwixesha elizayo.		
13. IPropati, oomatshini nezixhobo		
Ukongeza	7	-
Ukulahla	(7)	-
	-	-
Ukuqinisekisa ulawulo lweeasethi olusebenzayo, lo msebenzi ubekwe phakathi kwisebe (iDCAS). IGrap 17, iPropati, oomatshini nezixhobo (ukungahoywa kwempahla yexabiso), isetyenziselwe ukuhlawula isiphumo somnikelo ngexabiso elifunyenweyo ngowama31 kweyoKwindla wama2022.		
14. Imirhumo yophicotho zincwadi		
Uphicotho zincwadi lwangaphandle	76	94
Oku kuhla kubangelwe ikakhulu kukuhla komda wophicothozincwadi.		
15. Iinkonzo zokubonisana nezangaphandle		
Iinkonzo zokubonisana nezangaphandle	430	497
Uphando kunye neenkonzo zeengcebiso zisetyenziselwe iiprojekthi ezahlukeneyo.		

Amanani kwiRandi yewaka	2022	2021
16. Inkcitho ngokubanzi		
Isaziso	1	-
lintlawulo zebhanki	2	2
Izityo	16	2
Unxibelelwano	88	85
Iminikelo (udluliselo lweeasethi kwiDCAS)	7	-
Indleko yomqeshwa:inkonzo yesisa	618	485
Imirhumo yezomthetho	44	-
Ushicilelo nezinto zokufunda nokubhala	34	41
Uhlaziyo lweMvume yeSoftware	39	42
Uhambo nesibonelelo sokuphila	74	25
	923	682

Isaziso:

Kunyakamali wama2021/22, iqumrhu lithenge iibhena zodonga zobuqu nezinto zenkuthazo.

Izityo:

The increase is due to catering provided at workshops and meetings held face-to-face for committee members. Most meetings in the previous financial year were held virtually, therefore lower catering cost was incurred

Oku kwanda kubangelwe zizidlo ezenziwa kwiindibano zocweyo nakwiintlanganiso ezibanjwa ubuso ngobuso zamalungu ekomiti. Uninzi lweentlanganiso kunyakamali odlulileyo zibanjwe kusetyenziswa amaqonga onxibelelwano lobuxhakaxhaka beintanethi, ngoko ke iindleko zokutya zifumaneke zehlile.

Iminikelo:

Iqumrhu lithenge iqonga kunyaka ophants kophononongo.

Iindleko zomqeshwa: inkonzo yesisa:

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo azalisekisa imisebenzi yesigqeba neyolawulo enxulumene neLifa leMveli leNtshona Koloni. Abasebenzi beSebe abaxhasa iQumrhu loLuntu baquka iGosa lezeMali eliyiNtloko (iCFO), uMlawuli: weZiko loLondolozo lweNdalo, iLifa leMveli namaGama eeNgingqi, umsebenzi wecandelo kwiCandelo loLawulo elikhankanywe ngasentla kwakunye neqela elizinikeleyo loLawulo lweMali elixhasa iCFO. Ngelixa abasebenzi bomsebenzi kunye naBaphathi abakhulu baphumeza indima emibini, iqela lolawulo lwemali lizinikele kwiQumrhu likaRhulumente. Ngenxa yeendima ezimbini ezenziwa luninzi lwabasebenzi abakhankanywe ngasentla, kunzima ukwahlula ixesha elichithwe kwimisebenzi yeQumrhu loLuntu. Inkonzo ngokohlobo enxulumene nemivuzo yabo ayinakulinganiswa ngokuthembekileyo. Ulwamkelo ke ngoko lunxulumene kuphela neqela lezemali elizinikeleyo elixhasa iCFO ekwenzeni indima yayo njengeCFO kwiQumrhu loLuntu kunye neSebe. Isixamali esichaziweyo ke ngoko simele inkonzo yemali enikezelwa liqela lezemali kuphela.

Imirhumo yezomthetho:

Kunyaka ophantsi kovavanyo iqumrhu libuyisele iSebe leMicimbi yeNkcubeko neMidlalo ngeemali zomthetho ezihlawulwe egameni lequmrhu. Oku kunyuka kubangelwe ngamatyala namatyala afunyenwe ezinkundleni kulo nyaka uphantsi kovavanyo. Akukho ntlawulo yezomthetho eyenziweyo kunyakamali odlulileyo.

Ushicilelo nezinto zokufunda nokubhala:

Ukwehla kubangelwe ziikopi ezimbalwa ezithe zashicilelwa zeengxelo ezahlukeneyo.

Uhambo nesibonelelo sokuphila:

Oku kwanda kubangelwe ngamatyel otyelelo oluninzi lweendawo ekuyiwe kuzo kunye neendibano zobuso ngobuso kunye neendibano zocweyo ezibanjwe kulo nyaka uphantsi kovavanyo.

Amanani kwiRandi yewaka	2022	2021
17. Imirhumo yamalungu		
Abrahams, L	8	-
Bailey, E	43	36
Baumann, N	23	22
Belter, D	60	46
Buttgens, P	25	38
Carlsen, R	30	43
Collier, M	22	43
De Kock, S	-	6
De Waal, J	1	-
Dumbrell, K	41	30
Fataar, M	23	32
Gribble, J	29	24
Gibbs, D	44	42
Hermansen, S	33	29
Jacobs, G	73	74
Johnston, S	65	51
Knight, J	41	36
Lavin, J	-	3
Makeka, M	-	4
Malan, A	27	21
Martin, R	27	20
Mavumengwana, S	21	29
Mdludlu, M	23	26
Mgijima, B	9	10
Milandri, L	29	39
Muller, C	69	72
Myakala, V	-	12
Narainne, G	-	19
Orton, J	14	18
Peters, W	69	57
Redelstorff, R	-	2
Saunders, D	38	40
Scurr, M	40	47
Smith, R	28	30
Snelling, C	1	-
Van de Merwe, H	69	7
Van Graan, A	27	21
Webley, L	33	29
Williams, G	11	20
Winter, S	28	21
Wolters, M	12	8
	1,136	1,107

Kunyakamali kwabakho ukunyuka kwinani leentlanganiso ezibanjiweyo kwanotyalelo lweendawo oluthe lwaqhutywa.

Amanani kwiRandi yewaka	2022	2021
18. Imali ezinkozo eyenziwe kwimisebenzi (esetyenzisiweyo)		
Intsalela (intsilela)	1 072	(404)
Ulungelelwaniso loku:		
Sasazwa koluhlu lweempahla	-	-
Utshintsho kwinkunzi mali yokusebenza:		
Imali efunyenwe kwiintengiselwano yotshintshelwano	(33)	13
Enye imali efunyenwe kwiintengiselwano ezingezozatshintshiselwano	(1 000)	-
Iintlawulo kwiintengiselwano zotshintshiselwano	2	(5)
	41	(396)
19. Izibophelelo		
Inkcitho yokusebenza egunyazisiweyo		
Okuvunyiweyo kwaze kwanesiVumelwano		
• African Web – Ukuhlinzeka iWebhusayithi	32	15
• Eco Africa Environmental Consultants (Pty) Ltd	86	172
• Archeo – Amadel'angozi: CMP for Early Farmsteads	33	33
• Abayil lweYolk	13	13
• SSA ADS Pty LTD	114	114
• Eco Africa Environmental Consultants (Pty) Ltd	-	465
• Cedar Tower Services Pty Ltd	76	76
	354	888
Zizonke izibophelelo zokusebenza		
Okuvunyiweyo kwaze kwanesivumelwano	354	888
Le nkcitho izakufumana inkxaso yemali kwi:		
Zizonke izibophelelo		
Inkcitho yokusebenza egunyazisiweyo	354	888
20. Amatyala anokuvela		
IMIDNIGHT STORM INVESTMENTS 170 (PTY) LTD iphikisana noMPHATHISWA WEZOBUGCISA NENKCUBEKO kunye nabanye, ityala 46055/15		
Oku kunxulumene netyala lenkundla elafakwa kwiNkundla ePhakamileyo yaseMntla Gauteng. Eli tyala linxulumene nesigqibo esathathwa yiHWC sokungawamkeli uphuhliso olucetyiweyo lwezindlu ezikumgangatho ophezulu, amalungelo ocando ngokutsha kunye nokwahlulwahlulo kwipropati eyiSiza seLifa leMveli lePhondo. I-HWC ikhankanywe njengoMtyholwa wesi3 kwaye uMEC weSebe leMicimbi yeNkcubeko neMidlalo eNtshona Koloni ukhankanywe njengoMtyholwa wesi5. Abanini mhlaba baye bakhupha isamani yokubuyisela iindleko abazichithileyo kulo mhlaba njengoko betyhola ngelithi isibhengezo sinciphisa amalungelo abo omhlaba kwaye kufuneka kujongwe njengokuhlutha umhlaba ngendlela eyakhayo. Ityala lachotshelwa kweyeKhala wama2019 laza laqukunjelwa ngeengxoxo ezaqukunjelwa kweyoMqungu wama2020. INkundla yawisa isigwebo esixhasa abamangalelwa. Emva kwesigwebo, iKhefu lokuBhena kwiNkundla ePhakamileyo yeziBheno lanikezelwa yiNkundla ePhakamileyo yaseGauteng. Ukuba ibango liyaphumelela kwiNkundla ePhakamileyo yeziBheno, ubutyala beHWC buqikelelwa kwiR8.2 yezigidi, ngaphandle kokuba isebe liye kwiNkundla yoMgaqosiseko ukuze yenze isibhengezo sokugqibela ngalo mba.		

Amanani kwiRandi yewaka 2022 2021

21. Ubudlelwane bamahlakani

Ubudlelwane

UMxhasimali oPhambili

ISebe leMicimbi yeNkcubeko neMidlalo

IHlakani loCwangciso

IKhomishini yeNkcubeko yeNtshona Koloni

IHlakani loCwangciso

IKomiti yeeLwimi yeNtshona Koloni

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

UMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo njengoGunyaziwe weSigqeba ungumntu onxulumene neLifa leMveli leNtshona Koloni.

Amalungu ebhunga leLifa leMveli leNtshona Koloni kunye nequmrhu njengoko kudizwe kwinqaku le17 ngamaqela anxulumeneyo ngokweGRAP 20.

Iintengiselwano zobudlelwane bamahlakani

Ingeniso efunyenwe kubudlelwane bamahlakani

ISebe leMicimbi yeNkcubeko neMidlalo	898	550
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Imali efunyenwe kwiingiselwano ezingezozatshintshiselwano

ISebe leMicimbi yeNkcubeko neMidlalo	1 000	-
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22. Ulawulo lomngcipheko

Imisebenzi yequmrhu ilibeka kwimingcipheko eyahlukeneyo yemali: umngcipheko wemarike (umngcipheko wexabiso lenzala elifanelekileyo, umngcipheko wenzala yemali ekhoyo), umngcipheko wetyala kunye nomngcipheko wokuhlawula amatyala.

Umngcipheko wemali yokuhlawula amatyala

Umngcipheko worhwebo ngumngcipheko wokuba iqumrhu lingakwazi ukuhlangabezana nezibophelelo zalo zemali njengoko kufuneka. Ngokweemfuno zalo zokuboleka, iqumrhu liqinisekisa ukuba kukho imali eyaneleyo ukuze lihlangabezane nezibophelelo zalo zemali ezilindelekileyo nezingalindelekanga. Zonke iikhawunti ezingekahlawulwa kufuneka zihlawulwe zingaphelanga iintsuku ezingama30 zomhla wokunika ingxelo.

Uhlaziyo lobuthathaka

Ngomhla wama31 kweyoKwindla wama2022, ukuba izinga lenzala kwizixhobo zemali eziguququkayo bezikwisi1% ngaphezulu/ngaphantsi kuzo zonke ezinye izinto eziguququkayo zibambebele ngokuthe nkqi, intsalela yonyaka ibinokuba ngamaR66 513 ngaphezulu/ngaphantsi.

Umngcipheko wetyala

Umngcipheko wetyala ubhekiselele kumngcipheko wokuba elinye ihlakani lingasithobeli izivumelwano zekhontrakthi ezikhokelela kwilahleko yemali kwiqumrhu. Iqumrhu lamkele umgaqonkqubo wokujongana kuphela namahlakani athembakeleyo afanele ukunikwa netyala.

Umngcipheko wetyala ubandakanya ikakhulu iidipozithi ezinkozo, izinto ezilingana nemali, izixhobo eziphuma kwizinto zemali kunye nabanamatyala orhwebo. Iqumrhu lifaka imali kuphela kwiibhanki ezinkulu ezinomgangatho ophezulu wokuma kwetyala kunye nomda wokuvezwa kwalo naliphi na ihlakani elilelinye.

Akukho mida yamatyala igqithileyo ngeli xesha lokunika ingxelo, kwaye abaphathi abalindelanga nayiphi na ilahleko evela kukungasebenzi kakuhle kwala mahlakani.

Ubhengezo oluphezulu kumngcipheko wetyala.

Ukuvezwa kwequmrhu kumngcipheko wetyala malunga neemali mboleko kunye nezinto ezifunyenweyo kukhawulelwe kwiimali ezikwiphepha lomncono.

Amanani kwiRandi yewaka 2022 2021

22. Ulawulo lomngcipheko (iyaqhubeka)

Umngcipheko wemarike

Umngcipheko weqondo lenzala

Iprofayili yomngcipheko wequmrhu iquka imali mboleko engaguqukiyo nengazinzanga kunye neebhalansi zebhanki ezibeka iqumrhu kumngcipheko wexabiso elifanelekileyo lenzala kunye nomngcipheko wezinga lenzala kwaye inokushwankathelwa ngolu hlobo lulandelayo:

Iiasethi eziyimali

Urhwebo nenye imali efunyenweyo lukwizinga elimiselweyo. Abalawuli balawula umngcipheko wezinga lenzala ngokuthethathethana ngamazinga okuxhamla kwiimali mboleko zemilinganiselo engazinzanga nalapho kunokwenzeka kusetyenziswa iimali mboleko ezimiselweyo.

Ulawulo lukwanalo nomgaqonkqubo olungelelanisa inzala kwiimali mboleko zeasethi kunye nenzala ehlawulwayo kumatyala.

Umngcipheko weqondo lwenzala yohanjiso mali

Izixhobo zemali		Kufuneka nga- phantsi konyaka omnye	Kufuneka kunyaka omnye kwembini	Kufuneka kwi- minyaka emibini ukuya kwe- mithathu	Kufuneka kwi- minyaka emithathu ukuya kwemine	Kufuneka emva kwe- minyaka emihlanu
Imiqathango yetyala lesiqhelo:		6,651	-	-	-	-
Imali ezinkozo kumaziko ebhanki akhoyo		-	-	-	-	-
Emali ehlawulwayo - Imiqathango yetyala eyongeziweyo		-	-	-	-	-
Imali eshiyekileyo		6,651	-	-	-	-
Ixesha elidlulileyo kodwa lingabonelelwanga		-	-	-	-	-
Izixhobo zemali 032022	Ezikhoyo	Kuhla- wulwa kwiintsuku 1-30	Kuhla- wulwa kwiintsuku 31-60	Kuhla- wulwa kwiintsuku 61-90	Kuhla- wulwa kwiintsuku 90+	Iyonke
Urhwebo kunye nezinye iimali ezifunyenweyo - lintengiselwano ezingatshintshisiyo	1 000	-	-	-	-	1 000
	1 000	-	-	-	-	1 000

Iqumrhu alikho semngciphekweni wemarike, ngenxa yokuba kufuneka lihlawule abatyalwayo kwiintsuku ezingama30 zokufumana iinvoyisi njengoko kufunwa yimigaqo kanondyebo kunye nePFMA.

Amanani kwiRandi yewaka	2022	2021
23. Unxasho lohlahlo lwabiwomali Unxasho kwizinto eziphathekayo phakathi kohlahlo lwabiwomali neemali ezizizo		
23.1 Imirhumo yeSicelo seLifa lemveli: Umahluko ubangelwe yimirhumo eyongezelelekileyo yezicelo efunyenweyo kulo nyaka uphononongwayo ngenxa yokwenziwa lula kwezithintelo zeKhovidi-19.		
23.2 Enye ingeniso evela kwiintengiselwano ezingezozatshintshiselwano Umahluko kungenxa yokuba akukho ngeniso ifunyenweyo kwiifayini kunye nezohlwayo ezinxulumene nokwaphulwa kwabathengi kwizivumelwano zelifa lemveli.		
23.3 Imirhumo yamalungu: Umahluko ubangelwe ikakhulu kukwanda kwenani leentlanganiso ezibanjiweyo kunye notyelelo lweendawo eziye zaqhutywa.		
23.4 Imirhumo yophicotho zincwadi: Umahluko ubangelwe ikakhulu kukuhla kweendleko zophicothozincwadi.		
23.5 Inkcitho ngokuBanzi: Umahluko ubangelwa ikakhulu kukulibaziseka kweprojekthi kunye nezithintelo zeKhovidi-19.		
24. Ukusebenza kweBBBEE Iinkcukacha zokuthobela umthetho weB-BBEE zibandakanyiwe kwingxelo yonyaka phantsi kwecandelo elibizwa ngokuba ziinkcukacha zoKwenziwa koMsebenzi.weB-BBEE.		

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**Western Cape
Government**

PR168/2022
ISBN: 978-0-621-50416-3