



Western Cape
Government



Heritage Western Cape

Annual Report
2024/2025

Cover images:

Image 1: Pinnacle Point (site 13B)- Latitude: -34.1835 Longitude: 22.1100

Image 2: This is Diepkloof Rock Shelter, Elands Bay. Latitude: -32.3146 Longitude: 18.3242

Image 3: Staircase at Pinnacle Point. Latitude: -34.1835 Longitude: 22.1100

Image 4: Diepkloof Rock Shelter (archaeological site). Latitude: -32.3146 Longitude: 18.3242

CONTENTS

PART A: GENERAL INFORMATION 4

1.	PUBLIC ENTITY'S GENERAL INFORMATION	4
2.	LIST OF ABBREVIATIONS/ACRONYMS	5
3.	FOREWORD BY THE CHAIRPERSON	6
4.	CHIEF EXECUTIVE OFFICER'S OVERVIEW	7
5.	STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	10
6.	STRATEGIC OVERVIEW	11
	6.1. Vision	11
	6.2. Mission	11
	6.3. Values	11
7.	LEGISLATIVE AND OTHER MANDATES	11
8.	ORGANISATIONAL STRUCTURE	17

PART B: PERFORMANCE INFORMATION 18

1.	AUDITOR'S REPORT: PREDETERMINED OBJECTIVES	19
2.	OVERVIEW OF PERFORMANCE	19
	2.1. Service delivery environment	19
	2.2. Organisational environment	27
	2.3. Key policy developments and legislative changes	28
	2.4. Progress towards achievement of institutional impacts and outcomes	29
3.	PERFORMANCE INFORMATION BY PROGRAMME: HERITAGE RESOURCE MANAGEMENT SERVICES	30
	3.1. Programme/activity/objective	30
4.	REVENUE COLLECTION	33
	4.1. Capital investment	33

PART C: GOVERNANCE 34

1.	INTRODUCTION	35
2.	PORTFOLIO COMMITTEES	35
3.	EXECUTIVE AUTHORITY	35
4.	THE ACCOUNTING AUTHORITY/BOARD	36
5.	RISK MANAGEMENT	39
6.	INTERNAL CONTROL UNIT	42
7.	INTERNAL AUDIT AND AUDIT COMMITTEES	43
8.	COMPLIANCE WITH LAWS AND REGULATIONS	44
9.	FRAUD AND CORRUPTION	44
10.	MINIMISING CONFLICT OF INTEREST	45
11.	CODE OF CONDUCT	45
12.	HEALTH SAFETY AND ENVIRONMENTAL ISSUES	45
13.	COMPANY/BOARD SECRETARY	45
14.	SOCIAL RESPONSIBILITY	45
15.	AUDIT COMMITTEE REPORT	46
16.	B-BBEE COMPLIANCE PERFORMANCE INFORMATION	50

PART D: HUMAN RESOURCE MANAGEMENT	51
1. INTRODUCTION	52
2. HUMAN RESOURCE OVERSIGHT STATISTICS	52
PART E: PFMA COMPLIANCE REPORT	53
1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES	54
1.1. Irregular expenditure	54
1.2. Fruitless and wasteful expenditure	56
1.3. Additional disclosure relating to material losses in terms of PFMA Section 55(2)(b)(i) &(iii)	57
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS	58
3. SUPPLY CHAIN MANAGEMENT	58
3.1. Procurement by other means	58
3.2. Contract variations and expansions	58
PART F: FINANCIAL INFORMATION	59
1. REPORT OF THE EXTERNAL AUDITOR	60
2. ANNUAL FINANCIAL STATEMENTS	64

Pinnacle Point, Mossel Bay

Pinnacle Point is a renowned archaeological site located in the Western Cape, known for its remarkable evidence of early human behaviour and tools dating back to over 160,000 years ago. It has provided valuable insights into the complex history of human culture and coastal adaptations.



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 8000
POSTAL ADDRESS	P. O. Box 1665 Cape Town 8000
TELEPHONE NUMBER/S	+27 21 483 9598
FAX NUMBER	+27 21 483 9845
EMAIL ADDRESS	ceoheritage@westerncape.gov.za
WEBSITE ADDRESS	www.hwc.org.za
EXTERNAL AUDITORS	Auditor General of South Africa 19 Park Lane Milnerton Cape Town 7441
BANKERS	Nedbank: 85 St Georges Mall, Cape Town City Centre, Cape Town, 8001 Absa: Private Bag X9067 Corp Gauteng, Cape Town South African Reserve Bank - Corporation for Public Deposits: P O Box 427, Pretoria, 0001
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
EoDB	Ease of Doing Business
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 honour to present the 2024/2025 Annual Report of Heritage Western Cape (HWC), a statutory body established in terms of the National Heritage Resources Act (Act 25 of 1999) to serve as the provincial heritage resources authority for the Western Cape. This report outlines the strides made by HWC over the past financial year, as we continue to protect, conserve, manage and promote the diverse and layered heritage of our province.

The reporting period was marked by significant shifts in the broader public service environment, including the change in political administration and the continued prioritisation of inclusive economic growth and service delivery excellence. In response, HWC has reaffirmed its strategic relevance and institutional maturity by ensuring that heritage remains a meaningful contributor to the Western Cape's development priorities, particularly social cohesion, spatial transformation, and the Growth for Jobs strategy.

As Chairperson, I am proud to reflect on the strategic leadership and robust governance that has shaped HWC's performance this year. Our Council continued to function with professionalism and commitment, guided by a diverse composition of members with expertise in architecture, planning, engineering, business, law, and heritage resource management. Our committee structures, comprising BELCom, IGIC, IACom, the Appeals Committee, and the Heritage Officers Meetings (HOMS), have discharged their mandates with diligence, ensuring the institution remains responsive to both the legislative framework and the evolving needs of the public.

Notably, HWC has achieved all its Annual Performance Plan targets for the year under review. It processed over 2,250 permit applications, including a significant volume of Section 34 applications for structures older than 60 years. While this demand is testament to the public's engagement with heritage processes, it also continues to highlight the need for finalising the long-awaited delegation of functions to competent municipalities, particularly the City of Cape Town. Council remains committed to enabling this transition through a comprehensive, phased approach that includes area-based exemptions, the declaration of heritage areas, and legislative reform.

Our institutional focus on innovation and continuous improvement is demonstrated in our Lean Management approach and the implementation of a Service Delivery Improvement Roadmap. These initiatives are transforming the way we work, driving a culture of citizen-centred delivery, and ensuring that the heritage system is accessible, transparent and efficient.

In the year under review, we also approved a Marketing and Communication Strategy and the Procedure for Exempting Defined Geographical Areas under Section 34 of the NHRA. These will further support our efforts to reduce unnecessary regulatory burden, improve public awareness of heritage significance, and facilitate a more enabling environment for investment and development.

Despite persistent capacity constraints, particularly in the retention of skilled personnel, the organisation continues to demonstrate resilience. I wish to thank the Department of Cultural Affairs and Sport for its ongoing support through operational subsidies and secondments, which have ensured continuity and stability in our core functions.

On behalf of the Council of Heritage Western Cape, I express my heartfelt thanks to our dedicated staff, committee members, stakeholders, and partners. It is through your collective effort that we continue to advance a heritage agenda that is inclusive, responsive and transformative. As we look to the years ahead, we remain steadfast in our mission to conserve the past, serve the present, and shape a heritage landscape that is dynamic and meaningful for future generations.



Chairperson of Council
Reyhana Gani
Date: 29 August 2025



4. CHIEF EXECUTIVE OFFICER'S OVERVIEW

Introduction

The 2024/2025 financial year unfolded in the context of a changing political administration and an evolving public service landscape in which the need for responsive, efficient and inclusive governance remains paramount.

Within this environment, Heritage Western Cape (HWC) has reaffirmed its strategic relevance by not only fulfilling its core legislative mandate under the National Heritage Resources Act (Act 25 of 1999) but also contributing meaningfully to economic development, spatial transformation, and social cohesion.

HWC is a mature and fully functional Provincial Heritage Resources Authority (PHRA), now in its third decade of operation. It continues to administer a high volume of heritage applications and is recognised for delivering technical and professional expertise in the management of tangible and intangible heritage resources across the province. The reporting period demonstrates the institution's ongoing efforts to modernise internal systems, collaborate with municipalities, and advance the systemic reform needed to streamline regulatory processes and reduce service delivery bottlenecks.



Spending trends

Economic Classification	2024/25			2023/24		
	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	2 183	1 730	*453	2 727	2 722	5
Total	2 183	1 730	*453	2 727	2 722	5

* The variance is mainly due to legal fees budgeted for but not utilised

Capacity constraints challenges Facing the Public Entity

Despite its maturity and capacity, HWC continues to operate under considerable pressure due to the volume of applications for structures older than 60 years. In 2024/2025, HWC processed 2,256 heritage applications, of which 1,535 were submitted in terms of section 34 of the NHRA. This constitutes approximately 68% of the annual workload, much of it relating to Grade III heritage resources, technically a municipal function.

HWC's ongoing management of local-level resources reflects the limited delegation of powers to municipalities. Although the City of Cape Town has long demonstrated competence in heritage management, the official delegation remains outstanding. This continues to affect HWC's operational efficiency and necessitates the direction of professional staff to applications of local significance.

Discontinued key activities/activities to be discontinued

HWC is actively transitioning the management of Grade III heritage resources to competent local authorities. A strategy, developed jointly with the City of Cape Town, includes targeted exemptions, the placement of heritage resources on registers, the declaration of heritage areas, and the eventual delegation of authority. These concurrent initiatives will, over time, reduce duplication, cut red tape, and enhance local accountability.

New proposed key activities

HWC has adopted a new Council-approved Marketing and Communication Strategy to strengthen public engagement and support awareness around the importance of heritage. Furthermore, the organisation launched a technology-driven initiative to implement QR code signage at Provincial Heritage Sites, enabling access to heritage narratives through mobile devices. This digital innovation complements broader efforts to integrate heritage education with accessible site-based experiences.

Supply Chain Management

HWC continues to apply sound Supply Chain Management (SCM) systems and controls, supported by the Department of Cultural Affairs and Sport. These processes ensure transparency, legislative compliance, and effective resource use. Procurement decisions and financial management are routinely reviewed to enhance accountability and performance.

All concluded unsolicited bid proposals for the year under review

There was no unsolicited bid proposals received or finalised during the reporting period.

Whether SCM processes and systems in place

HWC maintains efficient, compliant, and auditable SCM systems. These support the effective and ethical management of public funds and the implementation of operational plans in line with the PFMA.

Challenges experienced

The key challenge remains the recruitment and retention of skilled staff, particularly heritage specialists. This is compounded by remuneration disparities between provincial and national government structures. HWC addressed this through internal wellness programmes, culture enhancement initiatives, and the implementation of non-financial incentives. The annual Wellness and Culture Journey is one such intervention that reinforces staff resilience and supports a healthy organisational culture.

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

HWC achieved a clean audit outcome in the 2023/2024 financial year. This reflects the robustness of the organisation's governance framework, financial controls and performance reporting systems.

Outlook/plans to address financial challenges

While operationally stable due to DCAS support, HWC remains mindful of its long-term financial sustainability. During the year, the Council reviewed its permit fee structure, which had remained unchanged since 2016. A revised, market-aligned fee schedule has been approved by Council and submitted for consideration by Provincial Treasury. This adjustment seeks to balance cost recovery with service accessibility while accounting for the potential impact of delegated responsibilities to municipalities.

Events after the reporting date

There were no material post-reporting events that impacted the operations or financial position of HWC.

Economic viability

HWC is economically viable and operationally stable through ongoing support from the Department of Cultural Affairs and Sport and the collection of own revenue related to permit application fees. This support is crucial in the form of an operational subsidy, which ensures that HWC can maintain its core functions and services effectively. Additionally, the secondment of staff from the department provides HWC's human resource capacity, allowing it to manage its workload and address heritage-related matters efficiently.

Achievements

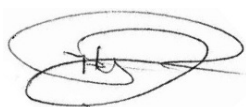
HWC achieved or exceeded all its Annual Performance Plan targets for the year. These included:

- Processing 2,256 heritage applications.
- Conducting inspections at four Provincial Heritage Sites.
- Promoting two declared Provincial Heritage Sites through public events.
- Hosting two heritage stakeholder engagements.
- Publishing two calls for the identification of new Provincial Heritage Sites.

In addition, significant progress was made through the Lean Management methodology and the implementation of the Service Delivery Improvement Roadmap. These initiatives have led to improvements in application processing, internal coordination, and public accessibility to services. HWC also advanced the exemption process for development areas, reducing unnecessary permit referrals and supporting the Growth for Jobs strategy.

Acknowledgement/s appreciations

I wish to express my deepest appreciation to the Council of Heritage Western Cape, our dedicated committee members, professional and administrative staff, and our partners across government and civil society. Your steadfast support and commitment have been instrumental in delivering on our shared mandate. As we move forward, HWC will continue to protect and promote the rich cultural legacy of our province while embracing innovation and collaboration to meet the evolving needs of the people of the Western Cape.



Chief Executive Officer
Michael Janse van Rensburg
Date: 29 August 2025

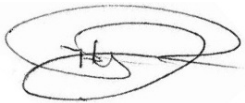
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

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

- All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General.
- The annual report is complete, accurate and is free from any omissions.
- The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- The Annual Financial Statements (Part F) have been prepared in accordance with the 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 conclusion on the annual financial statements.

In our conclusion, 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 2025.

Yours faithfully



Chief Executive Officer
Michael Janse van Rensburg
Date: 29 August 2025



Chairperson of Council
Reyhana Gani
Date: 29 August 2025

6. STRATEGIC OVERVIEW

6.1. Vision

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

6.2. Mission

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

6.3. Values

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

7. LEGISLATIVE AND OTHER MANDATES

Heritage Western Cape as 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 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 consider the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and inter-governmental relations	Heritage Western Cape co-operates with all spheres of government. In terms of its mandates, HWC works in close co-operation with the Department of Cultural Affairs and Sport, the South African Heritage Resources Agency (SAHRA) and local authorities 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	Direct Responsibility of Heritage Western Cape
Constitution of the Republic of South Africa, 1996	
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 70	Provincial legislation must provide for the establishment and reasonable funding, within the province's available resources, of a cultural council or councils for a community or communities in the Western Cape, sharing a common cultural and language heritage.
Section 81	Heritage Western Cape must implement policies to actively promote and maintain the welfare of the people of the Western Cape, specifically regarding 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

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 guidance on the grounds to review the decisions of administrators in court.

Legislation	Reference	Description
Protection of Personal Information Act, 2013	Act 4 of 2013	<p>This Act places a responsibility on institutions to ensure the following:</p> <ul style="list-style-type: none"> To promote the protection of personal information processed by public and private bodies; and To introduce certain conditions 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	<p>Heritage Western Cape derives its mandate from this legislation. Furthermore, the Act empowers HWC to perform the following:</p> <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.
World Heritage Convention Act, 1999	Act 49 of 1999	<p>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.</p>
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.	<p>Regulations provide for the practical implementation of heritage management in the Western Cape.</p>

7.3 Policies

Policy	Description
Code of Conduct for HWC Members	The primary purpose of the Code is to promote exemplary conduct amongst members to give the HWC institutional credibility.
Financial Delegations	Delegations of power issued by the Accounting Authority in terms of Sections 44(1) and 44(2) of the Public Finance Management Act, 1999
SCM Delegation	Delegations of power issued by the Accounting Authority in terms of Sections 44(1) and 44(2) of the Public Finance Management Act, 1999.
Materiality Framework	The Accounting Authority is required to develop and agree on a framework of acceptable levels of materiality and significance with the Executive Authority in consultation with external auditors.
Fraud Prevention Plan	The policy provides response mechanisms to report investigate and resolve incidents of fraud which impact on the Entity.

Policy	Description
Enterprise Risk Management Strategy and Implementation Plan	To give effect to the requirements of the PFMA, Act 1 of 1999, Section 51(1)(a) (i) which states that the accounting authority must ensure that the entity has and maintains an effective and efficient and transparent system of financial and risk management and internal control.
Remuneration of Members	To facilitate payment to members of the HWC nominated to attend conferences, projects, meetings, and workshops on behalf of the Entity.
Supply Chain Management Policy	To regulate supply chain management within the Entity

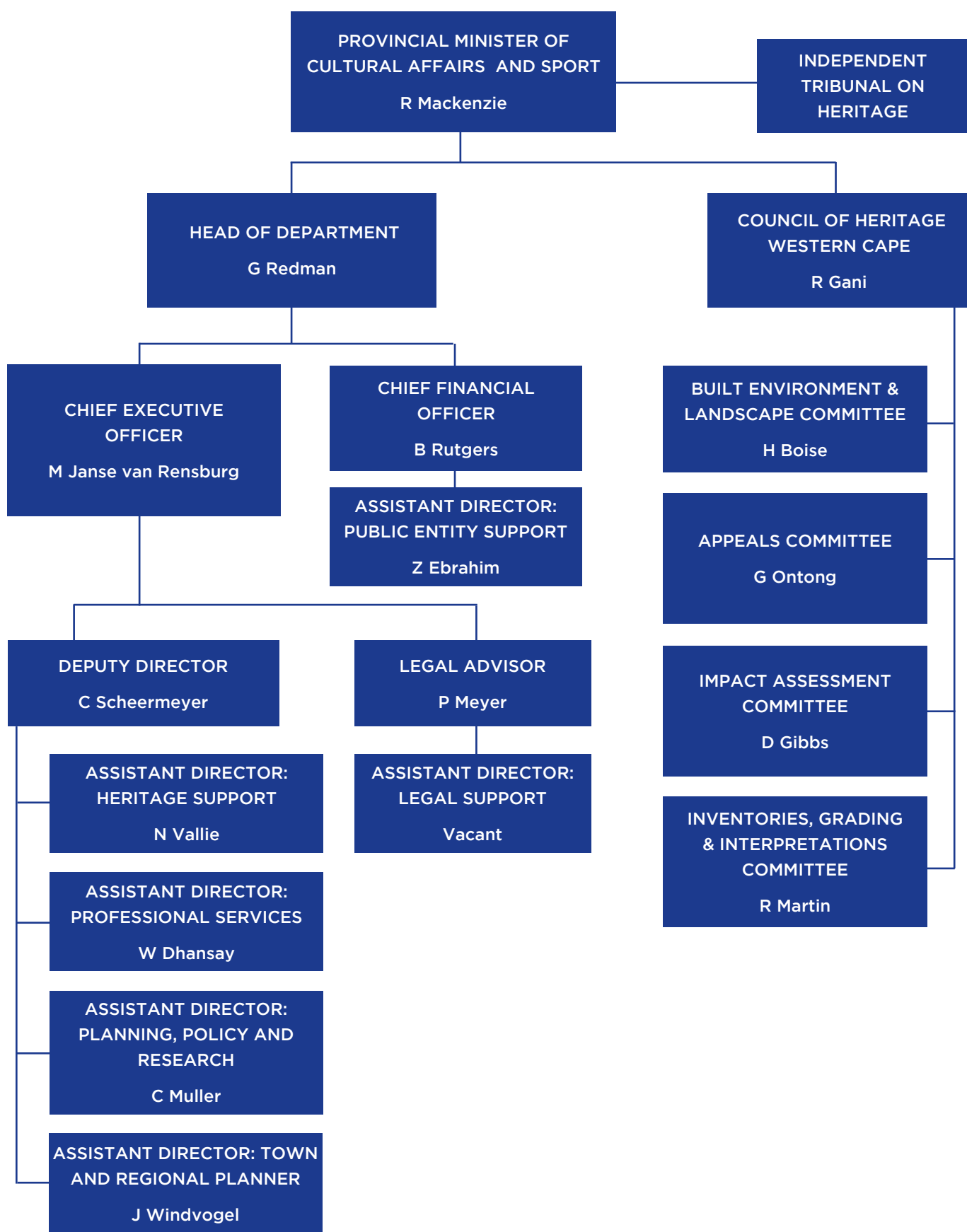
7.4 Case law

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 ' <i>bona fide</i> 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 <i>audi alteram partem maxim</i> .
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.
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.

Court Case	Reference	Description
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 Eiensontwikkeling (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 is 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. In this particular case the condition that the heritage authority may control the replacement structure in a demolition was upheld. It also addressed the issue of whether the imposition of such a condition was a contravention of Section 25 of the Constitution (the property right) and held that it was not.
Piketberg Local Heritage Committee and Another v Liebco Vleishandelaars Edms Bpk and others (Heritage Western Cape 2nd Respondent)	Western Cape High Court, case no. 1103/ 2016	Application for review of a decision of HWC's Built Environment and Landscape Committee (BELCom). Permission was granted by BELCom to demolish a building on Erf 207 Piketberg. The Piketberg Heritage Committee applied to the High Court to review the decision as the provisions of PAJA were not complied with. The Court considered HWC's present policy of requiring consultation only with registered conservation bodies and held that, as the decisions taken had the potential to affect members of the general public, broader public consultation was required. This will mean that applicants will be required to advertise proposals for comment from the general public.

Court Case	Reference	Description
Bryer NO and others v HWC	Western Cape High Court, case no. 16392/2017	Application for review of a decision of HWC to impose a stop works order and a declaratory as to whether an application in terms of Section 38 of the NHRA was necessary. This hinged on the definition of the trigger factor in S38(1) of a 'site greater than 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 Rate-payers 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 Section 27 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 Elands Bay). 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 Section 25 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 Section 25 of the Constitution is not absolute but is subject to public interest rights.

8. ORGANISATIONAL STRUCTURE



PART B: PERFORMANCE INFORMATION



L'Agulhas Lighthouse, Cape Agulhas

The L'Agulhas Lighthouse was the third lighthouse erected in South Africa in 1848 and it is the second oldest lighthouse that is still operating. The building was declared a National Monument in 1973.

1. AUDITOR-GENERAL'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 Pre-determined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 60 of the Annual Report for the Auditor's Report, published as Part F: Financial Information.

2. OVERVIEW OF PERFORMANCE

2.1. Service delivery environment

The 2024/2025 financial year unfolded within the context of a change in political administration, requiring Heritage Western Cape (HWC) to take cognisance of shifting government priorities in the growing demand for improved service delivery, economic development, and responses to high unemployment. In this evolving landscape, HWC continues to reinforce the role of heritage as a catalyst for driving social conversations, shaping ideas, and contributing to local economies. The entity continued to deliver on its legislative mandate through the effective functioning of its statutory committees, ongoing dialogue with municipalities on heritage matters, and the provision of professional and technical guidance in heritage resource management.

HWC is the provincial heritage resources authority (PHRA) responsible for the identification, protection, conservation, promotion, and management of heritage resources in the Western Cape. Its legislative mandate to manage heritage matters in the province is derived from the Constitution of the Republic of South Africa, the Constitution of the Western Cape, and the National Heritage Resources Act (Act 25 of 1999) (NHRA). The Act establishes a three-tier system for heritage management: national (Grade I), provincial (Grade II), and local (Grade III) levels, with HWC responsible for provincial-level resources and. HWC has been operational as a functioning PHRA for over twenty years and has developed an institutional framework and systems that has successfully delivered on its strategic and operational goals as a fully functional PHRA.

Practically, it has managed a significant volume of local-level heritage resources over the years by way of permit applications and the service delivery environment in 2024-2025 continuous to be characterised as such. The bulk of permit applications processed by HWC are largely section 34 applications for structures older than 60 years, with approximately 68% of such applications (comprising alterations, additions and partial demolitions, and total demolitions) being apportioned to the total applications received within the 2024-2025 financial year. While not its primary mandate, it is taking up the bulk of HWC's operational capacity as the demand for services continues to be for applications older than 60 years (s34 applications), and larger development applications as triggered by section 38 of the NHRA.

Due to the limited delegation of powers to local authorities, HWC continues to manage Grade III resources across the province. The process of delegating functions to local authorities has involved many interactions and iterations of discussions with local authorities, more specifically with the City of Cape Town (CoCT) and Drakenstein Municipality. In particular, the CoCT, having demonstrated competence to undertake the functions over the past decade, remains a key stakeholder in the ongoing process of discussion to finalise delegations. To facilitate this systematically, HWC and the CoCT developed a joint strategy to enable the transition, with the aim of ensuring a reduction in red tape and better management of local heritage resources. This approach consists of several strategies, including Strategy 1: Put in place exemptions from the requirement of s34 in areas that do not have conservation-worthy heritage resources; Strategy 2: Placement of Heritage Resources on the Heritage Register (to be protected through the HPOZ) and lift 34(1) on such resources; Strategy 3: Declare Heritage Areas (to be protected through the HPOZ) and lift s34(1) in the declared Heritage Areas; Strategy 4: Delegate to the Local Authority; Strategy 5: Combining

s38 into the HPOZ process through s38(8) where the HPOZ is in place; and Strategy 6: Legislative Reform. These strategies are running concurrently as these span the short, medium and long term and each adds to the intended streamlining of services to the public.

While HWC and CoCT have developed the above approach to address the delegations pertaining to the management of local heritage resources, there is a clear need for the delegations to be finalised. The benefit of this would be that the local authority, in this case, CoCT, will effectively become a 'one-stop shop' for processing section 34 development applications. There would no longer be a need for applicants to be referred to HWC, making it more efficient as a one-step delivery process as opposed to the current two processes applicants must undertake via the local authority and HWC independently. HWC recognises the positive outcomes this would have in cutting red tape in service delivery for applicants and creating an enabling environment for the Western Cape Government's Growth for Jobs strategy.

In line with the Western Cape Government's Growth for Jobs strategy and its drive to cut red tape, HWC actively engaged in systemic reform. Firstly, through its service delivery improvement roadmap and secondly, through adoption of the Lean Management culture, which includes the implementation of Lean Management methodology and approach. The initial training and groundwork was undertaken in the previous financial year through the Department of Economic Development and Tourism, and the Lean Institute Africa and the University of Cape Town's Graduate School of Business.

The Lean Management training comprised two phases, with the first being a two-day programme introducing the principles, fundamentals, and strategies of the Lean Management methodology. This was followed by a rigorous three-month Phase Two programme, which unpacked the methodology in more detail, focusing on a comprehensive understanding of each pillar of the methods and on effective problem identification and problem-solving by employees at all operational levels. The HWC team used the HWC permit application process as a case study to implement Lean Management methodology, identifying areas of waste, overburden, and under burden of resources, and determining which processes were value-adding to applicants. The training was very successful and was the first Lean Management training undertaken by an entire team across all levels of its operations. This training has provided the team with outcomes in terms of plans to continuously improve its services, minimise waste, and create a culture of citizen-centric service delivery.

In the year under review HWC continued to participate in transversal platforms, including the Provincial Property and Development Forum (PP&DF) and the Regional Planning Governance Technical Working Group (RPG-TWG), This follows on from the Fixed Capital and Property Development Forum launched in 2019, an initiative to identify and address blockages in service delivery in key points for the province.

HWC has continued with key initiatives which has been adopted within the strategy document with the CocT and further expressed in the HWC Service Delivery Improvement Roadmap. These include:

- The exemption of certain areas or types of development from the need to obtain heritage authorisation.
- Engaging 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, taking into consideration learnings from the Lean Management methodology.

To further elaborate on exemptions, seven areas were identified to be exempted from the requirements of Sections 34 and 38 of the National Heritage Resources Act 25 of 1999 (NHRA). The areas are listed in the table below:

Gazette Notice No.	Exemption Area
8982	Airport Industria Exemption S34 and S38
8982	Mitchells Plain Exemption S34 and S38
8982	Atlantis Exemption S34 and S38
8982	Flamingo Exemption S34 and S38
8982	Kuils River Exemption S34 and S38
8982	Ottery Exemption S34 and S38
8982	Voortrekker Exemption S34 and S38

The purpose of the exemption process is to exempt geographical areas with limited heritage resources from the requirement to obtain a permit under section 34(1) of the NHRA for the alteration or demolition of 60 -year-old structures and from the requirements of section 38 impact assessments with the approval from the Minister of Cultural Affairs and Sport. The exemption process aims to reduce the number of applications submitted to Heritage Western Cape (HWC) and to provide certainty and a more streamlined process for development in these areas. HWC will continue to work with the City of Cape Town and other stakeholders to ensure exemptions are effected where appropriate to alleviate the need for heritage approvals where heritage resources will not be impacted.

The needs in the service delivery environment remain high in respect of efficient services that are accessible to the public. Matters such as economic growth, jobs, technology, social welfare, the environment, and the wellbeing of the people of the Western Cape have been considered. The areas of priority identified in the financial year, which are also reflected in the planning of HWC's Annual Performance Plan, underscore priorities within heritage resources management that 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 through its policies, regulations, and guidelines.
2. Working closer with municipalities and conservation bodies to ensure the protection and promotion of significant heritage resources in the province in terms of the NHRA.
3. Hosting heritage events and programmes to highlight the positive and stabilising effects that heritage can have in communities in resolving social ills, creating social inclusion, and building active citizenship.

HWC Registered Conservation Bodies

The role of local conservation bodies and interest groups continues to influence and assist in HWC having a collective, integrated approach to proactively managing heritage and to provide better service delivery of the WCG. In its engagements in the year there have been many discussions related to the significance of intangible heritage resources and the inclusion of first nation groups in conservations and their registration as conservation bodies. 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 heritage as a pivotal pillar in the development and wellbeing of society. To this end more focus has been given to the administration and approval of conservation bodies of HWC in terms of section 25 of the NHRA. Five applications were approved at initial tabling at the Inventories, Grading and Interpretations (IGIC) Committee meetings with a further three applications being endorsed after, "Further Requirements", were met. Approximately 10.15% of already registered conservation bodies complied with submitting their annual general meeting minutes and reports. No registered conservation body applied for their

boundaries to be amended. Queries, both telephonic and via email contributed to 60% of this portfolio's tasks. The graph below provides a statistical summary of the work of HWC in managing registered conservation bodies, related to the administration of conservation bodies.

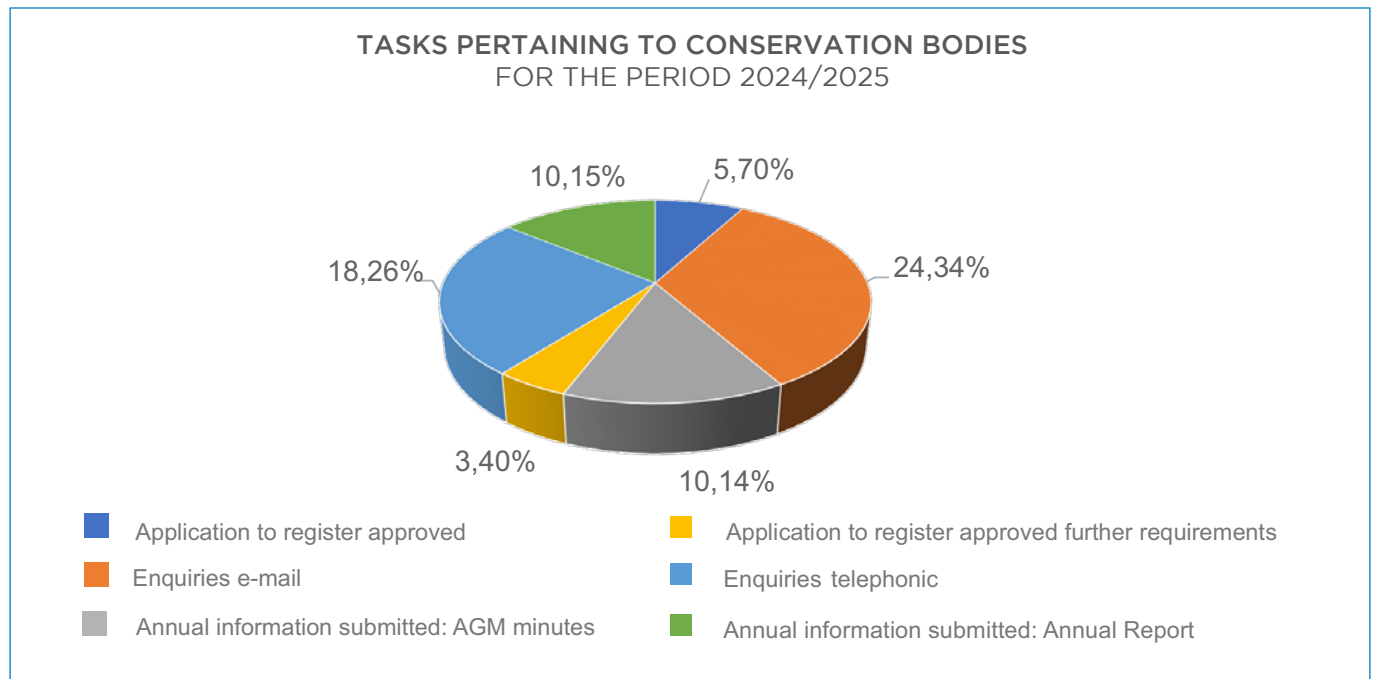


Figure 1: Activities related to the management of conservation bodies for the period from 2024 to 2025.

PROVINCIAL HERITAGE SITES

The Call for Nominating Provincial Heritage Sites

The call for the nomination of Provincial Heritage Sites is published twice per financial year on the Heritage Western Cape website. In the 2024/2025 financial year, it was published on 20 May and again on 28 October 2024. Although these two dates fulfil the annual performance targets, nominations for Provincial Heritage Sites are open to interested and affected parties throughout the year.

Submitted nominations are assessed for Grade II significance at the quarterly meetings of the Inventories, Grading and Interpretations Committee (IGIC). Committee members evaluate the nominations in terms of section 27(8) of the National Heritage Resources Act. During the 2024/2025 period, both the Battle of Muizenberg (Muizenberg) and Javia Mosque (Strand) underwent the required 30-day consultation and 60-day broader public participation processes. As no objections were received, the final phase was submission to the Heritage Western Cape Council. The nomination of the grave of liberation stalwart Ashley Kriel as a Provincial Heritage Site was also initiated during this period.

Quick Response (QR) Code Plaques

In 2022, Heritage Western Cape initiated a project to individually mark all Provincial Heritage Sites with QR code plaques that provide background information on the significance of each heritage resource. Once scanned, stakeholders are directed to the relevant Provincial Gazette, which includes a short history and explanation of the site's significance.

During the 2024/2025 period, the QR code unveiling ceremony for Hostel 33 was held on 22 May 2024 at Lwandle Museum.



Figure 2: The unveiling of the QR code plaque at Princess Vlei, PHS (Source: DCAS Communications, November 2024).

On 19 November 2024, the QR code plaque at Princess Vlei was unveiled by the MEC, Mr Ricardo Mackenzie. The Chairperson of Council and the Chairperson of the Inventories, Grading and Interpretations Committee (IGIC) were also in attendance.

Elands Bay Cave Signage

As part of the strategic priority to “Promote Heritage Values”, particularly digital content (as indicated in the HWC Service Delivery Roadmap for 2023 to 2025), a QR code was also embedded in the signage boards at Elands Bay Cave in February 2025, when new boards were installed. The damaged and illegible signage was replaced to ensure the significance of Baboon Point as a Provincial Heritage Site is effectively communicated to all interested and affected parties.



Figure 3: The new signage board at the bottom of Elands Bay Cave steps opposite the PHS plaque (February 2025).

Lastly, a continuing challenge within the heritage resources environment is the need for appropriately qualified personnel and, where possible, experienced staff in heritage resources management. Local and national positions in this field often offer more competitive salaries than can be offered at a provincial level. This inevitably leads to some staff choosing to move to higher-paid positions.

As part of the HWC Service Delivery Improvement Plan, measures have been introduced to address this potential attrition by focusing on the wellbeing of staff and providing non-monetary incentives that contribute to building a healthy and valued organisational and team culture.

A Wellness and Culture Journey was hosted during the financial year, focusing on the health, wellbeing, and development of the team. This initiative was implemented to complement the learnings from the Lean Management methodology and to support the wellbeing of staff in improving service delivery.

Such qualitative approaches within the work environment have benefitted the team not only in terms of the internal service delivery environment but also externally, where continuous service delivery improvement is pursued through Lean Management principles.

2.1.1 Summary of applications, site inspection reports and enquiries

While the NHRA provides for a variety of activities to be undertaken by a provincial heritage resources authority, the bulk of HWC's work still comprises the processing of applications under the terms of Chapter II of the Act. During the year under review, HWC processed 2256 heritage applications.

During the year under review there was a continued coordinated programme of site inspections of Provincial Heritage Sites. These sites ranged from sites which relate to the built fabric, to archaeological resources and intangible heritage resources. The inspections were undertaken per quarter and comprised an analysis of the state of conservation of each site and the important management considerations for each site going forward. This approach aligns with HWC's proactive management approach to Provincial Heritage Sites, and this is in line with its primary mandate as provincial heritage resources authority. Sites inspected and reported on in the period review provincial heritage sites in the province. These do not include the site inspections that involve permit applications or reports of illegal work, which are largely related to grade III heritage resources. The PHS site inspections as part of the annual performance review include sites of varying significances of which some are historical structures and intangible heritage resources:

- Old Girls' Public School, 25 Church Street, Beaufort West; significance relates to the historical built environment.
- Matjiesfontein, Pieter Meintjies Fontein 274, Laingsburg: significance relates to historical built environment and historical cemetery.
- Baboon Point (Cape Deseada), Verlorenvlei, Elands Bay, Piketberg District: significance relates to prehistoric archaeology.
- Gugulethu 7 Memorial Site, Steve Biko Drive, Gugulethu: significance relates to the commemoration of 7 anti-apartheid activists who were involved in the liberation struggle.
- Trojan Horse Memorial, 97 Thornton Road (between Klipfontein and Repulse Road), Athlone.

2.1.2 Number of applications per year

The bulk of the applications were applications relating to alterations, additions to, or total demolition of structures older than 60 years in terms of Section 34 of the NHRA, which totaled 1535 in the year under review. Of the 2 256 applications processed by HWC, 106 were applications pertaining to Provincial Heritage Sites, which increased from 86 in the 2023-2024 financial year. A slight increase has also been recorded in the number of permit applications for the excavation or research of archaeological or paleontological sites, from 18 in 2023-2024 financial year to 24 in the 2024-2025 financial year under review. Furthermore, development applications Notifications of Intent to Develop, and Heritage Impact Assessments (HIAs) amounted to 430 and 65 in the year 2023-2024, with a decrease in NIDs to 339 in 2024-2025, and a slight increase with HIAs, increasing from 65 to 67 in 2024-2025 financial year.

The graph in figure 4 illustrates the number of applications received over the past five financial years and the graph in figure 5 illustrates the types of applications received by HWC:

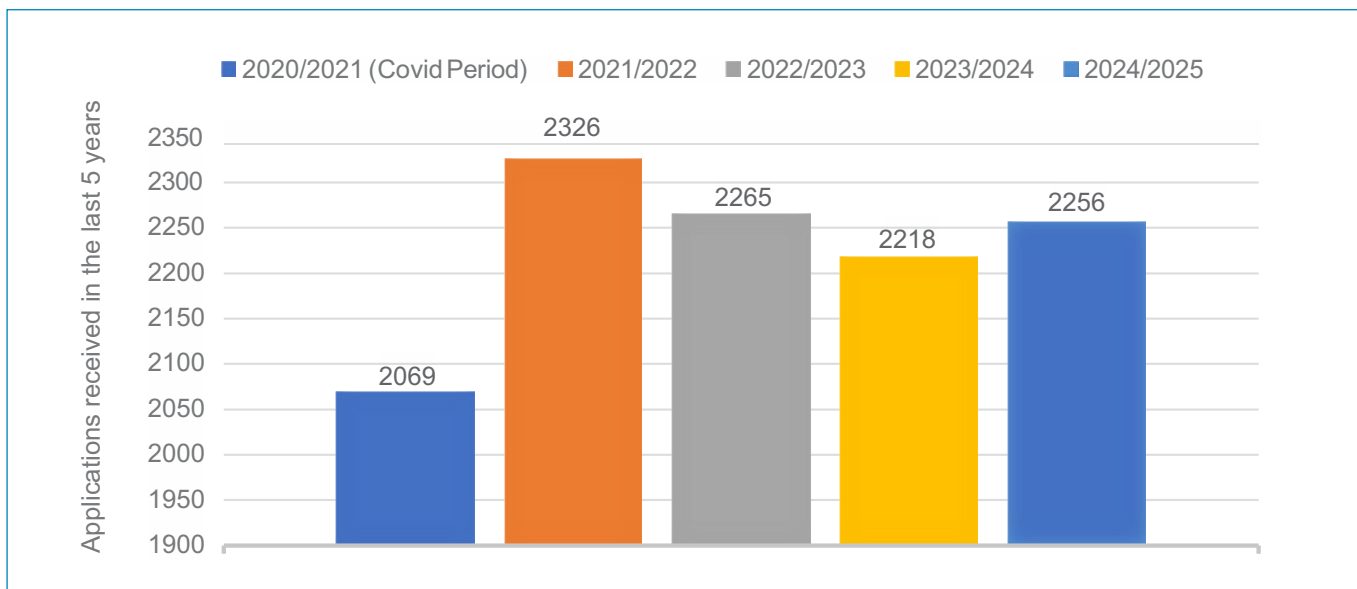


Figure 4: Number of applications received over the past five financial years

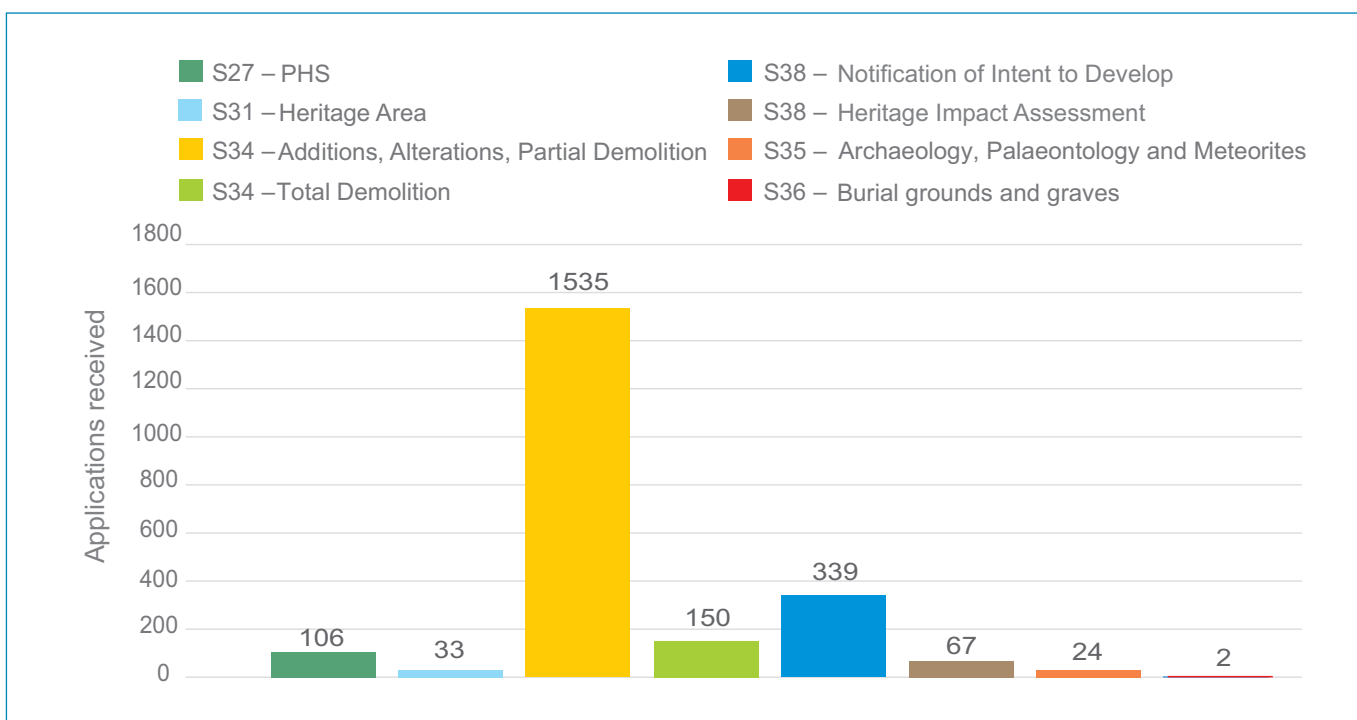


Figure 5: Types of applications received by HWC

2.1.3 Processing of applications by HWC Committees

Applications to HWC are processed by the following committees: Built Environment and Landscape Committee (BELCom), Inventories, Grading and Interpretations Committee (IGIC), Impact Assessment Committee (IACoM), Appeals Committee, and Heritage Officers Meetings (HOMs). The HOMs comprise a committee of staff from the Department, assisting with the operational work of HWC, and are delegated by the Council of HWC to make decisions on permit applications submitted to HWC. The BELCom, IGIC, IACoM, and Appeals Committees are comprised of members of the public appointed through a public call for nominations. These members have the necessary competencies and heritage expertise to assist the Council with its work.

The agendas for all committee meetings are posted on HWC’s website and circulated to parties wishing to attend the meetings and partake in the discussions. Live updates of the agendas are provided via the HWC Whatsapp group. The graph below (figures 6 and 7) illustrates the applications considered by each committee, illustrating the number of meetings hosted by each committee to make decisions on applications. The total number of committee meetings for the year was 92. The bulk of the meetings over the year comprise the Heritage Officers’ Meetings (HOMs), as it is within this committee that the majority of applications to HWC are considered and finalised, as demonstrated in figures 6 and 7. A deliberate and focused effort has been made to streamline processes by reducing the number of cases escalated to other committees. By concentrating on non-controversial heritage matters that can be addressed more efficiently, HWC ensures quicker turnaround times for applicants, and improving responsiveness. This approach reflects a strong commitment to being citizen-centric, applicants are provided with a system that is more predictable, transparent, and responsive to their timelines. In doing so, HWC is not only upholding heritage values but also recognising the broader social and economic implications of regulatory delays. Ultimately, this balance of efficiency and accountability reduces “red tape” and builds public trust, ensuring that heritage protection and citizen service delivery work hand in hand.

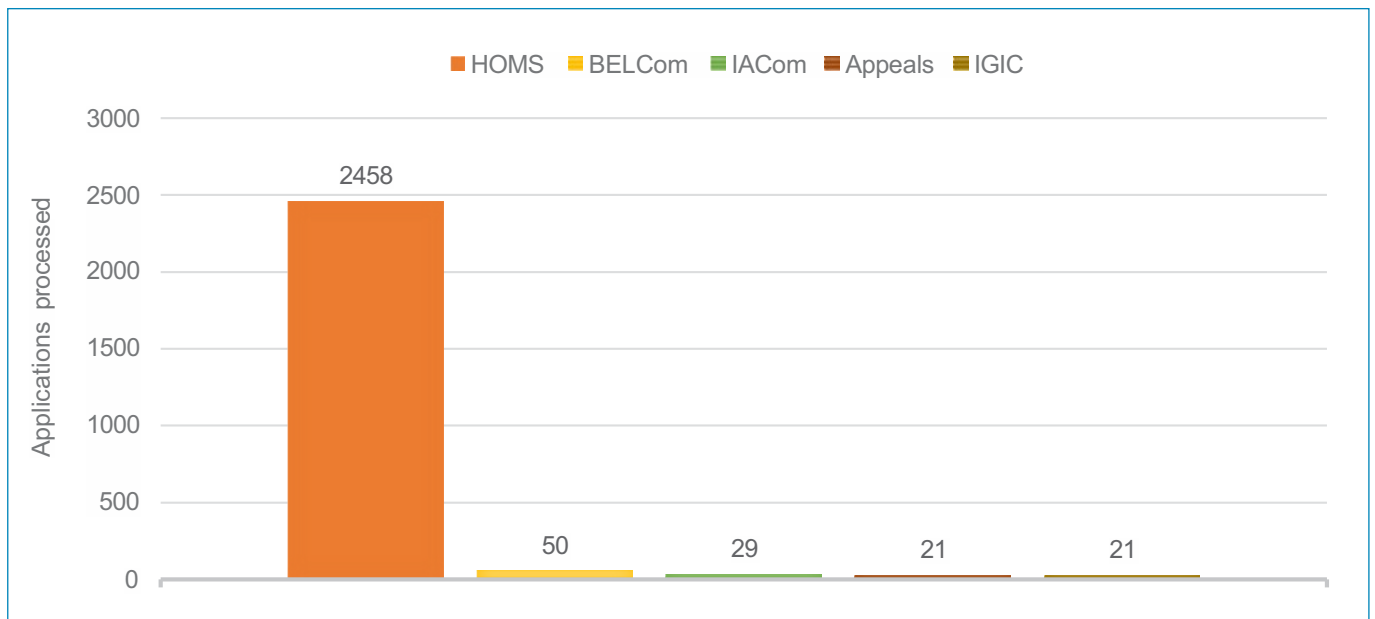


Figure 6: Applications processed by HWC.

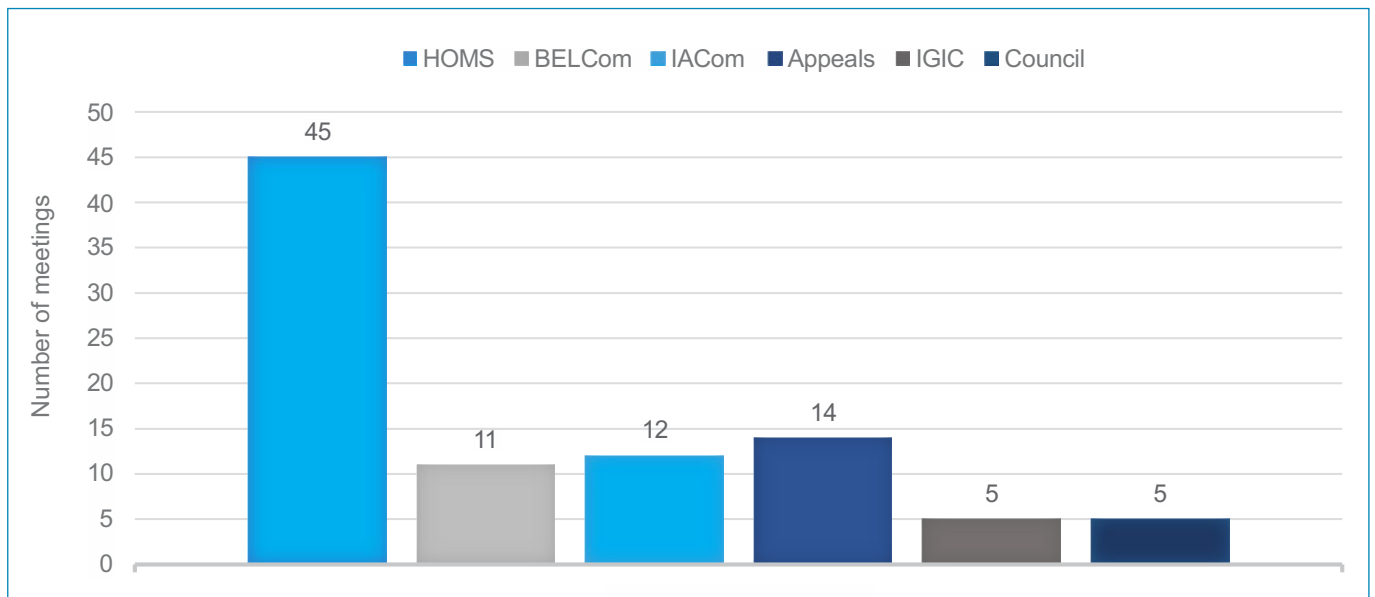


Figure 7: Meetings held by each committee of HWC

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 stipulate 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 24 appeal applications were lodged with the Appeals Committee. The appeals were mostly section 34 applications related to buildings older than 60 years. There were also appeals against the issuing of archaeological permits in terms of section 35 of the NHRA.

2.1.5 Appeals to the Independent Tribunal on Heritage

If any member of the public or an applicant is not satisfied with a decision of the Appeals Committee, they have the 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 with expertise in heritage matters or law. The Ministerial Tribunal is independent of HWC, and the appeal is heard as a wide appeal, meaning the Tribunal can consider new information when reviewing the grounds for appeal. However, the Tribunal cannot go beyond the scope of what has been cited by the appellant as the grounds for appeal. During the financial year under review, decisions were referred to the Ministerial Independent Tribunal, of which nine were considered in that financial year. Of the heard items, rulings were received for nine matters, of which six were in HWC's favour, and one appeal was withdrawn prior to the hearing.

2.2. Organisational environment

On 1 November 2022, the Minister of Cultural Affairs and Sport appointed a new Council of HWC, as the previous Council's three-year term ended on 31 October 2022. The new Council comprises members with diverse qualifications and expertise, ranging from architecture, town planning, and structural engineering to heritage resources management, business, and law.

The new Council appointed its committees in February 2023 following a public call for nominations and a final adjudication of members. The BELCom, IACom, IGIC, and Appeals committees, appointed as of 1 March 2023, have worked well, with the chairpersons of the committees reporting on their work at the quarterly Council meetings. The terms of the committees align with the three-year term of the Council, which will end on 31 October 2025. The committee members possess skills and expertise relevant to their designated committee functions as delegated by the Council. HOMs is the only committee comprising solely staff appointed by DCAS, assisting the entity with its functions. HOMs is delegated by the Council to make decisions on applications to HWC.

HWC has started assessing its revenue stream by increasing permit application fees to be in line with market-related fees charged by similar institutions in order to ensure long-term operational viability of the entity. One of its revenue streams is the charging of fees for processing permit applications. These fee increases consider future delegations and the processing of heritage permit applications at the local authority level, which will reduce the entity's permit application fee income. The current fee structure has been in place since July 2016, and HWC has undertaken a rigorous evaluation to determine a considered and fair increase based on comparable fees charged by similar organisations. The Council of HWC has agreed to the updated fee structure, and it is pending approval by provincial treasury.

Regarding the financial scenario, an inherent risk related to contingent liability HWC faces is its decision-making on permit applications due to possible legal action. This risk has been appropriately mitigated within the risk tolerance level, as an appointed legal adviser (Deputy Director) oversees all decisions and meetings of the Council and Committees. An Assistant Director was successfully appointed as part of the legal team.

During the year, recruitment continued to ensure additional staffing capacity was provided to HWC as part of the DCAS capacitation of its Heritage Resources Management Services section within the Museums, Heritage, and Geographical Names directorate. Staff within this section are seconded to the entity, which includes administrative support.

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.
Procedure for exempting a defined geographical area for the provisions of Sections 34 and 38 of the NHRA	The purpose of this procedure is to enable the exemption of certain geographical areas from the necessity to obtain a permit in terms of Sections 34 and 38 (with approval from the MEC) of the NHRA to reduce the number of applications assessed by Heritage Western Cape (HWC) and to provide certainty to prospective buyers and developers. The exemption will be applicable to an identified area which is not deemed to be of sufficient heritage significance to justify formal protection as a heritage area, and which is thus capable of development without a permit. Any individual heritage resources within the area can be placed on the heritage register, thus ensuring their protection.

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 to set a final date for the matter to be heard on 10 May 2022. The matter was then once again postponed until 20 June 2022. A meeting was subsequently held between the Magistrate and the defendant. Thereafter Heritage Western Cape was informed that the case has been withdrawn, without providing the reasons for the withdrawal. Reasons for the withdrawal is being sought from the Magistrate Court.
Table Bay Harbour CAS 53/01/2025	State v Waterfront Property Holdings (Pty) Ltd	Criminal charges were laid in respect of the unauthorised demolition of the historic and unique folded concrete ceiling of the Union Castle Building situated at 3 Dock Road, Waterfront, Cape Town. The matter has been referred to the Directorate of Public Prosecutions and a Prosecutor has been assigned. HWC has had meetings with the prosecutor. The case is ongoing.

2.3.3 HWC matters in court

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 with 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 is to ‘conserve and promote heritage resources that build a sense of social inclusivity and contribute to economic growth.’ The outcome indicators reflect an integrated management of heritage resources, with the first outcome indicator addressing the protection of heritage resources and the second focusing on the management of heritage resources through promotion.

Over the past year, there have been satisfactory outcomes regarding these strategic indicators, as all targets in the Annual Performance Plan under review were achieved. One target was overachieved: the number of Council meetings hosted in order to make decisions in terms of the NHRA. Additionally, the Service Delivery Improvement Road Map serves as a tool to track the operational implementation of the improvement roadmap, emphasising a citizen-centric service delivery approach to expand capacity, promote heritage, and improve efficiency.

3. PERFORMANCE INFORMATION BY PROGRAMME: HERITAGE RESOURCE MANAGEMENT SERVICES

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:									
No.	Outcome	Output	Output indicator	Audited actual performance	Audited actual performance	Planned annual target	Actual achievement	Deviation from planned target to actual achievement	Reasons on deviations
				2022/23	2023/24	2024/25	2024/25	2024/25	
1.1	Integrated management of heritage resources in the Western Cape.	Policies; regulations; guidelines, plans or protocols developed and approved.	Number of documents submitted to Council that supports the management of heritage resources.	1	2	1	1	-	
1.2	Integrated management of heritage resources in the Western Cape.	Site inspections undertaken by HWC.	Number of site inspections undertaken to provincial heritage sites.	4	7	4	4	-	
1.3	Integrated management of heritage resources in the Western Cape.	Scheduled meetings of HWC council and committees in order to implement NHRA.	Number of Council meetings hosted in support of the implementation of the policy and governance of HWC.	111	101	4	5	+1	One additional Council meeting was held to deal with two PHS nominations. Due to the amount of I&APs invited and to make representations and the time it would take to deal with both cases, a special meeting had to be held as it could not be accommodated within the time of a regular scheduled Council meeting.

Programme / Sub-programme:									
No.	Outcome	Output	Output indicator	Audited actual performance	Audited actual performance	Planned annual target	Actual achievement	Deviation from planned target to actual achievement	Reasons on deviations
				2022/23	2023/24	2024/25	2024/25	2024/25	
1.4	Integrated management of heritage resources in the Western Cape.	The recognition that the site is a declared provincial heritage site by means of a promotional event	Number of provincial heritage site events for the promotion of heritage resources.	2	4	2	2	2	
1.5	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.	4	2	2	2	-	
1.6	Integrated management of heritage resources in the Western Cape.	Public notices that invite the public to submit nominations for identification and consideration as provincial heritage sites	Number of public calls for the identification of provincial heritage sites.	-	-	2	2	2	

Strategy to overcome areas of under performance

The entity achieved all its targets for the year under review. The outcome indicator 'Number of Council meetings hosted in order to make decisions in terms of the NHRA' with an annual target of 4 meetings, one hosted per quarter and was overachieved by one additional meetings with an actual achievement of 5 meetings. There were no areas of underperformance for the entity in the year under review.

Programme/ Sub Programme	Intervention	Geographic location (Province/ District/ local mu- nicipality) (where possible)	No. of beneficiaries (where possible)	Disaggrega- tion of Beneficiaries (where possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the outputs in the APP (where applicable)	Immediate outcomes
N/A								

Linking performance with budgets

The Entity achieved all its performance targets which was underpinned by the expenditure for the year under review.

Economic classification	2024/25			2023/24		
	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	2 183	1 730	*453	2 727	2 722	5
Total	2 183	1 730	*453	2 727	2 722	5

* The variance is due to legal fees budgeted for but not utilised.

4. REVENUE COLLECTION

Source of Income	2024/25			2023/24		
	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	836	911	*(75)	824	845	(21)
Transfer Payment	500	2 500	** (2 000)	1 621	2 195	(574)
Interest Income	847	841	6	282	830	(548)
Total	2 183	4 252	(2 069)	2 727	3 870	(1 143)

* The variance is due to more applications received than anticipated.

** Additional funding received from the Department of Cultural Affairs and Sport to further support the operations of the entity.

4.1. Capital investment

Not applicable.

PART C: GOVERNANCE



Bains Kloof Pass, Wellington

The Bainskloof Pass opened in September 1853, it was the first inland passage to the north and South Africa's interior.

1. INTRODUCTION

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

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

2. PORTFOLIO COMMITTEES

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

Meeting	Topic
Standing Committee on Police Oversight, Community Safety and Cultural Affairs and Sport	
21 August 2024	Introductory meeting and summative briefing of 2024/25 Annual Performance Plan
25 October 2024	Deliberation on the 2023/24 Annual Reports of DCAS and its three entities
28 November 2024	Deliberation on Vote 13: Cultural Affairs and Sport in the Western Cape Adjustments Appropriation Bill, [B2-2024]
20 March 2025	Briefing on the Western Cape Public Library Services Bill [B1-2025]
31 March 2025	Deliberation on Vote 13: Cultural Affairs and Sport in the Western Cape Appropriation Bill, [B2-2025]

SCOPA resolutions

No resolutions were published for the Entity.

The Entity had the following engagements with Provincial Accounts Committee:

Meeting	Topic
Provincial Accounts Committee	
25 October 2024	Deliberation on the 2023/24 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 2024; 31 October 2024; 31 January 2025; 30 April 2025
In-year Monitoring Report	31 July 2024; 31 October 2024; 31 January 2025; 30 April 2025

4. THE ACCOUNTING AUTHORITY/BOARD

Composition of the current Council (appointed from 1 November 2022 to 31 October 2025)

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Area of expertise	Board of Directorships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended
Siphiwo Mavumeng wana	Member	17 November 2022	N/A	National Diploma: Marketing Management	Cultural landscapes; Townand	Western Cape Liquor Authority; Conbin South Africa	BELCOM	14
Ron Martin	Member	17 November 2022	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
Mandla Mdludlu	Member	17 November 2022	N/A	Bluris, LLB, Certificate in Labour Law	Law and Property law	Audit Committee (Overstrand Municipality); West Coast TVET; NHBRC; HPCSA	APPEALS (Alternate member)	5
Corlie Smart	Member	17 November 2022	N/A	BProc; LLM	Heritage law and policy formulation	Belvidex PTY LTD	APPEALS	17
Heidi Boise	Member	17 November 2022	N/A	Btech in Architectural Technological and Planning Geomatics; M Phil Conservation Built Environment	Heritage management and policy matters	Patrimoint Concept	BELCOM	22

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Area of expertise	Board of Directorships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended
Reyhana Gani	Member	17 November 2022	N/A	Chartered Accountant	Finance, internal and external audit, risk management, IT, Disciplinary and Performance Reporting, APP, Strategy	N/A	N/A	5
Dennis Belter	Member	17 November 2022	27 November 2024	MCommPM - Pgrad Dip	Structural Engineer	Gadomski Consulting Engineers	BELCOM	11
Gregory Ontong	Member	17 November 2022	N/A	PTD, BTheology, MCRP (Master of City and Regional Planning) , MPhil (Conservation of the Built Environment)	intangible heritage related to the built environment, its identification, protection and conservation	Ditsong National Museums of South Africa, Pretoria and Committee member at ECPHRA	APPEALS	15

List of Committee members 2023 - 2025

Committee	No. of meetings held	No. of members	Name of members
BELCOM	11	6	Dennis Belter (resigned on 27 November 2024) Graham Jacobs Shawn Johnston Helene van der Merwe Siphiwo Mavumengwana Heidi Boise (appointed on 27 November 2024 as Chairperson) Karin Dugmore-Strom (appointed on 5 March 2025)
Appeals	12	5	Gregory Ontong (Chairperson) Nicholas Baumann (passed on 7 January 2025) Andrew van Graan Stuart Hermansen Corlie Smart Mandla Mdludlu (Alternate member) Claire Abrahamse (appointed on 5 March 2025)
IGIC	5	7	Ron Martin (Chairperson) Jenna Lavin Laura Milandri Jacob Cloete (resigned on 29 July 2024) Emmylou Bailey Lynn Michelle Abrahams (resigned on 5 February 2025) Leslie Witz Robyn Humphreys Amber Williams (appointed on 5 March 2025)
IACOM	12	8	David Gibbs (Chairperson) Dave Saunders Sarah Winter Chefferino Fortuin Katy Smuts Samantha Lee John Wilson-Harris Antonia Malan

Remuneration of 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 Plenary Chairperson's rate is R556.00 per hour, the Committee Chairperson's rate is R486.00 per hour and the rate for members' is R337.00 per hour.

Surname	Name	Remuneration R'000	Other allowance * R'000	Total R'000
Bailey	Emmylou	15	0	15
Baumann	Nicholas	10	0	10
Belter	Dennis	25	2	27
Boise	Heidi	59	6	65
Cloete	Jacob	1	0	1
Dugmore-Strom	Karin	2	0	2

Surname	Name	Remuneration R`000	Other allowance * R`000	Total R`000
Fortuin	Chefferino	32	2	34
Gani	Reyhana	31	6	37
Gibbs	David	31	3	34
Hermansen	Stuart	11	4	15
Humpherys	Robyn	13	0	13
Jacobs	Graham	26	7	33
Johnston	Shawn	30	6	36
Lavin	Jenna	15	0	15
Lee	Samantha	0	3	3
Malan	Antonia	36	5	41
Martin	Ron	28	4	32
Mavumengwana	Siphiwo Innocent	35	4	39
Mdludlu	Mandla	10	0	10
Milandri	Laura	17	1	18
Ontong	Tyrone	34	1	35
Saunders	Dave	34	5	39
Smart	Cornelia	29	5	34
Smuts	Katie	30	5	35
Van Graan	Andre	17	0	17
Van Merwe	Helene	44	6	50
Willson-Harris	John	36	4	40
Winter	Sarah	29	4	32
Witz	Leslie	8	0	8
TOTAL		688	83	771

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

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 his responsibilities relating to risk management.

Enterprise Risk Management Policy and Strategy

The Entity 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 Entity will go about implementing the ERM Policy adopted by the Accounting Officer (AO). This ERM strategy is informed by the Provincial Enterprise Risk Management Policy and Strategy (PERMPS), specifically as it relates to appetite levels, as well as its own ERM Policy and risk profiles.

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, Parts 1, 2 and 3. The ERMECO also reports that it has adopted the appropriate formal Terms of Reference (approved by the ERMECO chairperson on 24 May 2022) and regulated its affairs in compliance with this Terms of Reference and has discharged all its responsibilities as contained therein.

ERMECO members

The ERMECO comprises of the AO and selected members of the Department of Cultural Affairs and Sport's management team and is chaired by the AO 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
Mr G Redman	Accounting Officer (Chairperson)	4
Dr C van Wyk	Chief Director: Cultural Affairs	4
Dr L Bouah	Chief Director: Sport and Recreation	4
Ms B Rutgers	Director: Financial Management (CFO)	4
Mr S Julie	Director: Strategic and Operational Management Support	4
Dr M Janse van Rensburg	Director: Museums, Heritage and Geographical Names Services	4
Mr T Mchunu	Director: Arts, Culture and Language Services	2
Ms C Sani	Director: Library Service	4
Ms N Dingayo	Director: Provincial Archive Service	4
Mr T Tutu	Director: Sport Promotion	4
Ms D Manuel	Director: Sport Development	4
Mr D Esau	Deputy Director: Internal Control (Risk Champion)	3
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	3

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

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

Other Attendees	Position	Attended
Ms L Africa	ERMECO Secretariat	4
Ms G Abdullatief	Acting Director: Arts, Culture and Language Services	2
Ms J Boulle	Head Youth and After-School Programme	1
Mr L Jara	Internal Control	3
Ms A Haq	Director: Enterprise Risk Management, DotP	3
Ms C Cochrane	Chief Risk Advisor, DotP	1
Mr D Micketts	Chief Risk Advisor, DotP	3
Ms J Reed	Risk Advisor, DotP	3
Mr E Peters	ICT Risk Practitioner, DotP	1

Other Attendees	Position	Attended
Mr K Abelse	Enterprise Risk Management, DotP	2
Ms V Simpson-Murray	Director: Internal Audit, DotP	4
Mr P De Villiers	Deputy Director: Internal Audit, DotP	4
Ms L Kotze	Deputy Director: Internal Audit, DotP	1
Ms B Cebukhulu	Deputy Director: Provincial Forensic Services, DotP	4
Ms L Abrahams	Deputy Director: Provincial Forensic Services, DotP	1
Ms N Nongxaza	Deputy Director: Provincial Forensic Services, DotP	1
Ms A Snyder	Deputy Director: Provincial Forensic Services, DotP	1
Mr W Theunissen	Deputy Director: Provincial Forensic Services, DotP	2

ERMECO key activities

- The AO is the chairperson of the ERMECO and the Deputy Director: Internal Control is the Risk Champion of the department. In executing its function, the ERMECO performed the following key activities during the year:
- Reviewed the department’s ERM Strategy and Implementation Plan before recommendation by the Audit Committee and approval by the AO;
- 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 of the department;
- Confirmed the department’s citizen centric strategic risks. This illustrates the department’s efforts in addressing the contributing factors and impacts that relate directly to the citizen;
- Received and considered risk intelligence and trend reports;
- Identified emerging risks;
- Reviewed risks that are outside the tolerance levels for further action/attention;
- Determined the risk velocity for departmental strategic risks;
- Monitored the implementation of the Fraud and Corruption Prevention Implementation Plan;
- Monitored the implementation of the departmental 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 risk 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 continuous training of HWC officers, including law enforcement officers, are being 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” over applicable delegation and legislation. Therefore, the legal advisory team attends all committee meetings to guide decision making within legal parameters. All minutes of committee meetings are vetted by the legal advisory team and HWC management to ensure legal accuracy. The number of committee meetings were also increased, thus shortening the agenda and increasing the ability of the committee to deal with cases adequately in one sitting. A Minor Works Applications process are in place to fast-track applications where applicable. Members are also capacitated through training, induction and workshops.

Key emerging risk for the following financial year

The entity proactively re-evaluated and refined its risk statements and identified areas that required updates to align the risk statements within its current context and evolving environment.

Management of risks

Regular strategic and programme 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 programme's risks were 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 respective programmes 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 department's 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 throughout the department. Risk management awareness was rolled out on an e-platform for officials to participate in the self-paced training. 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 Wellbeing Cluster Audit Committee provided independent oversight of the department's system of risk management. The Audit Committee was furnished with quarterly ERM progress reports and risk registers to execute their independent oversight role.

Conclusion

There has been significant progress with the management of risks during the 2024/25 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the entity which has contributed to favourable Entity performance.

The increased risk maturity within the Entity has led to improved risk response strategies for risks identified within the various programmes (in the entity).

The ERMECO's focus on Ethics within the Entity is in line with the leadership and management culture that is included within the Entity.

6. INTERNAL CONTROL UNIT

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to ensure that control activities in place are effective, efficient, and transparent and that they are improved when required. To achieve this, quarterly engagements are held with the Auditor General South Africa (AGSA), Programme Managers, and the Minister (MEC) to discuss the Management Improvement Plan. This is an ongoing process to ensure that the Entity operates at an optimum level by improving the control environment and maintaining its clean audit status.

The Department has devised an Internal Control Strategy and Plan, which was adopted by the Entity, that outlines a high-level plan on the implementation of internal control within its core functions.

7. INTERNAL AUDIT AND AUDIT COMMITTEE

7.1 Internal Audit Function (IAF)

Purpose and Mandate:

The IAF strengthens the WCG’s ability to create, protect and sustain value by providing management and ultimately the Audit Committee with independent, risk-based, and objective assurance, advice, insight and foresight.

Its mandate is derived from the PFMA, section 38, read in conjunction with NTR 3.2.

Vision and Strategy:

The Strategy for the IAF is aligned to the Strategic Framework of the Department of the Premier, which can be summarised as “Guide, Enable, Direct”. The IAF’s strategy, aligned to the Strategy of the Branch: Corporate Assurance, for the new 5-year term is “Transformed governance through proactive, agile and innovative assurance and advisory services anticipating needs of client departments and value to residents”.

Charter, methodology and internal audit plans:

The IAF operates in line with a charter, aligned to the legislative prescripts and the International Professional Practices Framework (IPPF). The charter is reviewed every second year and the most recent review was approved by the Governance, Innovation and Culture (G, I & C) Cluster Audit Committee, in terms of their mandate relating to transversal responsibilities, in December 2024. The IAF has an approved methodology that aligns to the charter and sets out the detail relating to the responsibilities of the IAF as per the IAF Charter and other relevant guidance. The rolling 3-year strategic internal audit plan, and annual plan for the first year of the rolling 3-year strategic plan, for the Department of Cultural Affairs & Sport were reviewed and approved by the Wellbeing Cluster Audit Committee on 09 April 2024, which includes consideration of Entity audit areas..

Independence and objectivity:

To provide for the independence of the IAF, its personnel reports to the Chief Audit Executive (CAE), who reports functionally to the three Cluster Audit Committees of WCG, directly to the Accounting Officer on internal audit activities for the Department and administratively to the DDG: Corporate Assurance in the Department of the Premier. The CAE has confirmed the independence of the IAF for the reporting period to the G, I & C Cluster Audit Committee (when dealing with transversal responsibilities) on 29 November 2024. All staff members of the IAF annually confirmed their objectivity through a declaration of compliance to the Institute of Internal Auditors’ Code of Ethics as well as on an assignment level.

Modality:

The WCG IAF is a fully in-sourced function.

Staffing:

The approved establishment of the total IAF is 81 staff members and 43 of these posts are currently funded. Each Department has a dedicated team, and there are no funded vacancies in the team responsible for the Department, which also serves the Entity. The current skills and competencies of the IAF staff are appropriate and a well-informed training and development programme is in place.

Quality Assurance and Improvement Program (QAIP):

A QAIP is in place and reporting on the implementation of this takes place at the G, I & C Cluster Audit Committee, in terms of their mandate relating to transversal responsibilities, on a biannual basis. The last external assessment was concluded in November 2024 and a “Generally Conform” rating was obtained. The issues arising from this are tracked and forms part of the QAIP reporting to the G, I & C Cluster Audit Committee.

Stakeholder Relationships:

Good relationships are maintained with the senior and executive management team of the Entity, and if there are any challenges, they are discussed and interventions devised with the responsible departmental representative. In driving Combined Assurance within the WCG, ongoing relationships are maintained with the Internal Control Unit in the Department and the relevant AGSA Audit team.

Summary of work done by the IAF during the reporting period:

- The approved Internal Audit plan for the Department, which includes consideration of Entity audit areas, had a total of three (3) assurance engagements and no advisory engagements (refer to the Audit Committee report for the detail). All the engagements planned were completed.
- There were no roll-overs, no ad-hoc projects and no limitations that impeded the work of the IAF.

(Please refer to paragraph 15 below for comprehensive information pertaining to the Audit Committee)

8. COMPLIANCE WITH LAWS AND REGULATIONS

Systems, policies and processes are in place to ensure compliance with laws and regulations.

9. FRAUD AND CORRUPTION

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

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

The Department has an approved Fraud and Corruption Prevention Plan and a concomitant Implementation Plan which gives effect to the Prevention Plan. Various channels for reporting allegations of fraud, theft and corruption exist and these are described in detail in the Provincial Anti-Fraud and Corruption Strategy, the WCG Whistle-blowing Policy and the Departmental Fraud and Corruption Prevention Plan. Each allegation received by the Provincial Forensic Services (PFS) 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 the Entity and to generate statistics for the WCG.

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 evidence of criminal conduct is detected, a criminal matter is reported to the South African Police Services.

10. MINIMISING CONFLICT OF INTEREST

HWC ensures that there is no conflict of interest by ensuring that a Declaration of Interest (WCBD4 form) is obtained from every supplier not registered on the Western Cape Supplier Database/Central Supplier Database. Provincial Treasury is assisting departments and public entities to reduce the risk of conflicts of interest where owners or directors of companies are also public servants in the Western Cape. This is done by providing information from PERSAL (the Personnel Salary System) about public servants who are registered as owners or directors of companies. HWC ensures that such persons possess a Remunerative Work outside the Public Service (RWOPS) approval letter before doing business with them. HWC has not found any conflict of interest with any business concluded with suppliers. If such a conflict were to be discovered, the matter will be treated as a fraudulent Supply Chain Management activity and, after a due diligence investigation, the supplier will be identified as a 'non-preferred' service provider.

With regard to the processes conducted by HWC in terms of the NHRA, registering conflict of interest is a standing item on the agendas of the Council and its committees. Issues registered by members are dealt with in terms of relevant provisions of the organisation's 'Rules of Order and Conduct of Meetings of the Council of Heritage Western Cape and its Committees', with any conflict of interest and the action taken in such regard being minuted under the relevant item of business.

11. CODE OF CONDUCT

The policy implemented by DCAS incorporates the HWC. The Code of Conduct is distributed to all staff annually. In addition, the Public Service Commission's explanatory manual on the practical implementation of the Code of Conduct has been distributed to staff. All newly appointed PAY interns receive the Code of Conduct as part of their induction pack when assuming duty and the contents are also discussed during the departmental induction process. During the various engagements between senior management and employees of the department, employees were reminded about the departmental sexual harassment policy and the process to follow when reporting such conduct.

In addition, the Council members of Heritage Western Cape are obliged to sign and adhere to a code of conduct pertaining to their area of responsibility.

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The DCAS provides the HWC with office space, the policy implemented by the DCAS is therefore applicable to the HWC.

13. COMPANY/BOARD SECRETARY

Not applicable.

14. SOCIAL RESPONSIBILITY

Not applicable.

15. AUDIT COMMITTEE REPORT

15.1 Audit Committee

Part 1: Audit Committee Reflections

- Purpose and Mandate:** The Wellbeing Cluster Audit Committee is constituted as a statutory committee of the Department of Cultural Affairs and Sport and its three (3) Public Entities to fulfil its statutory duties in terms of section 77 of the PFMA, Regulation 3.1 of the NTR and the duties assigned to it in terms of its Terms of Reference. The latest Terms of Reference for WCG Audit Committees was consulted with the Provincial Top Management and approved by Cabinet on 19 February 2025.
- Independence:** The Wellbeing Cluster Audit Committee is totally independent from the Department and its related Entities. Any conflict or perceived conflict of interest is declared and dealt with accordingly in every meeting. An overall annual declaration process is also administered where all conflicts or perceived conflicts are followed-up with the relevant member.
- Protecting the independence of the IAF:** The Chairperson of the Wellbeing Cluster Audit Committee attended the meeting of the G, I & C Cluster Audit Committee where it discharged its transversal responsibilities. On 29 November 2024, during this meeting, the G, I & C Cluster Audit Committee reviewed the organisational positioning of the IAF and the independence declaration of the CAE. It was not necessary for the Wellbeing Audit Committee to intervene in any situation impacting the independence of the IAF during this reporting period.
- Performance against statutory duties:** The Wellbeing Cluster Audit Committee is satisfied that it fulfilled its responsibilities as set out in the PFMA, Treasury Regulations, IPPF and the approved Audit Committee Terms of Reference.
- Composition of the Audit Committee:** For this reporting period the Wellbeing Cluster Audit Committee had six (6) members and had an appropriate mix of skill required to execute its responsibilities. All members were external members. Refer to table for the detail on membership.
- Meeting Attendance:** The Wellbeing Cluster Audit Committee convened seven (7) times during the period under review. All meetings were ordinary meetings, and no special meetings were required. Refer to table for the detail on meeting attendance.
- Resolution of Audit Committee recommendations:** The Wellbeing Cluster Audit Committee is satisfied that its recommendations to the Department of Cultural Affairs and Sport and its related Entities, where relevant, received the necessary attention.
- Audit Committee performance evaluation:** Annual 360-degree assessments on audit committee performance are conducted. The Wellbeing Cluster Audit Committee received a report containing the results of the annual assessment process and during a meeting of all the Cluster Audit Committee chairpersons, an approach was agreed on how to deal with the issues identified.
- Audit Committee remuneration:** The WCG Audit Committees are remunerated at an approved hourly rate based on the SAICA rate, and only for attendance of meetings. Chairpersons received R2 835-00 per hour and members R2 126-00 per hour. The total expenditure relating to all three WCG Audit Committees was R3.118m for the reporting period, accounted for in the Department of the Premier. Audit Committee members working at an organ of state did not receive any remuneration when serving on a WCG Audit Committee.

Part 2: Audit Committee Composition and Attendance

The table below discloses relevant information on the audit committee members

Name and Surname	Qualifications	Professional Affiliation	Term of Office		No of meetings attended	Declared private and business interests in every meeting	Employed by an organ of state	No of other ACs the member served on during reporting period	No of other governance structures member served on during reporting period
			Start Date	End Date					
Mr Pieter Strauss (Chairperson)	B Acc B Comp Hons CA (SA)	South African Institute of Chartered Accountants	1 January 2022	31 March 2025	7	Yes	No	3	0
Dr Gilbert Lawrence	M Med MBChB	Registered Medical Practitioner	1 January 2023	31 March 2026	7	Yes	No	0	0
Mr Terence Arendse	CA (SA)	South African Society of Chartered Accountants Cape Society of Chartered Accountants	1 January 2023	31 March 2026	7	Yes	No	2	0
Ms Annelise Cilliers	CA (SA)	South African Institute of Chartered Accountants	01 January 2022	31 March 2025	7	Yes	No	2	1
Ms Fayruz Mohamed	CA (SA)	South African Institute of Chartered Accountants Institute of Directors Chartered Institute for Securities and Investments	1 January 2022	31 March 2025	6	Yes	No	3	1
Ms Judy Gunther	B Compt M Cost Accounting CIA; CRMA	Institute of Internal Auditors South African Institute of Chartered Accountants	1 January 2022	31 March 2025	6	Yes	No	2	2

Part 3: Audit Committee Focus Areas

- **Effectiveness of internal control system and Combined Assurance**

The Department, and its related Entities, are 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 Department, which includes consideration of Entity audit areas, 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 Audit Committee has reviewed the effectiveness of the internal control system and combined assurance and is satisfied that it has fulfilled its responsibilities in terms of its mandate.

- **Effectiveness of the internal audit function**

The audit committee monitored and reviewed the effectiveness of the internal audit function, including its compliance with the IPPF. Such monitoring and review were conducted through the Quality Assurance and Improvement Programme results presented to the audit committee on a bi-annual basis.

- **Activities of the internal audit function**

For the year under review, no audit engagements were executed for the Entity, or as part of audit engagements for the Department that were related to the Entity.

- **Effectiveness of risk management**

The AC has reviewed the risk management of the entity and is satisfied that the audit committee has fulfilled its duties in accordance with its mandate.

- **Adequacy, reliability and accuracy of the financial and performance information**

The AC has reviewed the financial and performance information of the Entity and is satisfied that the audit committee has fulfilled its duties in accordance with its mandate.

- **Accounting and auditing concerns identified as a result of internal and external audits**

The AC has not identified any accounting and auditing concerns other than that reported in the AGSA report and the annual financial statements.

- **Evaluation of annual financial statements**

The Audit Committee has:

- Reviewed the Audited Annual Financial Statements to be included in the Annual Report.
- Reviewed the AGSA's Management Report and managements response thereto; and
- Reviewed changes to accounting policies and practices as reported in the Annual Financial Statements

- **External audit and Auditor-General's report**

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

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

- **Any other issues**

None.

- **Conclusion**

The Audit Committee commends the entity for maintaining an unqualified audit outcome, with no material findings.



Dr G Lawrence
Chairperson of the Wellbeing Cluster Audit Committee
Date: 08 August 2025

16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion (include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	The Entity does not issue licences, 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

Baboon Point, Elands Bay

Elands Bay, including Baboon Point, is famous for its cave paintings, providing insights into the region's rich history and heritage



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: PFMA COMPLIANCE REPORT

Swartberg Mountain Pass, Prince Albert

The Swartberg Pass, located within a UNESCO World Heritage Site, is situated between Outshoorn and Prince Albert. The pass opened on 10 January 1888. The dry-stone retaining walls, supporting some of its hairpin bends, are still in place and over 130 years old.

1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2024/25	2023/24
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	-	-

Reconciling notes

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	-	-
Total	-	-

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

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	-	-

c) Details of irregular expenditure condoned

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure condoned	-	-
Total	-	-

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

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-

e) Details of irregular expenditure recoverable

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure recoverable	-	-
Total	-	-

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

Description	2024/25	2023/24
	R'000	R'000
Irregular expenditure written off	-	-
Total	-	-

Additional disclosure relating to Inter-Institutional Arrangements
g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)

Description	2024/25	2023/24
	R'000	R'000
Not applicable		
Total		

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

Description	2024/25	2023/24
	R'000	R'000
Not applicable		
Total		

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

Disciplinary steps taken
Not applicable

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/25	2023/24
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure recoverable	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	-	-

Reconciling notes

Description	2024/25	2023/24
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	-	-
Total	-	-

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

Description	2024/25	2023/24
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	-	-

c) Details of fruitless and wasteful expenditure recoverable

Description	2024/25	2023/24
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	-	-

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

Description	2024/25	2023/24
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	-	-

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

Disciplinary steps taken
Not applicable

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

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

Material losses through criminal conduct	2024/25	2023/24
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recoverable	-	-
Less: Not recoverable and written off	-	-
Total	-	-

b) Details of other material losses

Nature of other material losses	2024/25	2023/24
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	-	-

c) Other material losses recoverable

Nature of losses	2024/25	2023/24
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	-	-

d) Other material losses not recoverable and written off

Nature of losses	2024/25	2023/24
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	-	-

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	52	406
Invoices paid within 30 days or agreed period	52	406
Invoices paid after 30 days or agreed period	N/A	-
Invoices older than 30 days or agreed period (unpaid and without dispute)	N/A	-
Invoices older than 30 days or agreed period (unpaid and in dispute)	N/A	-

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
CaseWare Licence Renewal	Adapt IT*	Limited Bid	HWC_ORD-POA45389	31
Robben Island Ferry Cost	Robben Island Museum**	Limited Bid	HWC_ORD-POA45424	52
Pastel Licence renewal	SAGE Pastel Accounting***	Limited Bid	HWC_ORD-POA45192	20
Total				103

* The supplier is the sole provider for the Caseware software which is used for the compilation of the Annual Financial Statements.

** The supplier is the sole provider for ferry trips to Robben Island

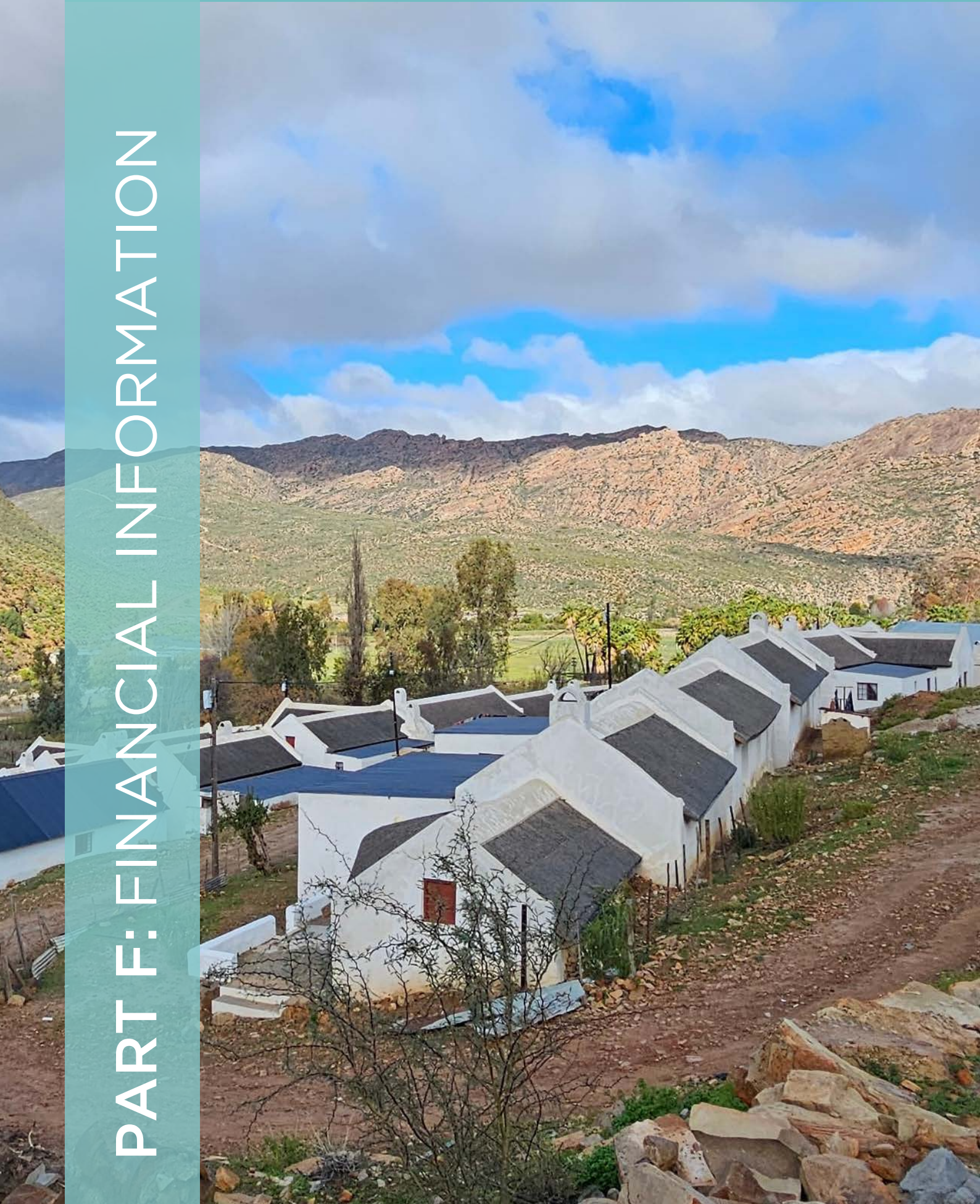
*** The supplier is the sole provider for the Pastel accounting software which is used as the primary financial management system for the entity.

3.2 Contract variations and expansion

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

Wuppertal, Cederberg, reconstruction of the homes in the protected Heritage Area of the Wuppertal Moravian Mission Station post the 2018 fire

PART F: FINANCIAL INFORMATION



Report of the External Auditor

Report of the auditor-general to Western Cape Provincial Parliament on Heritage Western Cape

Report on the financial statements

1. I have reviewed the financial statements of the Heritage Western Cape set out on pages 64 to 85, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

Conclusion

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the Heritage Western Cape as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Responsibilities of the accounting authority for the financial statements

3. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
4. In preparing the financial statements, the accounting authority is responsible for assessing the 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.

Responsibilities of the auditor-general for the audit of the financial statements

5. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to review historical financial statements. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.
6. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.
7. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

Report on the annual performance report

8. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof; I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
9. I selected the following material performance indicators related to the programme: heritage resource management presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - Number of site inspections undertaken to provincial heritage sites
 - Number of provincial heritage sites events for the promotion of heritage resources
 - Number of programmes hosted to promote heritage resources management
10. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the entity's planning and delivery on its mandate and objectives.
11. I performed procedures to test whether:
 - the indicators used for planning and reporting on performance can be linked directly to the public entity's mandate and the achievement of its planned objectives
 - the selected indicators relevant for measuring the public entity's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
 - the reported performance information is presented in the annual performance report in the prescribed manner
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
12. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
13. I did not identify any material findings on the reported performance information for the selected indicators.

Report on compliance with legislation

14. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the public entity's compliance with legislation.

Report of the External Auditor

15. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
16. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the public entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
17. I did not identify any material non-compliance with the selected legislative requirements.

I Internal control deficiencies

18. I considered internal control relevant to my engagement on the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
19. I did not identify any significant deficiencies in internal control.

Professional ethics and quality control

20. I am independent of the 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 engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
21. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.

Auditor - General

Cape Town
31 July 2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

Compliance with legislation - selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Section 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(4)
Treasury Regulations, 2005	Regulation 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 33.1.1; 33.1.3
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulations 17; 25(7A)
National Treasury Instruction No. 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
Second Amendment National Treasury Instruction No. 5 of 2020/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 2020/21	Paragraph 2
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction Note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
National Treasury SCM Instruction Note 11 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Practice Note 5 of 2009/10	Paragraph 3.3
Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1 Sections 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2017	Paragraph 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Preferential Procurement Regulations, 2022	Paragraph 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

Statement of Financial Position

Figures in Rand Thousand	Note(s)	2025	2024
Assets			
Current Assets			
Cash and cash equivalents	3	10 517	9 969
Inventories	4	140	149
Receivables from exchange transactions	5	8	50
Receivables from non-exchange transactions	6	2 000	-
		<u>12 665</u>	<u>10 168</u>
Total Assets		<u>12 665</u>	<u>10 168</u>
Liabilities			
Current Liabilities			
Payables from exchange transactions	7	17	-
Unspent conditional grants and receipts	8	100	166
		<u>117</u>	<u>166</u>
Total Liabilities		<u>117</u>	<u>166</u>
Net Assets		<u>12 548</u>	<u>10 002</u>
Accumulated surplus		12 548	10 002
Total Net Assets		<u>12 548</u>	<u>10 002</u>



Statement of Financial Performance

Figures in Rand Thousand	Note(s)	2025	2024
Revenue			
Revenue from exchange transactions			
Heritage application fees	9	911	845
Interest received	10	799	827
Total revenue from exchange transactions		1 710	1 672
Revenue from non-exchange transactions			
Other income from non-exchange transactions	11	8 210	7 394
Transfer revenue			
Transfers and subsidies received	12	2 500	1 893
Utilisation of conditional grant	13	66	303
Total revenue from non-exchange transactions		10 776	9 590
Total revenue		12 486	11 262
Expenditure			
Audit fees	14	(102)	(78)
Legal fees	15	(98)	(1 241)
Services in-kind	16	(8 210)	(7 394)
General expenses	17	(842)	(779)
Members fees	18	(688)	(624)
Total expenditure		(9 940)	(10 116)
Surplus for the year		2 546	1 146

Statement of Changes in Net Assets

	Accumulated surplus/ deficit	Total net assets
Figures in Rand Thousand		
Balance at April 1, 2023	8 856	8 856
Changes in net assets	1 146	1 146
Surplus for the year	1 146	1 146
Total changes	10 002	10 002
Balance at April 1, 2024		
Changes in net assets	2 546	2 546
Surplus for the year	2 546	2 546
Total changes	2 546	2 546
Balance at March 31, 2025	12 548	12 548



Cash Flow Statement

Figures in Rand Thousand	Note(s)	2025	2024
Cash flows from operating activities			
Receipts			
Cash received		1 411	3 040
Interest income		841	830
		2 252	3 870
Payments			
Cash paid to suppliers		(1 704)	(2 783)
Net cash flows from operating activities	19	548	1 087
Net increase in cash and cash equivalents		548	1 087
Cash and cash equivalents at the beginning of the year		9 969	8 882
Cash and cash equivalents at the end of the year	3	10 517	9 969

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved Budget	Adjust- ments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Refer- ence
Figures in Rand Thousand						
Statement of Financial Performance						
Revenue						
Non-tax revenue						
Sales of goods and services other than capital assets	836	-	836	911	75	23.1
Entity revenue other than sales	847	-	847	841	(6)	
Transfers and Subsidies received	500	-	500	500	-	
Total revenue	2 183	-	2 183	2 252	69	
Expenditure						
Current payments						
Goods and services	(2 183)	-	(2 183)	(1 704)	479	23.2
Total expenditure	(2 183)	-	(2 183)	(1 704)	479	
Surplus	-	-	-	548	548	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	548	548	
Reconciliation (operating)						
Basis difference (operating)						
Sales of goods and services other than capital assets				2 000		
Entity revenue other than sales				24		
Other non-tax revenue (Services in-kind)				8 210		
Goods and services				(26)		
Goods and services (Services in-kind)				(8 210)		
Timing difference (operating)				-		
Entity difference (operating)				-		
Actual Amount in the Statement of Financial Performance				2 546		

Significant Accounting Policies

Figures in Rand Thousand	Note(s)	2025	2024
--------------------------	---------	------	------

1. Presentation of Annual Financial Statements

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

1.1 Basis of preparation

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

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

All figures have been rounded to the nearest thousand.

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

1.2 Going concern assumption

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

1.3 Materiality

Omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

1.4 Significant judgements and sources of estimation uncertainty

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

Receivables

The entity assesses its 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.

Significant Accounting Policies

1.4 Significant judgements and sources of estimation uncertainty (continued)

Allowance for impairment

An estimate for the impairment of receivables is made when collection of the full amount is no longer probable. The provision for impairment debt shall be calculated on trade receivables only. The total impairment provision of the entity shall be calculated either by individual debtor or at least per risk category.

1.5 Property, plant and equipment

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

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

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

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

1.6 Financial instruments

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

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

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

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

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

Classification

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

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

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

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

Initial measurement of financial assets and financial liabilities

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

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

Significant Accounting Policies

1.6 Financial instruments (continued)

Subsequent measurement of financial assets and financial liabilities

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

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

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

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

Fair value measurement considerations

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

Financial assets measured at amortised cost

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

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

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

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

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

Financial liabilities

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

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

Significant Accounting Policies

1.7 Statutory receivables

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

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

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

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

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

1.8 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.

1.9 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.

1.10 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.

Significant Accounting Policies

1.11 Revenue from exchange transactions

Recognition

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

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

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

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

Measurement

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

Interest, royalties and dividends

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

1.12 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.

Significant Accounting Policies

1.12 Revenue from non-exchange transactions (continued)

Gifts and donations, including goods in-kind

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

Services in-kind

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

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

Services in-kind are services provided by individuals to entities, without charge, but may be subject to stipulations.

1.13 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.

1.14 Comparative figures

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

1.15 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 means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

Fruitless and wasteful expenditure is initially recognised in the notes to the financials when amounts are confirmed.

Fruitless and wasteful expenditure is recognised when it is probable that the amount will be recovered from the party responsible and the amount is reliably measurable, a receivable is recognised as an asset in the statement of financial position.

This receivable is measured at the amount expected to be recovered until such time as the expenditure is recovered from the person responsible or written off as irrecoverable in the statement of financial performance.

Significant Accounting Policies

1.15 Expenditure (continued)

Irregular expenditure

Irregular expenditure as defined in Section 1 of the PFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including -

- a. this Act; or
- b. the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
- c. any provincial legislation providing for procurement procedures in that provincial government.

Irregular expenditure is initially recognised in the notes to the financial statements when the expenditure has been identified and the amount has been confirmed as irregular.

If the expenditure is not condoned by the relevant authority and there is a legal obligation or a determination to recover the amount from a liable party, the irregular expenditure is reclassified and recognised as a receivable (asset) in the statement of financial position. This receivable is measured at the amount to be recovered.

If no future economic benefits are expected to flow to the entity and recovery is not probable, the expenditure is written off as an expense (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).

1.16 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.

1.17 Budget information

The approved budget is prepared on a cash basis and presented by economic classification linked to performance outcome objectives. GRAP 24 requires the budget statement to be disclosed on a comparable basis to the Approved Budget inclusive of the budget classification as published.

The approved budget covers the fiscal period from 4/1/2024 to 3/31/2025.

The annual financial statements and the budget are not on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

Management regards a material variance as a variance to the budget of 5% and above. Reasons for material variances are explained in the Notes to the Annual Financial Statements.

1.18 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 Accounting Policies

1.18 Related parties (continued)

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

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

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

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

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

1.19 Events after reporting date

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

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

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

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

1.20 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 2025 2024

2. Standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity’s accounting periods beginning on or after April 1, 2025 or later periods:

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

Notes to the Annual Financial Statements

Figures in Rand Thousand	2025	2024
3. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	1 515	2 655
Short-term deposits	9 002	7 314
	10 517	9 969
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		
Plaques	140	149
Inventory consists of both provincial heritage sites and QR codes plaques used to identify heritage sites. During the year under review plaques were distributed.		
5. Receivables from exchange transactions		
Accrued interest	8	50
6. Payables from non-exchange transactions		
Other receivables from non-exchange revenue	2 000	-
Additional funding received from the Department of Cultural Affairs and Sport to further support operations of the entity.		
7. Payables from exchange transactions		
Trade payables	17	-
8. Unspent conditional grants		
Unspent conditional grants and receipts comprises of:		
National Lotteries Board: Baboon Point Conservation Management Plan Project ¹	98	144
National Department of Tourism: Gugulethu Seven Memorial ²	2	21
US Ambassador fund: Cultural preservation for the conservation of Diepkloof Rock Shelter	-	1
	100	166
¹ Funds were utilised for the interpretative signage at the Baboon Point Heritage Site.		
² Funds were utilised for the interpretative signage at the Gugulethu Seven Memorial Heritage Site.		
9. Heritage application fees		
Application fees	911	845
Increase in application fees is due to the demand driven nature of the revenue source.		

Notes to the Annual Financial Statements



Figures in Rand Thousand	2025	2024
10. Interest income		
Interest received	799	827
The decrease is mainly due to the fluctuation in the interest rate.		
11. Other income from non-exchange transactions		
Donation: Services in-kind ¹	8 210	7 394
¹ For the detail on the Donation: Services in-kind, refer to note 16.		
12. Transfers and subsidies received		
Departmental transfer received	2 500	1 893
Additional funding received from the Department of Cultural Affairs and Sport to further support operations of the entity.		
13. Utilisation of Conditional Grant		
Utilisation of Conditional Grant	66	303
Funds were utilised for the signage at the Guglethu Seven Memorial and Baboon Point Heritage Sites.		
14. Audit fees		
External audit	102	78
The increase is mainly due to expenditure incurred for the 2024/25 audit.		
15. Legal Fees		
Legal Fees	98	1 241
In the 2023/24 financial year, the case relating to the 'Monster Building' in Buitengracht Street, Cape Town was finalised and the entity had to pay the associated legal fees.		

Notes to the Annual Financial Statements

Figures in Rand Thousand 2025 2024

16. Services in-kind

Employee cost: Services in-kind	8 210	7 394
---------------------------------	-------	-------

Officials employed by the Department of Cultural Affairs and Sport (DCAS) fulfil the executive and administrative functions associated with Heritage Western Cape (HWC). Officials dedicated to the Public Entity includes the unit responsible for the management of heritage resources and the Financial Management Unit who supports the Chief Financial Officer (CFO) responsible for Financial Management of DCAS and HWC. The services in-kind provided by these officials are significant to the operations and service delivery objectives of HWC thus their remuneration is recognised in the Statement of Financial Performance of HWC as required by GRAP 23.

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

17. General expenses

Advertising ¹	218	63
Catering ²	126	80
Communication	58	58
Consumables	5	-
Consulting and outsourced services ³	71	392
Printing and stationery ⁴	105	66
Software Licence renewal ⁵	135	46
Travel and subsistence ⁶	117	74
Venue hire ²	7	-
	842	779

- ¹ A public notice was published for comments on the draft Policy and Procedure documents for placing heritage resources on the Heritage Register.
- ² Expenditure includes conferencing cost for the recognition of the UNESCO World Heritage Site inscription at Pinnacle Point.
- ³ In the 2023/24 financial year a walkway was developed at the nominated UNESCO World Heritage Site at Diepkloof Rock Shelter.
- ⁴ Expenditure includes the printing of the 5-year strategic plan.
- ⁵ An additional software licence was procured during the year under review.
- ⁶ Expenditure includes ferry cost incurred for the clean-up of the Robben Island project. Travel and subsistence fees includes travel agency fees.

Notes to the Annual Financial Statements



Figures in Rand Thousand	2025	2024
17. Members fees		
Bailey, E	15	-
Baumann, N	10	17
Belter, D	25	55
Boise, H	59	39
Cloete, J	1	-
Dugmore-Strom, K	2	-
Fortuin, C	32	30
Gani, R	31	17
Gibbs, D	31	36
Hermansen, S	11	11
Humpherys, R	13	-
Jacobs, G	26	36
Johnston, S	30	32
Lavin, J	15	14
Malan, A	36	11
Martin, R	28	36
Mavumengwana, S	35	24
Mdludlu, M	10	7
Milandri, L	17	19
Ontong, T	34	32
Saunders, D	34	30
Smart, C	29	20
Smuts, K	30	35
Van de Merwe, H	44	54
Van Graan, A	17	19
Wilson-Harris, J	36	20
Winter, S	29	30
Witz, L	8	-
	688	624

During the year under review, there was an increase in the number of meetings held and time spent on meeting preparations.

Notes to the Annual Financial Statements

Figures in Rand Thousand	2025	2024
19. Cash generated from operations		
Surplus	2 546	1 146
Non-cash movements:		
Revenue: Services in-kind	8 210	7 394
Expenditure: Services in-kind	(8 210)	(7 394)
Distribution of inventory	9	-
Utilisation of Conditional Grant	(66)	-
Changes in working capital:		
Inventories	-	(29)
Receivables from exchange transactions	42	3
Other receivables from non-exchange transactions	(2 000)	-
Payables from exchange transactions	17	(32)
Unspent conditional grants	-	(1)
	548	1,087

20. Contingent liabilities

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

Midnight Storm Investments 170 (Pty) Ltd v Minister of Arts and Culture and Others which relates to a court case that was lodged at a North Gauteng High Court. The case relates to a decision that was taken by Heritage Western Cape (HWC) not to approve the planned upmarket housing development, rezoning and subdivision rights to a property which is a Provincial Heritage Site (PHS). 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 the Gauteng High Court 29 July 2019 to 2 August 2019, and was concluded with the closing arguments in January 2020. The Court ruled in favour of the defendants. After the judgment, Leave to Appeal to the Supreme Court of Appeal was granted on 15 June 2020 by the Gauteng High Court. If the claim succeeds at the Supreme Court of Appeal, HWC's liability is estimated at R8.2million, unless HWC, alternatively the National Minister of Arts and Culture approach the Constitutional Court to make a final pronouncement on the matter. The appellant/applicant has subsequently approached HWC to explore a settlement of the matter and has submitted a further application for a development on the edge of the PHS. The Appeal has accordingly been postponed pending the outcome of this application. Should the matter be settled, the contingent liability would fall away.

HWC Management is of the view that the contingent liability is based on the value of the land which is in question. Chances of the plaintiff succeeding are minimal, as they have failed in their first attempt and Senior Counsel is confident that the appeal, should it proceed, will not succeed either.

Notes to the Annual Financial Statements



Figures in Rand Thousand 2025 2024

21. Related party

Relationships

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

DCAS provides accommodation to HWC 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 HWC in terms of GRAP 20.

The members of the council of HWC as disclosed in note 18 and the entity are related parties in terms of GRAP 20.

South African Heritage Resources Agency (SAHRA) is mandated by the provisions of section 8(6)(a) and (d) of the National Heritage Resources Act (NHRA) read with Regulation 4 of the Regulations published under GNR 323 on 7 April 2000 to assess and re-assess the competence of provincial heritage resources authorities such as HWC.

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

Transactions

Income received from related party

Department of Cultural Affairs and Sport	2 500	1 893
--	-------	-------

Services in-kind received from related party

Department of Cultural Affairs and Sport	8 210	7 394
--	-------	-------

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

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

Sensitivity analysis

At 31 March 2025, 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 R105 164 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 counterparty.

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

Notes to the Annual Financial Statements

Figures in Rand Thousand

2025

2024

22. Risk management (continued)

Maximum exposure to credit risk.

The entity's exposure to credit risk with regards to loans and receivables is limited to the amounts on the balance sheet.

Market risk

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

Interest rate risk

The entity's risk profile consists of fixed and floating rate loans 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	10 517	-	-	-	-
Extended credit terms- Payables	(17)	-	-	-	-
Net Amount	10 500	-	-	-	-
Past due but not provided for	-	-	-	-	-

Financial instruments 032025	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	2 000	-	-	-	-	2 000
Net Amount	2 000	-	-	-	-	2 000
Past due but not provided for	-	-	-	-	-	-

Notes to the Annual Financial Statements

Figures in Rand Thousand

23. Budget variances

Material differences between budget and actual amounts

23.1 Sales of goods and services other than capital assets

The variance is due to the increase in the number of applications received.

23.2 Goods and services

The variance is due to legal fees projected but not utilised as well as a project which was not finalised.

24. Events after the reporting date

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

25. B-BBEE Performance

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



Wes-Kaapse
Regering



Erfenis Wes-Kaap

Jaarverslag
2024/2025

Fotomateriaal op voorblad

Beeld 1: Pinnacle Point (terrein 13B)- Breedtegraad: -34.1835 Lengtegraad: 22.1100

Beeld 2: Dit is die Diepkloof Rotsskuiling, Elandsbaai. Breedtegraad: -32.3146 Lengtegraad: 18.3242

Beeld 3: Stel trappe by Pinnacle Point. Breedtegraad: -34.1835 Lengtegraad: 22.1100

Beeld 4: Diepkloof Rotsskuiling (argeologiese terrein). Breedtegraad: -32.3146 Lengtegraad: 18.3242

INHOUD

DEEL A: ALGEMENE INLIGTING

1.	ALGEMENE INLIGTING OOR OPENBARE ENTITEIT	4
2.	LYS AFKORTINGS/AKRONIEME	5
3.	VOORWOORD DEUR DIE VOORSITTER	6
4.	OORSIG DEUR DIE HOOF- UITVOERENDE BEAMPTE	7
5.	VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAAKTHEID VAN JAARVERSLAG	10
6.	STRATEGIESE OORSIG	11
6.1.	Visie	11
6.2.	Missie	11
6.3.	Waardes	11
7.	WETGEWENDE EN ANDER MANDATE	11
8.	ORGANISATORIESE STRUKTUUR	17

DEEL B: PRESTASIE-INLIGTING

1.	ODITEURSVERSLAG: VOORAFBEPAAKDE DOELWITTE	19
2.	OORSIG VAN PRESTASIE	19
2.1.	Diensleweringomgewing	10
2.2.	Organisatoriese omgewing	27
2.3.	Kern-beleidsverwikkelinge en wetgewende veranderings	28
2.4.	Vordering ter bereiking van institusionele impakte en uitkomste	29
3.	PRESTASIE-INLIGTING PER PROGRAM: ERFENISHULPBRONBESTUURSDIENSTE	30
3.1.	Program/aktiwiteit/doelwit	30
4.	INVORDERING VAN INKOMSTE	33
4.1.	Kapitaalbelegging	33

DEEL C: BESTUUR

1.	INLEIDING	35
2.	PORTFEFEULJEKOMITEES	35
3.	UITVOERENDE GESAG	35
4.	DIE REKENPLIGTIGE GESAG/RAAD	36
5.	RISIKOBESTUUR	39
6.	INTERNE BEHEER-EENHEID	42
7.	INTERNE OUDIT EN OUDITKOMITEES	43
8.	VOLDOENING AAN WETTE EN REGULASIES	44
9.	BEDROG EN KORRUPSIE	44
10.	BEPERKING VAN BELANGEBOTSINGS	45
11.	GEDRAGSKODE	45
12.	GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES	45
13.	MAATSKAPPY-/RAADSEKRETARIS	45
14.	MAATSKAPLIKE VERANTWOORDELIKHEID	45
15.	VERSLAG VAN OUDITKOMITEE	46
16.	PRESTASIE-INLIGTING OOR VOLDOENING AAN BBSEB	50

DEEL D: MENSEHULPBRONBESTUUR	51
1. INLEIDING	
2. OORSIGSTATISTIEK VAN MENSLIKE HULPBRONNE	52
DEEL E: VERSLAG OOR VOLDOENING AAN WOFB	53
1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE UITGAWES EN WESENLIKE VERLIESE	54
1.1. Onreëlmatige uitgawes	54
1.2. Vructelose en verkwistende uitgawes	56
1.3. Bykomende openbaarmaking oor wesentliche verliese kragtens Artikel 55(2)(b)(i) & (iii) van die WOFB	57
2. LAAT EN/OF NIEBETALING VAN VERSKAFFERS	58
3. VOORSIENINGSKETTINGBESTUUR	58
3.1. Verkryging op ander maniere	58
3.2. Kontrakwysigings en -uitbreidings	58
DEEL F: FINANSIËLE INLIGTING	59
1. VERSLAG VAN DIE EKSTERNE OUDITEUR	60
2. FINANSIËLE JAARSTATE	64

Pinnacle Point, Mosselbaai

Pinnacle Point is 'n bekende argeologiese terrein in die Wes-Kaap, bekend vir sy merkwaardige bewyse van vroeë menslike gedrag en gereedskap wat meer as 160 000 jaar oud is. Dit het waardevolle insigte verskaf in die komplekse geskiedenis van menslike kultuur en kusaanpassings.



DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM	Erfenis Wes-Kaap
WETLIKE VORM VAN ETITEIT	Openbare entiteit
AARD VAN SAKE EN HOOFAKTIEWEITE	Om erfenishulpbronne in die Wes-Kaap te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder
REGISTRASIENOMMER	N.v.t.
FISIESE ADRES	Derde Verdieping, Protea Assurance-gebou, Groentemarkplein Kaapstad 8000
POSADRES	Posbus 1665 Kaapstad 8000
TELEFOONNOMMER(S)	+27 21 483 9598
FAKSNOMMER	+27 21 483 9845
E-POSADRES	ceoheritage@westerncape.gov.za
WEBADRES	www.hwc.org.za
EKSTERNE OUDITEURS	Ouditeur-generaal van Suid-Afrika Parklaan 19 Milnerton Kaapstad 7441
BANKIERS	Nedbank: St. George-wandellaan 85, Kaapse middestad, Kaapstad, 8001 Absa: Privaat Sak X9067 Corp Gauteng, Kaapstad Suid-Afrikaanse Reserwebank - Korporasie vir Openbare Deposito's: Posbus 427, Pretoria, 0001
MAATSKAPPY-/RAADSEKRETARIS	N.v.t.

2. LYS MET AFKORTINGS EN AKRONIEME

AERP	Algemeen Erkende Rekeningkundige Praktyk
BAV	Basiese Asseseringsverslag
BBP	Bewaringsbestuursplan
BBR	Bewaringsbestuursraamwerk
BID	Basiese Inligtingsdokument
BOLK	Beboude-omgewings- en landskapskomitee
BSA	Beroepsesifieke aanpassing
DKES	Departement van Kultuursake en Sport
DORB	Direktoraat Ondernemingsrisikobestuur, Departement van die Premier
EIA	Erfenisimpakassessering
EWK	Erfenis Wes-Kaap
FJS	Finansiële jaarstate
GvSD	Gemak van sake doen
HFB	Hoof- Finansiële Beampte
HUB	Hoof- Uitvoerende Beampte
IAKOM	Impakassesseringskomitee
DB	Indiensnemingsbillikheid
KAPM	Komitee oor Argeologie, Paleontologie en Meteoriete
KIGV	Komitee vir Inventarisse, Gradering en Vertolking
KVO	Kennisgewing van voorneme om te ontwikkel
LUR	Lid van die (Provinsiale) Uitvoerende Raad
MTBR	Mediumtermynbegrotingsraamwerk
OGSA	Ouditeur-generaal van Suid-Afrika
OIA	Omgewingsimpakassessering
OIV	Omgewingsimpakverslag
ORB	Ondernemingsrisikobestuur
ORBEK	Ondernemingsrisikobestuur- en Etiekkomitee
PGRA	Probleemgedrewe reëlmatige aanpassing
SAEHA	Suid-Afrikaanse Erfenishulpbronagentskap
SAEHISS	Suid-Afrikaanse Erfenishulpbroninligtingstelsel
SK	Stad Kaapstad
UK	Uitvoerende Komitee
UOWP	Uitgebreide openbarewerkeprogram
VEB's	Vergaderings van Erfenisbeamptes
VKEO	Vastekapitaal-eiendomsontwikkeling
WBTI	Wet op die Bevordering van Toegang tot Inligting
WNBR	Wet op Nasionale Bouregulasies en -standaarde
WNEH	Wet op Nasionale Erfenishulpbronne
WNOB	Wet op Nasionale Omgewingsbestuur

3. VOORWOORD DEUR DIE VOORSITTER

Dit is my voorreg om die 2024/2025-jaarverslag van Erfenis Wes-Kaap (EWK), 'n statutêre liggaam wat kragtens die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) gevestig is as die provinsiale hulpbrongesag vir die Wes-Kaap, aan te bied. Hierdie verslag beskryf die vordering wat deur die EWK gedurende die afgelope jaar gemaak is in ons strewe om die diverse en veelvlakkige erfenis van ons provinsie te beskerm, te bewaar, te bestuur en te bevorder.

Die verslagtydperk is deur beduidende skuiwe in die breër openbare diensomgewing gekenmerk, insluitend die verandering in politieke administrasie en die voortgesette prioritisering van inklusiewe ekonomiese groei en dienslewering uitnemendheid. In reaksie hierop het die EWK sy strategiese belangrikheid en institusionele volwassenheid herbevestig deur te verseker dat erfenis 'n betekenisvolle bydraer tot die Wes-Kaapse ontwikkelingsprioriteite, en veral maatskaplike samehorigheid, ruimtelike transformasie en die Groei-vir-Werk Strategie, bly.



As Voorsitter kan ek met trots na die strategiese leierskap en robuuste bestuur verwys wat die prestasie van die EWK die afgelope jaar gevorm het. Geseën met 'n diverse samestelling van lede met kundigheid in argitektuur, beplanning, ingenieurswese, besigheid, die regspraktyk en erfenishulpbronnbestuur, het ons Raad steeds met professionaliteit en toewyding gefunksioneer. Die strukture van ons komitee, wat uit BOLK, KIGV, IAKOM, die Appèlkomitee en die Vergaderings van Erfenisbeamptes (VEB'S) bestaan, het hulle mandaat met ywer uitgevoer en só verseker dat die instelling responsief op beide die wetlike raamwerk en die ontwikkelende behoeftes van die publiek bly.

Dis veral opmerklik dat die EWK vir die jaar onder oorsig al sy teikens soos in die Jaarlikse Prestasieplan uiteengesit is, gehaal het. Dit het meer as 2 250 permitaansoeke verwerk, insluitend 'n beduidende volume artikel 34-aansoeke vir strukture ouer as 60 jaar. Hoewel hierdie aanvraag getuig van die publiek se betrokkenheid by erfenisprosesse, belig dit ook die behoefte om die langverwagte afwenteling van funksies na bevoegde munisipaliteite, en veral die Stad Kaapstad, deur te voer. Die Raad bly tot die deurvoer van hierdie oorgang verbind deur 'n omvattende, gefaseerde benadering wat areagebaseerde uitsonderings, die verklaring van erfenisgebiede en wetgewende hervorming insluit.

Ons institusionele fokus op innovering en deurlopende verbetering word in ons Lenige Bestuur-benadering en die implementering van 'n Diensleweringverbeteringsrooster gedemonstreer. Hierdie inisiatiewe verander die wyse waarop ons werk en dryf 'n kultuur van inwoner-gesentreerde lewering en verseker dat die erfenisstelsel toeganklik, deursigtig en doeltreffend is.

In die jaar onder oorsig het ons ook 'n Bemaking- en Kommunikasie strategie en die Prosedures vir die Vrstelling van Gedefinieerde Geografiese Gebiede onder artikel 34 van die WNEH goedgekeur. Dit sal ons pogings ondersteun om onnodige regulatoriese rompslomp te verminder, openbare bewustheid van die belangrikheid van erfenis te verbeter en om 'n meer bemagtigende omgewing vir belegging en ontwikkeling te fasiliteer.

Ondanks volgehoue beperkings op ons kapasiteit, veral in die behoud van vaardige personeel, gaan die organisasie steeds voort om veerkragtigheid te wys. Ek wil graag die Departement van Kultuursake en Sport bedank vir hulle volgehoue steun deur bedryfsubsidies en sekonderings, wat kontinuïteit in ons kernfunksies verseker het.

Namens die Raad van Erfenis Wes-Kaap wil ek my hartlike dank aan ons toegewyde personeel, komiteede, belanghebbendes en vennote uitspreek. Dit is deur julle gesamentlike pogings dat ons steeds kan voortgaan om 'n erfenisagenda te bevorder wat inklusief, responsief en hervormend is. As ons na die jare kyk wat voorlê, staan ons vas in ons missie om die verlede te bewaar, die hede te dien en 'n erfenislandskap te vorm wat dinamies en betekenisvol vir toekomstige geslagte is.

Raadsvoorsitter, Reyhana Gani

Datum: 29 Augustus 2025

4. OORSIG DEUR HOOF- UITVOERENDE BEAMPTTE

Inleiding

Die 2024/2025-boekjaar het in die konteks van 'n veranderende politieke administrasie en 'n veranderende openbare dienslandskap begin, waar die behoefte aan responsiewe, doeltreffende en inklusiewe bestuursoorsig die belangrikste fokuspunt is.

In hierdie omgewing het Erfenis Wes-Kaap (EWK) sy strategiese belangrikheid herbevestig deur nie slegs sy kern- wetgewende mandaat kragtens die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) te vervul nie, maar ook beduidend tot ekonomiese ontwikkeling, ruimtelike transformasie en maatskaplike samehorigheid bygedra.

EWK is 'n volwaardige en ten volle funksionele provinsiale erfenishulpbrongesagsliggaam (PEHG), wat reeds drie dekades bedrywig is. Dit administreer steeds 'n groot aantal erfenisaansoeke en word erken vir sy lewering van tegniese en professionele kundigheid in die bestuur van tasbare en ontasbare erfenishulpbronne regoor die provinsie. Die verslagtydperk demonstreer die voortdurende pogings van die instelling om interne stelsels te moderniseer, met munisipaliteite saam te werk en sistemiese hervormings te bevorder wat nodig is om regulatoriese prosesse te stroombelyn en diensleweringshindernisse te verminder.



Bestedingsneigings

Ekonomiese klassifikasie	2024/25			2023/24		
	Begroting	Werklike uitgawes	(Oor-)/ onderbesteding	Begroting	Werklike uitgawes	(Oor-)/ onderbesteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	2 183	1 730	*453	2 727	2 722	5
Totaal	2 183	1 730	*453	2 727	2 722	5

* Die afwyking is grootliks weens regskoste waarvoor begroot is, maar nie benut is nie.

Uitdagings van kapasiteitbeperkings wat die Openbare Entiteit in die gesig staar

Ondanks sy volwassenheid en kapasiteit, sit die EWK sy bedrywighede onder geweldige druk voort weens die hoeveelheid aansoeke vir strukture ouer as 60 jaar. EWK het in 2024/2025 2 256 erfenisaansoeke verwerk, waarvan 1 535 kragtens artikel 34 van die WNEH ingedien is. Dit maak ongeveer 68% van die jaarlikse werklading uit, en baie hiervan hou verband met Graad III erfenishulpbronne, wat tegnies gesproke 'n munisipale funksie is.

EWK se deurlopende bestuur van hulpbronne op plaaslike vlak demonstreer die beperkte afwenteling van magte aan munisipaliteite. Hoewel die Stad Kaapstad lank reeds sy vermoë in erfenisbestuur toon, is die amptelike afwenteling steeds nie gedoen nie. Dit beïnvloed tog die bedryfsdoeltreffendheid van EWK en noodsaak professionele personeel om fokus te verskuif na aansoeke van plaaslike belang.

Kernaktiwiteite wat gestaak is/gestaak gaan word

EWK is aktief besig om die bestuur van Graad III erfenishulpbronne aan bevoegde plaaslike owerhede oor te dra. 'n Strategie wat saam met Stad Kaapstad ontwikkel is, sluit geteikende vrystellings, die plasing van erfenishulpbronne in registers, die verklaring van erfenisterreine en die uiteindelijke afwenteling van gesag in. Hierdie gelyklopende aktiwiteite sal mettertyd duplisering verminder, rompslomp verwyder en plaaslike verantwoordbaarheid bevorder.

Nuwe voorgestelde kernaktiwiteite

EWK het 'n nuwe Bemarking- en Kommunikasie-strategie, wat deur die Raad goedgekeur is, ontwikkel om openbare betrokkenheid te versterk en bewustheid oor die belangrikheid van erfenis te ondersteun. Daarbenewens het die organisasie 'n tegnologiegedrewe inisiatief geloods om QR-kodetekens by provinsiale erfenisterreine te implementeer, wat toegang tot erfenisinligting deur mobiele toestelle gee. Hierdie digitale innovering komplementeer groter pogings om erfenisopvoeding met toeganklike terreingebaseerde ervarings te integreer.

Voorsieningskettingbestuur

EWK pas steeds gesonde Voorsieningskettingbestuurstelsels en -beheer (VKB) toe wat deur die Departement van Kultuursake en Sport ondersteun word. Hierdie prosesse verseker deursigtigheid, voldoening aan wetgewing en doeltreffende hulpbronbenutting. Verkrygingsbesluite en finansiële bestuur word gereeld geassesseer om verantwoordbaarheid en prestasie te verbeter.

Alle afgehandelde ongevraagde bodvoorstelle vir die jaar onder oorsig

Geen ongevraagde bodvoorstelle is in die verslagtydperk ontvang of gefinaliseer nie.

Is VKB-prosesse en -stelsels in plek?

EWK onderhou VKB-stelsels wat doeltreffend en ouditeerbaar is en aan die vereistes voldoen. Die stelsels ondersteun die doeltreffende en etiese bestuur van openbare fondse en die implementering van bedryfsplanne in lyn met die WOFB.

Uitdagings ervaar

Die kernuitdaging bly die werwing en behoud van vaardige personeel, veral erfenisspesialiste. Dit word deur vergoedingsverskille tussen provinsiale en regeringstrukture vererger. EWK het dit met behulp van interne welstandsprogramme, kultuurverbeteringsinisiatiewe en die implementering van niefinansiële aansporingsmaatreëls getakel. Die jaarlikse Welstand- en Kultuurreis is een van die intervensies wat die veerkragtigheid van personeel versterk en gesonde organisatoriese kultuur ondersteun.

Kwessies uit vorige jaar se auditverslag en hoe dit getakel gaan word

EWK het 'n skoon oudituitkoms vir die 2023/2024-boekjaar ontvang. Dit weerspieël die robuustheid van die organisasie se bestuursraamwerk, finansiële beheer en prestasieverslagdoeningstelsels.

Vooruitsig/planne om finansiële uitdagings te pak

Hoewel EWK se aktiwiteite weens DKES se steun stabiel bly, bly dit terdeë bewus van die belangrikheid van sy langtermyn finansiële stabiliteit. Die Raad het gedurende die jaar sy permitvrye struktuur, wat sedert 2016 onveranderd gebly het, hersien. 'n Hersiene markgerigte tariefskedule is deur die Raad goedgekeur en vir oorweging aan die Provinsiale Tesourie voorgelê. Hierdie aanpassing het ten doel om kosteherwinning met dienstoeganklikheid te balanseer, en in die proses die potensiële impak van afgewentelde verantwoordelikhede aan munisipaliteite in ag te neem.

Gebeure ná die verslagdoeningsdatum

Daar was geen wesenlike gebeure ná verslaggewing wat die bedrywighede of finansiële posisie van die EWK beïnvloed het nie..

Ekonomiese lewensvatbaarheid

EWK is ekonomies lewensvatbaar en bedryfstabiel deur die deurlopende steun van die Departement van Kultuursake en Sport en die insameling van sy eie inkomste wat met permitaansoekgeld verband hou. Hierdie steun is deurslaggewend in die vorm van bedryfsubsidies, wat verseker dat EWK sy kernfunksies en -dienste doeltreffend kan uitvoer. Daarbenewens voorsien die sekondering van personeel van die Departement die EWK van 'n groter menslikehulpbronkapasiteit, wat meebring dat dit sy werklading kan bestuur en erfenisverwante sake doeltreffend kan hanteer.

Prestasies

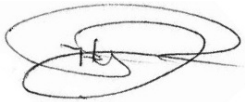
Die EWK het al die teikens van sy Jaarlikse Prestasieplan vir die jaar bereik of oorskry. Dit sluit die volgende in:

- Die prosessering van 2 256 erfenisaansoeke.
- Die uitvoer van inspeksies by vier Provinsiale Erfenisterreine.
- Die bevordering van twee verklaarde Provinsiale Erfenisterreine deur openbare geleenthede.
- Die aanbied van twee skakelings met erfenisbelanghebbendes.
- Die publikasie van twee versoeke vir die identifikasie van nuwe provinsiale erfenisterreine.

Daarbenewens is beduidende vordering deur die Lenige Bestuur-metodologie en die implementering van die Padkaart vir die Verbetering van Dienslewering gemaak. Hierdie inisiatiewe het tot verbeterings in die toepassingsprosessering, interne koördinerings en openbare toegang tot dienste aanleiding gegee. EWK het ook die vrystellingsproses vir ontwikkelingsterreine bevorder, waardeur onnodige permitverwysings verminder is, en ondersteuning aan die Groei-vir-Werk Strategie gegee.

Erkennings/waarderings

Ek wil graag my hartlike waardering teenoor die Raad van Erfenis Wes-Kaap, ons toegewyde komiteelede, professionele en administratiewe personeel en ons vennote regoor die regering en die burgerlike samelewing uitspreek. Julle getroue ondersteuning en toewyding is instrumenteel in die lewering van ons gedeelde mandaat. EWK sal voortgaan om die ryk kulturele nalatenskap van ons provinsie te beskerm en te bevorder terwyl ons innovering en samewerking sal gebruik om in die veranderende behoeftes van die mense van die Wes-Kaap te voorsien.



Hoof- Uitvoerende Beampste
Michael Janse van Rensburg
Datum: 29 Augustus 2025

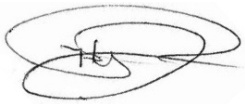
5. VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAATHEID VAN DIE JAARVERSLAG

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

- Alle inligting en bedrae wat in die jaarverslag openbaar gemaak is, stem ooreen met die finansiële jaarstate wat deur die Ouditeur-generaal geouditeer is.
- Die jaarverslag is volledig, akkuraat en sonder weglatings.
- Die jaarverslag is in ooreenstemming met die riglyne oor die jaarverslag, soos uitgereik deur die Nasionale Tesourie, voorberei.
- Die Finansiële Jaarstate (Deel F) is voorberei in ooreenstemming met die SA AERP-standaarde wat op die Openbare Entiteit van toepassing is.
- Die rekenpligtige gesag is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die beoordelings wat in die inligting vervat is.
- Die rekenpligtige gesag is verantwoordelik vir die vestiging en implementering van 'n stelsel van interne beheer wat ontwerp is om redelike sekerheid oor die integriteit en betroubaarheid van die prestasie-inligting, die inligting oor menslike hulpbronne en die finansiële jaarstate te verskaf.
- Die eksterne ouditeurs is betrek om 'n onafhanklike gevolgtrekking oor die finansiële jaarstate te maak.

Dit is ons gevolgtrekking dat die jaarverslag die bedrywighede, prestasie-inligting, inligting oor menslike hulpbronne en die finansiële sake van die Openbare Entiteit vir die boekjaar geëindig op 31 Maart 2025, billik weerspieël.

Die uwe



Hoof- Uitvoerende Beampte
Michael Janse van Rensburg
Datum: 29 Augustus 2025



Raadsvoorsitter
Reyhana Gani
Datum: 29 Augustus 2025

6. STRATEGIESE OORSIG

6.1. Visie

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

6.2. Missie

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

6.3. Waardes

Omgee, Bevoegdheid, Verantwoordbaarheid, Integriteit, Innovering, Responsiwiteit, Inklusiwiteit en Respek.

7. WETGEWENDE EN ANDER MANDATE

As 'n Skedule 3C Openbare Entiteit ag Erfenis Wes-Kaap die wetgewende mandaat waarop sy oorkoepelende funksionering gegrond is, as bindend in verband met die volgende:

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

7.1 Grondwetlike mandate

Artikel	Direkte verantwoordelikheid van Erfenis Wes-Kaap
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 24(b)(ii): Omgewing	Erfenis Wes-Kaap moet deur wetgewing en ander maatreëls die bevordering van die bewaring van die erfenisomgewing in die Wes-Kaap reguleer en monitor. Dit mag nie uitgevoer word op enige wyse wat nie konsekwent aan enige bepaling van die Handves van Menseregte is nie. Jaarlikse verslae oor hierdie mandaat moet aan die Wes-Kaapse parlement voorgelê word.
Artikel 31: Kultuur-, godsdiens- en taalgemeenskappe	Erfenis Wes-Kaap moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap in ag neem.
Artikel 41: Beginsels van samewerkende regering en Interregeringsverhoudings	Erfenis Wes-Kaap werk saam met alle regeringsfere. Kragtens sy mandate werk EWK nou saam met die Departement van Kultuursake en Sport, die Suid-Afrikaanse Erfenishulpbronagentskap (SAEHA) en plaaslike owerhede in die Wes-Kaap.
Skedule 4A: Funksionele areas van gelyklopende nasionale en provinsiale wetende bevoegdheid	Erfenis Wes-Kaap werk nou saam met die Suid-Afrikaanse Erfenishulpbronagentskap oor erfeniskwessies, veral Nasionale Erfenisterreine wat in die Wes-Kaap geleë is.

Artikel	Direkte verantwoordelikheid van Erfenis Wes-Kaap
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 195: Basiese waardes en beginsels wat openbare administrasie bestuur	Amptenare van Erfenis Wes-Kaap moet by die bepalinge van artikel 195 hou, wat 'n beskrywing gee van die demokratiese waardes en beginsels wat openbare administrasie beheer. Artikel 195(1)(b) vereis die bevordering van die doeltreffende, ekonomiese en effektiewe gebruik van hulpbronne. Dit impliseer dat programme wat in die openbare sektor onderneem word, die maksimum voordele teen die laagste moontlike koste moet lewer.
Grondwet van die Wes-Kaap, 1997	
Artikel 70	Provinsiale wetgewing moet binne die beskikbare hulpbronne van die provinsie voorsiening maak vir die vestiging en redelike befondsing van 'n kultuurraad of -rade vir 'n gemeenskap of gemeenskappe in die Wes-Kaap wat 'n gemene kultuur en taalerfenis deel.
Artikel 81	Erfenis Wes-Kaap moet beleide implementeer om die welsyn van die mense van die Wes-Kaap aktief te bevorder en te onderhou, spesifiek wat die beskerming en bewaring van die natuurhistoriese, kultuurhistoriese, argeologiese en argitektoniese erfenis van die Wes-Kaap betref, tot voordeel vir die huidige en toekomstige geslagte. Erfenis Wes-Kaap moet spesifieke beleide in dié verband implementeer.

7.2 Wetgewende mandate

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 of ongelyste openbare entiteite, grondwetlike instellings en provinsiale wetgewers. Verseker dat alle inkomste, uitgawes, bates en laste van hierdie instellings doeltreffend en doelgerig bestuur word, en definieer die verantwoordelikhede van persone wat met die finansiële bestuur in hierdie liggaam toevertrou is.
Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie wet gee uitvoering aan die reg om toegang tot verslae te hê wat deur die staat en private liggame gehou word, Onder andere moet die EWK en alle ander openbare en private liggame: <ul style="list-style-type: none"> 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek te bring om toegang tot inligting wat deur die liggaam gehou word, te verkry; en 'n inligtingbeamppte aanwys om sodanige versoeke 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 van administrateurs om mense in te lig oor hulle reg tot hersiening of appèl en hulle reg om redes te eis; Vereis van administrateurs om redes vir hulle besluite te verskaf; en Gee lede van die publiek riglyne oor die gronde vir hersiening van die besluite van administrateurs in die hof.

Wetgewing	Verwysing	Beskrywing
Wet op die Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	Hierdie Wet plaas 'n verantwoordelikheid op instellings om die volgende te verseker: <ul style="list-style-type: none"> Die bevordering van die beskerming van persoonlike inligting wat deur openbare en private liggame verwerk is; en Die bekendstelling van sekere voorwaardes om minimum vereistes vir die verwerking van persoonlike inligting daar te stel. Soos die EWK persoonlike inligting versamel in sy verwerking van aansoeke, moet dit aan die WBPI voldoen.
Wet op Nasionale Erfenishulpbronne, 1999	Wet 25 van 1999	Erfenis Wes-Kaap verkry sy mandaat van hierdie wetgewing. Voorts bemagtig die Wet EWK om die volgende uit te voer: <ul style="list-style-type: none"> Identifiseer, hou rekord van en assessee tersaaklike erfenishulpbronne in die Wes-Kaap; Beskerm en bestuur erfenishulpbronne in die Wes-Kaap; en Vestig beleide, doelwitte en strategiese planne vir die bestuur van erfenishulpbronne.
Wet op die Wêrelderfeniskonvensie, 1999	Wet 49 van 1999	Erfenis Wes-Kaap, moet, in voldoening aan hierdie Wet, verseker dat terreine wat vir Wêrelderfenisstatus geïdentifiseer is, formeel beskerm word en waar nodig, die deurlopende bewaring en gereelde verslagdoening ondersteun.
Regulasies vir die Bestuur van Wes-Kaapse Erfenishulpbronne	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 Beleide

Beleide	Beskrywing
Gedragkode vir lede van EWK	Die primêre doel van die Kode is om voorbeeldige gedrag onder lede te bevorder om só aan EWK institusionele geloofwaardigheid te gee.
Finansiële Afwentelings	Afwenteling van magte soos deur die rekenpligtige gesag kragtens artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999, uitgereik is.
VKB-afwenteling	Afwenteling van magte uitgereik deur die rekenpligtige gesag kragtens artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
Wesenlikheidsraamwerk	Daar word van die rekenpligtige gesag verwag om 'n raamwerk van aanvaarbare vlakke van weselikheid en beduidendheid saam met die Uitvoerende Gesag, in oorleg met eksterne ouditeurs, te ontwikkel en goed te keur.
Bedrogvoorkomingsplan	Die beleid voorsien responsmeganismes om voorvalle van bedrog wat die Entiteit mag beïnvloed, aan te meld, te ondersoek en op te los.

Beleid	Beskrywing
Strategie- en Implementeringsplan vir Ondernemings-risikobestuur	Om uitvoering te gee aan die vereistes van artikel 51(1)(a)(i) van die WOFB, Wet 1 van 1999, wat vereis dat die rekenpligtige gesag moet verseker dat die Entiteit 'n doeltreffende, effektiewe en deursigtige stelsel van finansiële en risikobestuur en interne beheer het en daarby hou.
Vergoeding van lede	Om betalings aan lede van EWK te fasiliteer wat genomineer is om konferensies, projekte vergaderings en werkwinkels namens die Entiteit by te woon.
Voorsieningskettingsbestuursbeleid	Om voorsieningskettingsbestuur in die Entiteit te reguleer.

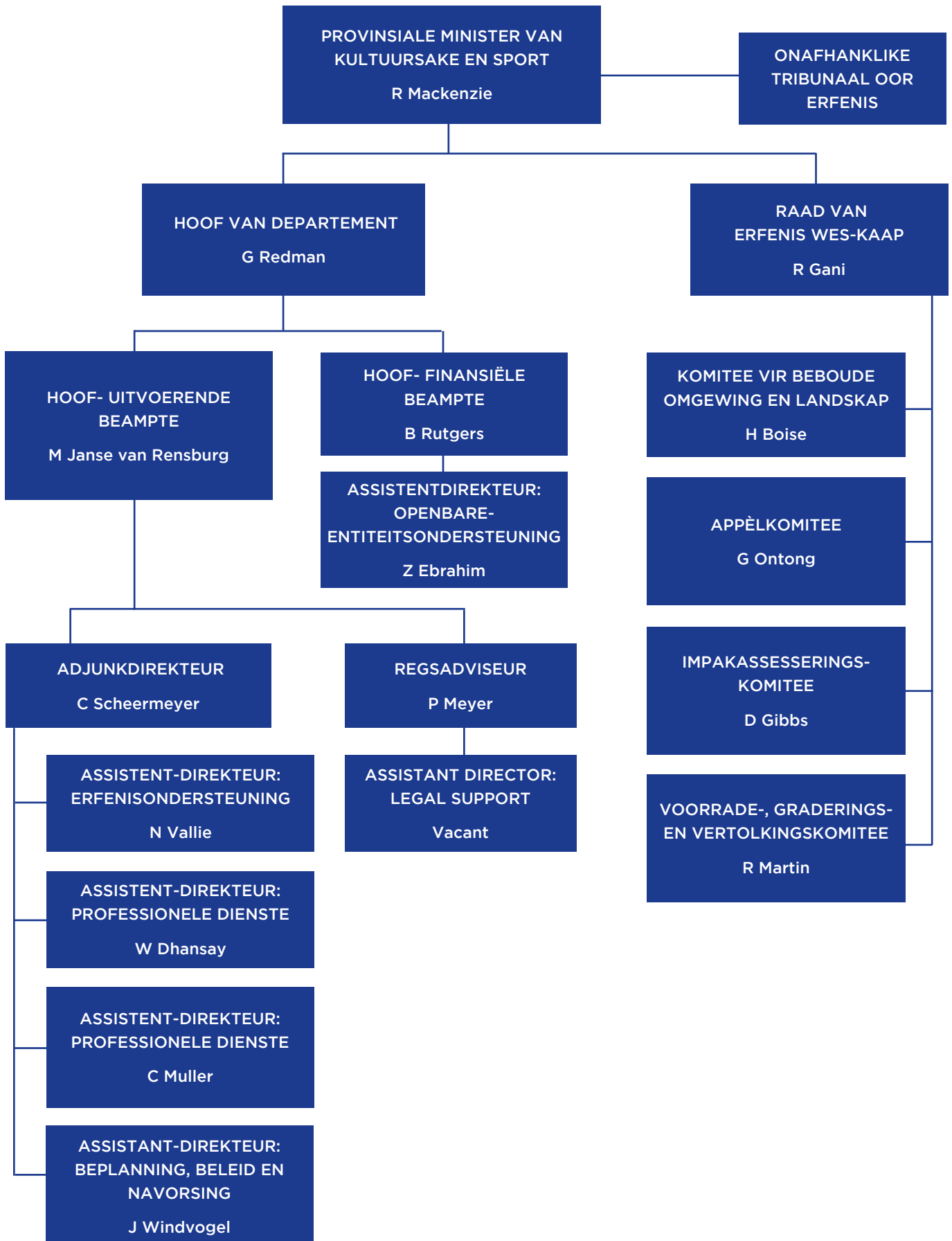
7.4 Regspraak

Hofsaak	Verwysing	Beskrywing
Louis Johannes Raubenheimer v die Trustees van die Hendrik Johannes Bredenkamp Trust en Ander	Wes-Kaapse Hooggeregshof, saaknommer 10228/2004	Die uitspraak sit uiteen wat 'n 'bona fide-belang' in 'n besluit van 'n erfenisowerheid behels, wat locus standi sal oordra om kragtens die WNEH te appelleer. Die Hof het bevind dat dit 'n werklike belang moet wees, en nie bloot 'n sentimentele gehegtheid aan die erfenishulpbron nie.
Top Performers (Pty) Ltd v Minister van Kultuursake en Ontspanning	Wes-Kaapse Hooggeregshof, saaknommer 5591/2005	Die saak het 'n wesenlike invloed op die appèlprosesse van die tribunale wat deur die LUR aangestel is kragtens Artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, gelees saam met Regulasie van P.K. 336 van 2003. Die DKES en die LUR het regstellende stappe gedoen om billike administratiewe prosesse te verseker en voorsiening gemaak vir die toelating van nuwe bewyse in die rekord van 'n tribunaalproses, asook beter voldoening aan die reëls van natuurlike reg kragtens die audi alteram partem maxim.
Die Vereniging van Voorsitters v Minister van Kuns en Kultuur	Appèlhof, saaknommer 25/2006	Hierdie uitspraak bepaal wat voldoende konsultasie behels met plaaslike gemeenskappe en ander belanghebbendes ten opsigte van voorgestelde veranderinge aan geografiese name. Die DKES en die Wes-Kaapse Komitee oor Provinsiale Geografiese Name, wat deur die LUR in die lewe geroep is, is belangrike rolspelers in die implementering van die betrokke wetgewing, veral ten opsigte van die fasilitering van konsultasies met belanghebbendes en gemeenskappe. Hulle moet hierdie uitspraak in die prosesse en prosedures wat hulle gebruik om voorgestelde veranderinge aan geografiese name te bestuur, in ag neem.
Qualidental Laboratories v Erfenis Wes-Kaap	Appèlhof, saaknommer 647/2006	Hierdie uitspraak bevestig die magte wat aan die LUR en Erfenis Wes-Kaap toegeken is om kragtens artikel 48 van die Wet op Nasionale Erfenishulpbronne, 1999 voorwaardes vir 'n ontwikkeling op te lê.
Suid-Afrikaanse Erfenishulpbron-agentskap v die Arniston Hotel Property (Pty) Ltd en nog een	Wes-Kaapse Hooggeregshof, saaknommer 5446/2006	Die uitspraak handel oor die kwessie van werk wat onder die Nasionale Bouregulasies goedgekeur is vóór die instelling van 'n formele beskerming kragtens die WNEH en kwessies van die geldigheid van 'n kennisgewing van voorlopige beskerming.

Hofsaak	Verwysing	Beskrywing
Willows Properties (Pty) Ltd v Minister of Kultuursake en Sport	Wes-Kaapse Hooggeregshof, saaknommer 13521/2008	Die eiser het 'n dringende aansoek in die Hooggeregshof gebring om die LUR te verplig om 'n besluit te neem, of, alternatiewelik, die Rekord van Besluitneming ten opsigte van 'n appèl wat by die LUR ingedien is, kragtens artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, gelees saam met Regulasie 12(7) van PK 336 van 2003, uit te reik. Die impak van die uitspraak op die DKES is dat dit moet verseker dat tribunale Rekords van Besluitneming betyds uitreik. Regstellende maatreëls is geïmplementeer.
Waenhuiskrans Arniston Belastingbetalersvereniging en ander v Verreweide Eiendomsontwikkeling (Edms.) Bpk. en ander	Wes-Kaapse Hooggeregshof, saaknommer 1926/2008	Die Hof moes oorweeg of die Suid-Afrikaanse Erfenishulpbrongagentskap of Erfenis Wes-Kaap jurisdiksie het ten opsigte van terreine wat deur die SAEHA as Graad 1-terreine kragtens artikel 35 en 36 van die Wet op Nasionale Erfenishulpbronne, 1999, gegradeer is. Die Hof het bevind dat die SAEHA in sulke gevalle jurisdiksie het. Die implikasie van hierdie uitspraak vir EWK is dat die Departement wetlike bystand aan Erfenis Wes-Kaap moet bied om die wetgewing te interpreteer, en dit moet verseker dat EWK binne sy wetgewende mandaat optree.
Peter Gees v die Provinsiale Minister van Kultuursake en Sport, Wes-Kaap, die Voorsitter, Onafhanklike Appèltribunaal, Erfenis Wes-Kaap, Stad Kaapstad, Stadskom Belastingbetalers- en Inwonersvereniging	Wes-Kaapse Hooggeregshof, saaknommer 6205/2015	Die Hof het bevestig dat, ten spyte van die verskille in die feite in hierdie saak en dié in die Qualidental-saak, die oplegging van voorwaardes binne die parameters van die Wet op Nasionale Erfenishulpbronne, 1999, val en konsekwent met die oorhoofse ontwerp van die Wet is. Kragtens artikel 34(1) van die Wet kan voorwaardes in 'n permit vir sloping van 'n bestaande struktuur wat ouer as 60 jaar is, opgelê word mits hulle vir 'n duidelike erfenisdoel opgelê word. In hierdie spesifieke geval is die voorwaarde gehandhaaf dat die erfenisowerheid die vervangingstruktuur in 'n sloping mag beheer. Dit het ook die kwessie aangespreek of die oplegging van sodanige voorwaarde 'n oortreding van artikel 25 van die Grondwet (eiendomsreg) is, en die bevel gehandhaaf dat dit nie die geval is nie.
Piketberg Plaaslike Erfeniskomitee en ander v Liebco Vleishandelaars Edms. Bpk. en ander (Erfenis Wes-Kaap 2de Respondent)	Wes-Kaapse Hooggeregshof, saaknommer 1103/2016	Aansoek vir hersiening van 'n besluit van EWK se Beboude-Omgewings- en Landskapskomitee (BOLK). Toestemming om 'n gebou op Erf 207 in Piketberg te sloop, is deur BOLK gegee. Die Piketberg Erfeniskomitee het by die Hooggeregshof aansoek gedoen om die besluit te hersien, aangesien dit nie aan die voorwaardes van die Wet op die Bevordering van Administratiewe Geregtheid voldoen nie. Die Hof het EWK se bestaande beleid oorweeg om slegs met geregistreerde erfenisliggame te konsulteer, en beslis dat, as die besluite wat geneem word, die potensiaal het om lede van die algemene publiek te beïnvloed, breër konsultasie vereis word. Dit sal beteken dat aansoekers hulle voorstelle vir kommentaar aan die algemene publiek moet adverteer.

Hofsaak	Verwysing	Beskrywing
Bryer NO en ander v EWK	Wes-Kaapse Hooggeregshof, saaknommer 16392/2017	Aansoek vir hersiening van 'n besluit van EWK om 'n opdrag om werk te staak, en 'n verklarende bevel oor of 'n aansoek kragtens artikel 38 van die WNEH nodig was, uit te reik. Dit het op 'n definisie van die 'sneller'-effek in art. 38(1) van 'n 'terrein groter as 5 000 m ² ' berus. Erfenis Wes-Kaap het die erf grootte konsekwent as die sneller gebruik. Die eiser het geredeneer dat 'terrein' nie 'erf' beteken nie, en dat, hoewel die erf groter as 5 000 m ² is, in hierdie spesifieke geval, dit denkbeeldig in twee afsonderlike terreine verdeel kan word. Die Hof het hiermee saamgestem. Dis belangrik om daarop te let dat die hof nie besluit het dat die terrein gelyk aan die ontwikkelingsvoetspoor is nie. Die erf grootte mag steeds 'n aanduiding van die grootte van die terrein wees, maar 'n meer genuanseerde benadering is nodig.
Bo-Kaap Burgerlike en Belastingbetalersvereniging v Stad Kaapstad	Wes-Kaapse Hooggeregshof, saaknommer, 7031/2017	Erfenis Wes-Kaap het as applikant aangesluit in hierdie aansoek om die besluit van die Stad Kaapstad om die konstruksie toe te laat van 'n veelvlakkige ontwikkeling op hierdie terrein, wat gedeeltelik 'n Beskermd Efenisoorlegsone (BOES) is en aan die historiese Bo-Kaap grens. Erfenis Wes-Kaap was van mening dat die nabyheid van die ontwikkeling aan twee Provinsiale Erfenisterreine beteken dat dit die Provinsiale Erfenisterreine sou "verander" en dat 'n permit kragtens artikel 27 van die WNEH verkry moes word. Die Hof het nie hierdie argument aanvaar nie; dit het ook gekies om nie die besluit van Stad Kaapstad te hersien nie.
Midnight Storm Investments 170 (Edms)Bpk v Minister van Finansies en ander	Noord-Gautengse Hooggeregshof, saaknommer 46055/2015	Die eiser in hierdie saak het vergoeding van die staat en EWK geëis, voortspruitend uit 'n verklaring van 'n gedeelte van hulle grond as 'n Provinsiale Erfenisterrein (PET - die Baboon Point PET by Elandsbaai). Die eisers het beweer dat die verklaring hulle effektief van die reg gestroop het om die grond te ontwikkel en dat dit óf konstruktiewe onteiening óf onwettige oorname van hulle eienaarsregte soos deur art. 25 van die Grondwet beskerm word, beteken. Hulle het alternatiewelik vir 'n regsreëling gevra dat die WNEH ongrondwetlik is, aangesien dit die ontneming van eienaarsregte sonder vergoeding magtig. Die Hof het bevind dat die verklaring wettig is en dat dit nie op konstruktiewe onteiening neerkom nie. Die Hof het ook bevind dat die beskerming van eiendomsregte kragtens art. 25 van die Grondwet nie absoluut is nie, maar aan openbarebelangeregte onderworpe is.

8. ORGANISATORIESE STRUKTUUR



DEEL B: PRESTASIE-INLIGTING



L'Agulhas-vuurtoring, Kaap Agulhas

Die L'Agulhas-vuurtoring is die derde vuurtoring wat in Suid-Afrika opgerig is, in 1848, en dit is die tweede-oudste vuurtoring wat steeds in bedryf is. Die gebou is in 1973 tot 'n nasionale monument verklaar.

1. VERSLAG VAN DIE OUDITEUR-GENERAAL: VOORAFBEPAALE DOELWITTE

Die OGSA/ouditeur voer tans noodsaaklike prosedures oor die prestasie-inligting uit om beperkte sekerheid in die vorm van 'n ouditgevolgtrekking te verskaf. Die ouditgevolgtrekking oor die prestasie teenoor voorafbepaalde doelwitte is onder die opskrif Voorafbepaalde Doelwitte in die afdeling oor wetlike en ander regulatoriese vereistes in die verslag aan bestuur ingesluit.

Verwys na bladsy 60 van die Jaarverslag vir die Ouditeursverslag, gepubliseer as Deel F: Finansiële Inligting.

2. OORSIG VAN PRESTASIE

2.1. Diensleweringomgewing

Die 2024/2025-boekjaar het in die konteks van 'n verandering in politieke administrasie ontvou, wat van Erfenis Wes-Kaap (EWK) vereis het om kennis te neem van die skuif in regeringsprioriteite in die groeiende aanvraag vir verbeterde dienslewering, ekonomiese ontwikkeling en reaksies op hoë werkloosheidsvlakke. Die EWK gaan voort om in hierdie veranderende landskap die rol van erfenis as katalisator vir die aanvoer van maatskaplike gesprekke, die vorming van idees en 'n bydrae tot plaaslike ekonomieë te versterk. Die entiteit lewer steeds op sy wetgewende mandaat deur die doeltreffende funksionering van sy statutêre komitees, deurlopende dialoog met munisipaliteite oor erfeniskwessies en die verskaffing van professionele en tegniese begeleiding in erfenishulpbronbestuur.

EWK is die provinsiale erfenishulpbronowerheid (PEHO) wat verantwoordelik is vir die identifisering, beskerming, bewaring, bevordering en bestuur van erfenishulpbronne in die Wes-Kaap. Sy wetgewende mandaat om erfeniskwessies in die provinsie te bestuur, is van die Grondwet van die Republiek van Suid-Afrika, die Grondwet van die Wes-Kaap en die Wet op Nasionale Hulpbronbestuur (Wet 25 van 1999) (WNEH) afgelei. Die wet vestig 'n drievlakstelsel vir erfenisbestuur: Nasionaal (Graad I), provinsiaal (Graad II) en plaaslik (Graad III), met EWK wat vir hulpbronne op provinsiale vlak verantwoordelik is. EWK is al langer as twintig jaar bedrywig as 'n funksionerende PEHO en het 'n institusionele raamwerk en stelsels ontwikkel wat suksesvol op sy strategiese en bedryfssteikens as 'n ten volle funksionele PEHO gelewer.

Prakties gesproke het EWK oor die jare heen 'n beduidende volume plaaslikevlak-erfenishulpbronne deur middel van permitaansoeke bestuur, en die diensleweringomgewing in 2024-2025 word steeds as sodanig gekarakteriseer. Die meeste permitaansoeke was hoofsaaklik artikel 34-aansoeke vir strukture ouer as 60 jaar, met ongeveer 68% sulke aansoeke (wat veranderinge, aanbouings en gedeeltelike slooping, en algehele slooping insluit) as deel van die totale aantal aansoeke wat in die 2024-2025-boekjaar ontvang is. Hoewel dit nie sy primêre mandaat is nie, neem dit die grootste deel van die EWK se bedryfsvermoë in beslag, aangesien die aanvraag vir dienste steeds is vir aansoeke ouer as 60 jaar (art. 34-aansoeke) en groter ontwikkelingsaansoeke is wat deur art. 38 van die WNEH geaktiveer is.

Weens die beperkte afwenteling van magte aan plaaslike owerhede, bestuur EWK steeds Graad III-hulpbronne regoor die provinsie. Die proses om funksies af te wentel na plaaslike owerhede het baie interaksies en herhalende besprekings met plaaslike owerhede, meer spesifiek met die Stad Kaapstad (SK) en Drakenstein Munisipaliteit tot gevolg gehad. Veral SK, wat oor die afgelope dekade sy bevoegdheid gewys het om die funksies oor te neem, bly 'n sleutelrolspeler in die deurlopende proses van besprekings om afwenteling te finaliseer. Om dit stelselmatig te fasiliteer, het EWK en KS 'n gesamentlike strategie ontwikkel om die oorgang moontlik te maak, met die teiken om 'n vermindering van rompslomp en beter bestuur van plaaslike erfenishulpbronne te verseker. Hierdie benadering berus op 'n aantal strategieë, insluitend Strategie 1: Stel vrystellings in plek vir die vereiste van art. 34 in gebiede waar daar nie erfenishulpbronne is wat bewaringswaardig is nie; Strategie 2: Plasing van erfenishulpbronne op die Erfenisregister (wat deur die BOES beskerm moet word) en skrap art. 34(1) ten opsigte van sulke hulpbronne; Strategie 3: Verklaar Erfenisgebiede (wat deur die BOES beskerm moet word) en skrap art. 34(1) in die verklaarde Erfenisgebiede; Strategie 4: Wentel af aan die plaaslike owerheid; Strategie 5: Kombineer art. 38 in die BOES-proses met art. 38(8) waar die BOES in plek is; en Strategie 6: Wetgewende hervorming. Hierdie strategieë loop saam, aangesien dit oor die kort-, medium- en langtermyn strek en elkeen tot die voorgenome stroombelyning van dienste aan die publiek bydra.

Hoewel EWK en SK die bogenoemde benadering ontwikkel het om die afwentelings betreffende die bestuur van plaaslike erfenishulpbronne te takel, is daar 'n duidelike behoefte dat die afwentelings afgehandel moet word. Die voordeel hiervan sal wees dat die plaaslike owerheid, in hierdie geval Stad Kaapstad, in effek die 'eenstop-winkel' vir die prosessering van Artikel 34-ontwikkelingsaansoeke sal word. Dit sal nie meer nodig wees dat aansoekers na EWK verwys word nie, wat dit meer doeltreffend as 'n eenstop-leweringsdiens maak, vergeleke met die huidige twee onafhanklike prosesse – die een met die plaaslike owerheid, en die ander met EWK – wat aansoekers moet deurloop. EWK erken die positiewe uitkomst wat dit sal hê in die vermindering van rompslomp in dienslewering vir aansoekers en die skep van 'n bemagtigende omgewing vir die Groei-vir-Werk (G4J) Strategie van die Wes-Kaapse Regering.

In lyn met die die Groei-vir-Werk (G4J) Strategie van die Wes-Kaapse Regering en sy aktiewe benadering om rompslomp te verminder, is EWK aktief betrokke in sistemiese hervorming; eerstens deur sy diensleweringsspadkaart, en tweedens deur die aanneming van die Lenige Bestuur-kultuur, wat die implementering van 'n Lenige Bestuur-metodologie en -benadering insluit. Die aanvanklike opleiding en grondwerk is reeds in die vorige boekjaar deur die Departement van Ekonomiese Ontwikkeling en Toerisme en die Lean Institute Africa en die Nagraadse Sakeskool van Universiteit Kaapstad onderneem.

Die Lenige Bestuur-opleiding het twee fases beslaan, met die eerste 'n tweedaagse program wat die beginsels, fundamentele inligting en strategieë van die Lenige Bestuur-metodologie bekend gestel het. Dit is met 'n streng drie maande-lange Fase Twee-program gevolg, wat die metodologie in meer besonderhede uiteengesit het, met die fokus op 'n omvattende begrip van elke pilaar van die metodes en op doeltreffende identifisering en oplossing van probleme deur werknemers op alle bedryfsvlakke. Die EWK-span het die EWK-permitaansoekproses as 'n gevallestudie onderneem om die Lenige Bestuur-metodologie te implementeer, vermorsing en oor- en onderlading van hulpbronne te identifiseer, en bepaal watter prosesse waarde vir aansoekers toevoeg. Die opleiding was baie suksesvol en is die eerste Lenige Bestuur-opleiding wat deur 'n volle span op alle bedryfsvlakke onderneem is. Hierdie opleiding het die span van uitkomst voorsien oor planne om sy dienste deurlopend te verbeter, vermorsing te verminder en 'n kultuur van inwoner-gesentreerde dienslewering te skep.

EWK het in die jaar onder oorsig deurlopend in transversale platforms deelgeneem, insluitend die Provinsiale Eiendom- en Ontwikkelingforum (PE&OF) en die Tegnieuse Werkgroep vir Streeksbeplanningsbestuursoorsig (TWG-SBBO). Dit volg op die Vastekapitaal- en eiendomsontwikkelingsforum, 'n inisiatief wat in 2019 geloods is om blokkasies in dienslewering in sleutelpunte vir die provinsie te identifiseer en te takel.

EWK sit steeds die sleutelinisiatiewe voort wat in die strategiedokument met Stad Kaapstad aangeneem is en verder in die EWK Diensleweringverbeteringspadkaart uiteengesit word:

- Die vrystelling van sekere areas van of tipes ontwikkeling van die vereiste om erfenismagtiging te verkry.
- Skakel met plaaslike owerhede om hulle aan te moedig om kragtens die WNEH bevoeg verklaar te word om plaaslike erfenishulpbronne te bestuur, wat tot doeltreffende besluitneming op plaaslike vlak sal lei.
- Gaan voort om areas te identifiseer wat permitaansoekprosesse kan stroombelyn of versnel deur kennis wat in die Lenige Bestuur-metodologie opgedoen is, te gebruik.

Om verder oor vrystellings uit te brei, is sewe terreine geïdentifiseer wat van die bepalings van artikel 34 en 38 van die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999 (WNEH)) vrygestel kan word. Die terreine word hier in die onderstaande tabel aangedui:

Provinsiale Koerant Kennisgewing No.	Vrystellingsarea
8982	Airport Industria-vrystelling A34 and A38
8982	Mitchells Plain-vrystelling A34 and A38
8982	Atlantis-vrystelling A34 and A38
8982	Flamingo-vrystelling A34 and A38
8982	Kuilsrivier-vrystelling A34 and A38
8982	Ottery-vrystelling A34 and A38
8982	Voortrekker-vrystelling A34 and A38

Die doel van die vrystellingsproses is om geografiese areas met beperkte erfenishulpbronne vry te stel van die vereiste om kragtens artikel 34(1) van die WNEH 'n permit vir die verandering of sloping van 60 jaar-oue strukture te verkry, met die goedkeuring van die Minister van Kultuursake en Sport van die vereistes van artikel 38-impakassesserings.. Die vrystellingsproses is daarop gemik om die aantal aansoeke wat aan Erfenis Wes-Kaap (EWK) ingedien word, te verminder, en om sekerheid en 'n meer stroombelynde proses vir ontwikkeling in hierdie gebiede te verskaf. EWK sal steeds voortgaan om saam met Stad Kaapstad en ander belanghebbendes te werk om seker te maak vrystellings word, waar van toepassing, in werking gestel om só die behoefte te verlig vir erfenisgoedkeurings waar erfenishulpbronne nie beïnvloed sal word nie.

Die behoeftes in die diensleweringssomgewing bly hoog ten opsigte van doeltreffende dienste wat vir die publiek toeganklik is. Kwessies soos ekonomiese groei, werksgeleenthede, tegnologie, maatskaplike welstand, die omgewing en die welsyn van die mense van die Wes-Kaap is in ag geneem. Die prioriteitsareas wat in die boekjaar geïdentifiseer is, wat ook die beplanning van die EWK se Jaarlikse Prestasieplan raak, beklemtoon prioriteite in erfenishulpbronnbestuur wat deurlopend aandag kry. Dit sluit in:

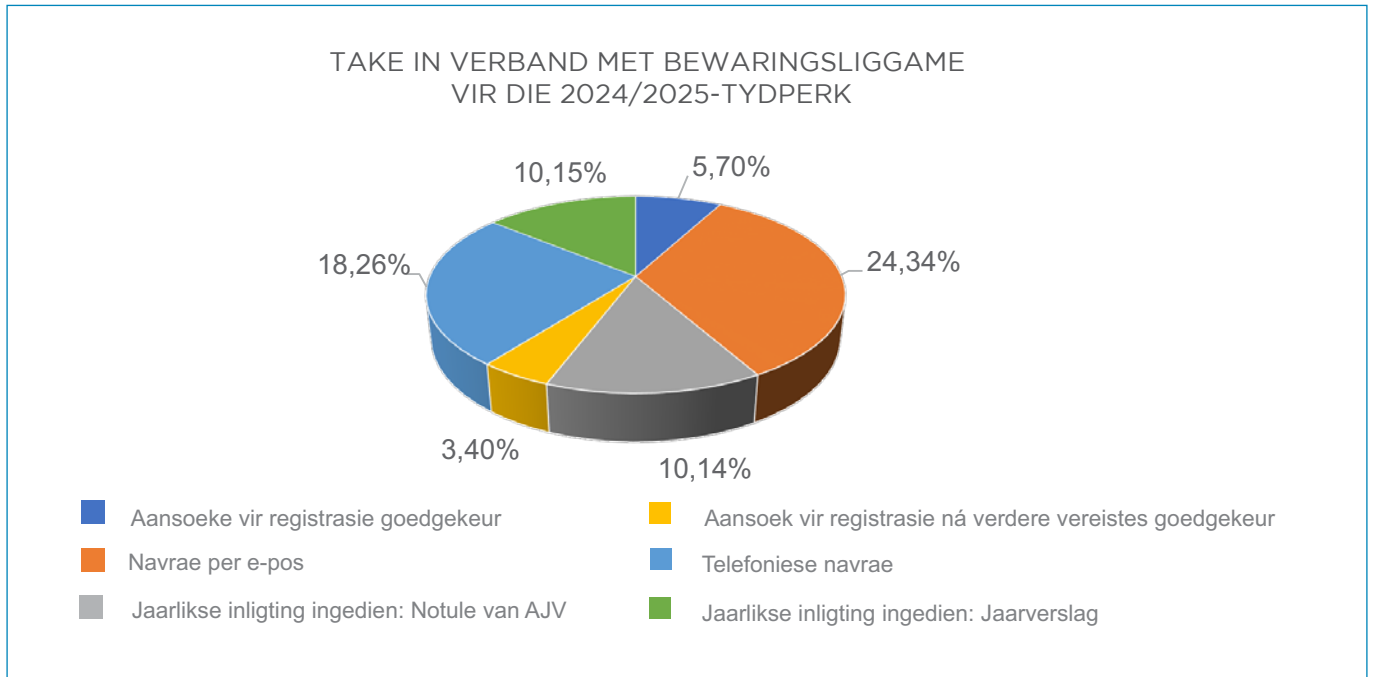
1. Vestig 'n doeltreffende erfenishulpbronnbestuurstelsel wat deur sy beleide, regulasies en riglyne aan belanghebbendes en gemeenskappe vertrou in die werk van EWK sal gee.
2. Werk nouer saam met munisipaliteite en bewaringsliggame om die beskerming en bewaring van betekenisvolle erfenishulpbronne in die provinsie kragtens die WNEH te verseker.
3. Bied erfenisbyeenkomste en -programme aan om die positiewe en stabiliserende invloed wat erfenis in die oplossing van maatskaplike euwels in gemeenskappe uitlig, maatskaplike insluiting skep en aktiewe burgerskap bou.

EWK-geregistreerde Bewaringsliggame

Die rol van plaaslike bewaringsliggame en belangegroepes beïnvloed en help EWK in sy gesamentlike, geïntegreerde benadering om erfenis proaktief te bestuur en dienslewering deur die Wes-Kaapse Regering te verbeter. In sy skakelings deur die jaar was daar baie besprekings oor die betekenis van onroerende erfenishulpbronne en die insluiting van lede van die Eerste Nasies in gesprekke en hul registrasie as bewaringsliggame. EWK heg waarde aan die rol van bewaringsliggame en belangstellende erfenisgroepes in plaaslike gemeenskappe en is afhanklik van aktiewe en betrokke gemeenskappe om met die identifisering, bevordering en bestuur van erfenishulpbronne in die provinsie te help.

EWK vorm 'n integrale deel van die waardeketting in die diensleweringssomgewing van die WKR en maak voorspraak vir 'n volhoubare ontwikkelingsbenadering met belanghebbendes wat erfenis as 'n deurslaggewende pilaar in die ontwikkeling en welsyn van die samelewing sien. Vir hierdie doel word daar meer op die administrasie en goedkeuring van bewaringsliggame van EWK kragtens artikel 25 van die WNEH gefokus. Vyf aansoeke is goedgekeur by die eerste tertafellegging van vergaderings van die Komitee vir Voorrade, Gradering en Interpretasie (KVGI), met 'n verdere drie aansoeke wat onderskryf is nadat "verdere vereistes" nagekom is. Ongeveer 10,15% van reeds geregistreerde bewaringsliggame het notules en verslae van hulle algemene jaarvergadering ingedien. Geen geregistreerde bewaringsliggame het 'n aansoek ingedien dat hulle grense aangepas word nie. Navrae, telefonies of deur e-posse, het tot 60% van hierdie portefeulje se take bygedra.

Die onderstaande grafiek verskaf 'n statistiese opsomming van die werk van EWK om geregistreerde bewaringsliggame in verband met die administrasie van hierdie liggame te bestuur.



Figuur 1: Aktiwiteite wat met die bestuur van bewaringsliggame verband hou vir die tydperk van 2024 tot 2025.

PROVINSIALE ERFENISTERREINE

Versoek vir nominasies van Provinsiale Erfenisterreine

Die versoek vir nominasie van Provinsiale Erfenisterreine word twee maal per boekjaar op Erfenis Wes-Kaap se webwerf gepubliseer. Dit is in die 2024/2025-boekjaar op 20 Mei en 28 Oktober 2024 gepubliseer. Hoewel hierdie twee datums aan die jaarlikse prestasieteikens voldoen, is nominasies vir Provinsiale Erfenisterreine dwarsdeur die jaar oop vir belangstellende en betrokke partye.

Nominasies wat ingedien word, word tydens die kwartaalike vergaderings van die Komitee vir Voorrade, Gradering en Interpretasie (KVGI) vir Graad II-belangrikheid gegradeer. Komitee lede evalueer die nominasies kragtens artikel 27(8) van die Wet op Nasionale Erfenishulpbronne. In die 2024/2025-tydperk het die aansoek vir die Slag van Muizenberg (Muizenberg) en die Javia Moskee (Strand) die vereiste 30 dae konsultasieproses en die 60 dae breër openbare deelnameproses deurgeloop. Aangesien geen besware ontvang is nie, was die finale fase die voorlegging aan die Raad van Erfenis Wes-Kaap. Die nominasieproses vir die graf van die struggle-aktivis Ashley Kriel as 'n Provinsiale Erfenisterrein is ook in hierdie tydperk van stapel gestuur.

Kitsrespons (QR)-kodeplakette

Erfenis Wes-Kaap het in 2022 'n projek geïnisieer om alle Provinsiale Erfenisterreine van QR-kodeplakette te voorsien wat agtergrondinligting oor die belangrikheid van elke erfenishulpbron verskaf. Wanneer die kode geskandeer word, word belangstellendes na die gepaste Provinsiale Koerant verwys, wat 'n kort geskiedenis en verduideliking van die belangrikheid van die terrein verskaf.

In die 2024/2025-tydperk is die onthullingseremonie van die QR-kode vir Hostel 33 op 22 Mei 2024 by die Lwandle Museum gehou.



Figuur 2: Die onthulling van die QR-kodeplaket by Princessvlei, PET (Bron: DKES Kommunikasie, November 2024).

Die QR-kodeplaket by Princessvlei is op 19 November 2024 deur die LUR, mnr. Ricardo MacKenzie, onthul. Die Raadsvoorsitter, asook die Voorsitter van Voorrade, Graderings en Interpretasie (VGI) was ook teenwoordig.

Naamborde by Elandsbaai Grot

As deel van die “Bevordering van Erfeniswaardes”, veral die digitale inhoud (soos in die EWK-Diensleweringsspadkaart vir 2023 tot 2025 aangedui word), is ’n QR-kode in Februarie 2025 ook op die naamborde by die Elandsbaai Grot aangebring toe die nuwe borde geïnstalleer is. Die beskadigde en onleesbare naamborde is vervang om te verseker dat die belangrikheid van Baboon Point as ’n PET aan alle belangstellende en geaffekteerde partye gekommunikeer word.



Figuur 3: Die nuwe naambord oorkant die PET-plaket aan die onderkant van die trappe by die Elandsbaai Grot (Februarie 2025).

Laastens is die voortdurende uitdaging in die erfenishulpbronomgewing die behoefte aan geskikte gekwalifiseerde personeel, en, waar moontlik, ervare lede in erfenishulpbronbestuur. Plaaslike en nasionale posisies in hierdie veld bied dikwels 'n meer mededingende salaris aan as wat op provinsiale vlak aangebied kan word. Dit lei onvermydelik tot die keuse van sommige personeellede om só 'n betrekking met 'n hoër salaris te aanvaar.

As deel van die EWK se Diensleweringverbeteringsplan, is maatreëls ingestel om hierdie potensiële uitvloeit te takel deur op die welsyn van personeel te fokus en nie-monetêre aansporings te voorsien wat tot die bou van 'n gesonde en gewaardeerde organisatoriese en spankultuur bydra.

'n Welsyn- en Kultuurreis, wat op die gesondheid en welsyn en verbetering van die span fokus, is in die boekjaar aangebied. Dit is gedoen om die kennis van die Lenige Bestuur-metodologie te komplementeer en om die welsyn van die span in die verbetering van dienslewering te ondersteun.

Sulke kwalitatiewe benaderings in die werksomgewing het nie slegs die span bevoordeel ten opsigte van die interne diensleweringssomgewing nie, maar ook in die eksterne omgewing, waar deurlopende verbetering van dienslewering deur die Lenige Bestuur-benadering nagestreef word.

2.1.1 Opsomming van aansoeke, terreininspeksiverslae en navrae

Hoewel die WNEH 'n verskeidenheid take aan provinsiale erfenishulpbronowerhede oplê, is die grootste deel van EWK se werk steeds die verwerking van aansoeke kragtens Hoofstuk II van die wet. In die jaar onder oorsig het EWK 2 256 erfenisaansoeke verwerk.

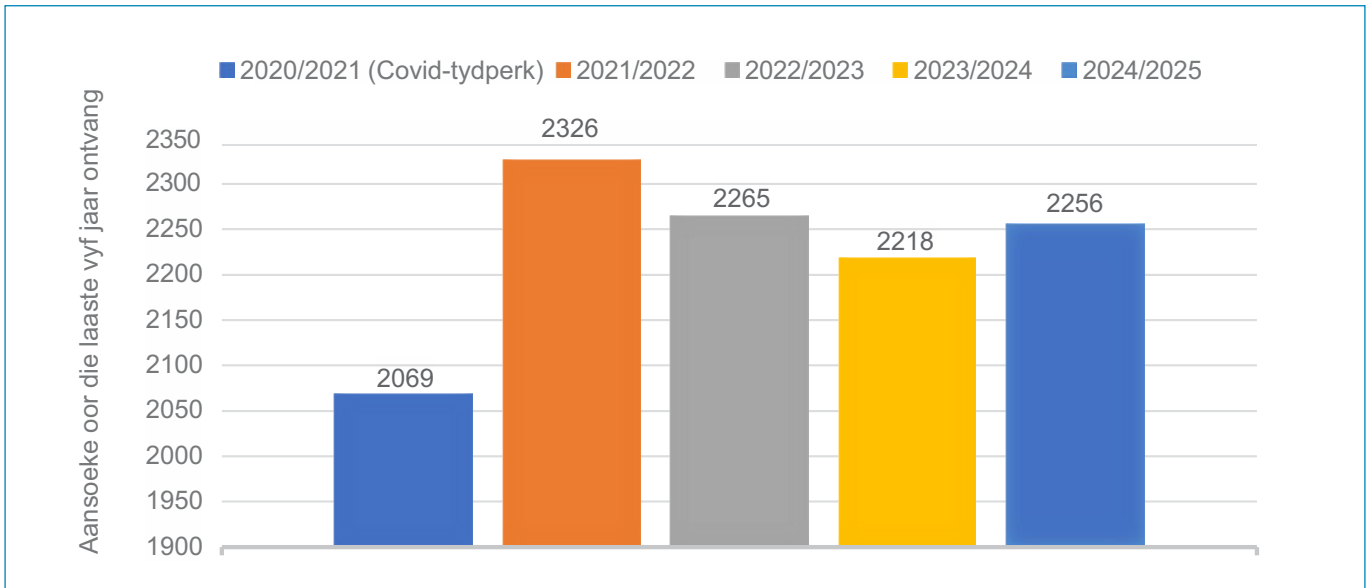
Daar was in die jaar onder oorsig 'n deurlopende gekoördineerde program van perseelinspeksies van provinsiale erfenispersele. Dit sluit persele in van beboude terrein tot argeologiese hulpbronne en ontasbare erfenishulpbronne. Die inspeksies is kwartaalliks onderneem en het 'n ontleding van die staat van bewaring van elke perseel en die belangrike bestuursoorwegings vir elke perseel vorentoe. Hierdie benadering is in lyn met EWK se proaktiewe bestuursbenadering van provinsiale erfenisterreine, en ook met sy primêre mandaat as provinsiale erfenishulpbronowerheid. Terreine wat geïnspekteer en waarvoor in die jaar onder oorsig verslag gedoen is, is provinsiale erfenisterreine; dit sluit nie terreininspeksies wat permitaansoeke betrek of verslae van onwettige werk, wat grootliks met Graad III-erfenishulpbronne verband hou, in nie. Die PET-terreininspeksies as deel van die jaarlikse prestasie-oorsig sluit persele van wisselende belangrikheid in, waarvan sommige geskiedkundige strukture en ontasbare erfenishulpbronne is:

- Ou Hoër Meisieskool, Kerkstraat 25, Beaufort-Wes; belangrikheid hou verband met die geskiedkundige beboude omgewing.
- Matjiesfontein, Pieter Meintjies Fontein 274, Laingsburg; belangrikheid hou verband met die geskiedkundige beboude omgewing en geskiedkundige begraafplaas.
- Baboon Point (Kaap Deseada), Verlorenvlei, Elandsbaai, Piketberg Distrik; belangrikheid hou verband met prehistoriese argeologie.
- Gugulethu 7 Gedenkterrein, Steve Biko-rylaan, Gugulethu; belangrikheid hou verband met die herdenking van sewe anti-Apartheidaktiviste wat by die vryheidstryd betrokke was.
- Trojaanse Perd Gedenkterrein, Thorntonweg 97 (tussen Klipfontein- en Repulseweg), Athlone.

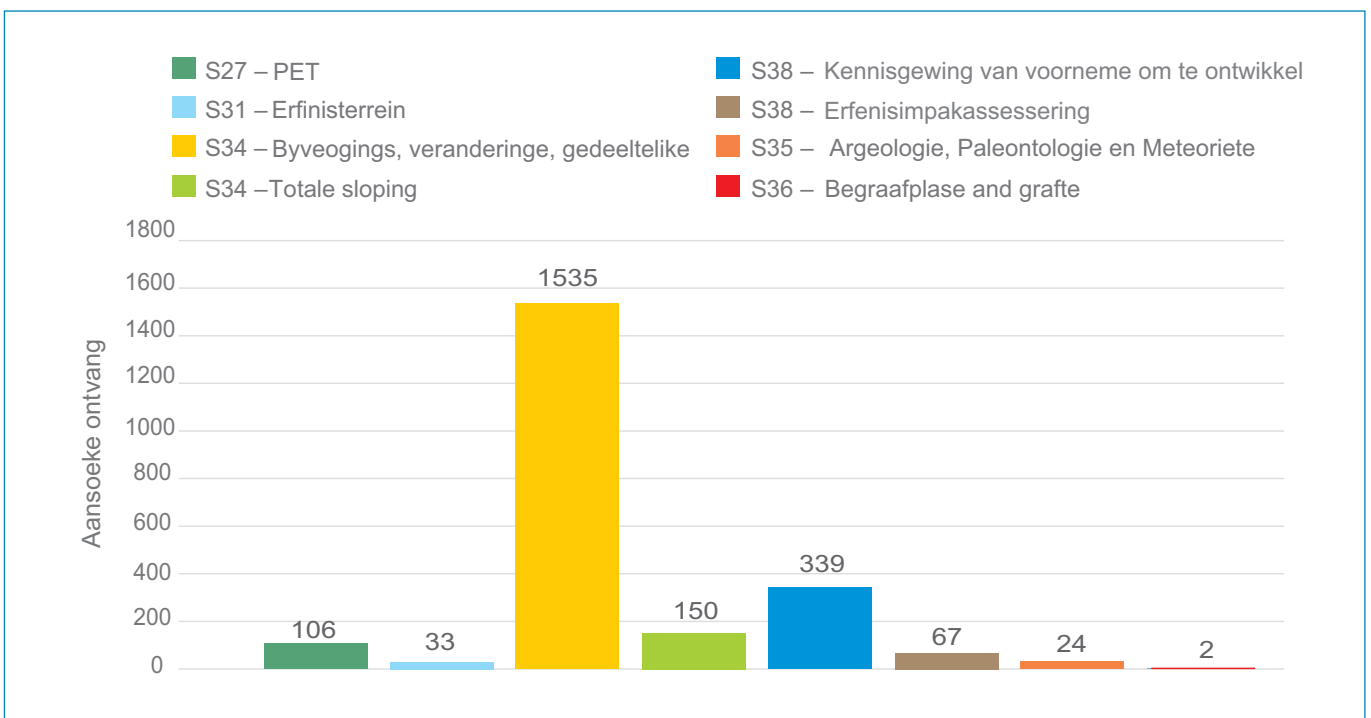
2.1.2 Getal aansoeke per jaar

Die meerderheid aansoeke was aansoeke rakende veranderings, aanbouings aan, of algehele sloping van strukture ouer as 60 jaar, kragtens Artikel 34 van die WNEH, wat op altesaam 1 535 aansoeke vir die jaar onder oorsig neerkom. Van die 2 256 aansoeke wat deur EWK verwerk is, het 106 aansoeke met Provinsiale Erfenisterreine verband gehou, wat van 86 in die 2023-2024-boekjaar toegeneem het. 'n Effense toename is ook aangeteken in die aantal permitaansoeke vir uitgrawings of navorsing by argeologiese of paleontologiese terreine, van 18 in die 2023-2024-boekjaar tot 24 in die 2024-2025-boekjaar onder oorsig. Voorts was daar altesaam 430 ontwikkelingsaansoeke, kennisgewings van voorneme om te ontwikkel en erfenisimpakassesserings (EIA's) teenoor 65 in 2023-2024, met 'n afname in KVO's tot 339 in 2024-2025, en 'n klein toename in EIA's, wat van 65 tot 67 in die 2024-2025-boekjaar gestyg het.

Die grafiek in Figuur 4 illustreer die getal aansoeke wat oor die afgelope vyf boekjare ontvang is en die grafiek in Figuur 5 dui die tipes aansoeke aan wat deur EWK ontvang is:



Figuur 4: Getal aansoeke oor die afgelope vyf boekjaar ontvang

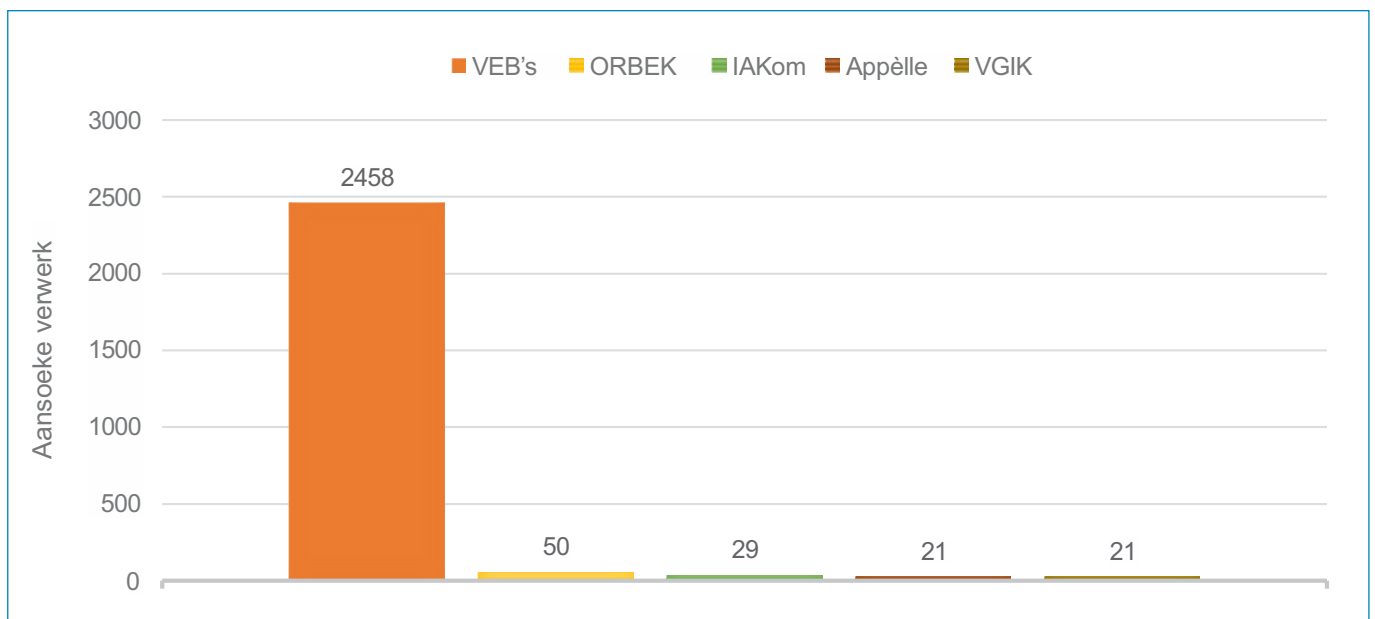


Figuur 5: Tipes aansoeke deur EWK ontvang

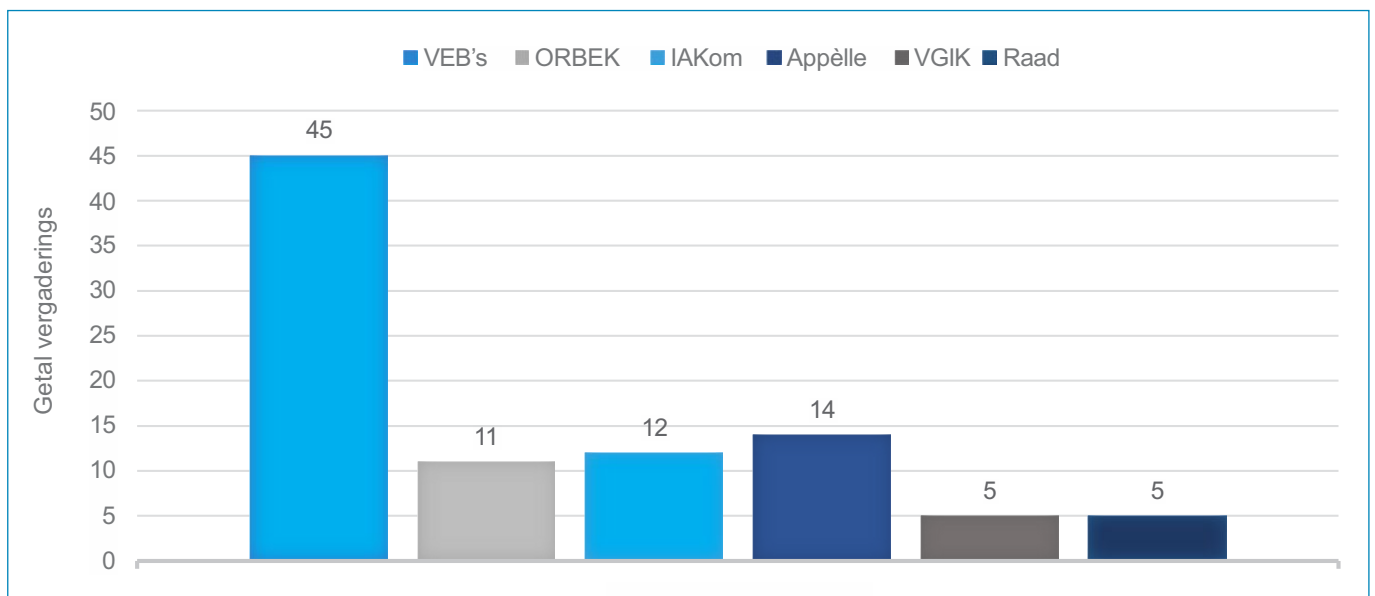
2.1.3 Verwerking van aansoeke deur EWK-komitees

Aansoeke aan EWK word deur die volgende komitees verwerk: Beboude-omgewings- en landskapskomitee (BOLK), Komitee vir Voorrade, Gradering en Interpretasie (VGIK), Impakassesseringskomitee (IAKom), Appèlkomitee, en Vergaderings van Erfenisbeamptes (VEB's). Die VEB's bestaan uit 'n komitee van personeel van die Departement, wat EWK met die bedryfswerk help, en is deur die Raad van EWK afgevaardig om besluite te neem oor permitaansoeke wat voor EWK gebring is. Die BOLK, VGIK, IAKom en Appèlkomitee bestaan uit lede van die publiek wat deur 'n openbare versoek vir nominasies aangestel is. Hierdie lede het die nodige bevoegdhede en erfeniskundigheid om die Raad met sy werksaamhede by te staan.

Die agendas vir alle komiteevergaderings word op die EWK-webblad geplaas en aan partye gestuur wat die vergaderings wil bywoon en aan die besprekings wil deelneem. Regstreekse bywerkings van die agendas word deur die EWK-WhatsApp-groep voorsien. Die grafieke hier onder (Figuur 7 en 8) illustreer die aansoeke wat deur elke komitee oorweeg is, en die aantal vergaderings wat deur elke komitee gehou is om besluite oor aansoeke te neem. Daar was hierdie jaar altesaam 92 vergaderings. Die meeste vergaderings is die Vergaderings van Erfenisbeamptes (VEB's), aangesien hierdie vergaderings die meeste van die aansoeke voor EWK moet oorweeg en finaliseer, soos in Figuur 6 en 7 aangedui word. 'n Doelbewuste en gefokusde poging is aangewend om die prosesse te stroombelyn deur die aantal gevalle wat na ander komitees aangestuur word, te verminder. Deur op nie-opspraakwekkende erfeniskwessies te konsentreer wat meer doeltreffend getakel kan word, verseker EWK vinniger omkeertye vir aansoekers, en verbeterde responsiwiteit. Hierdie benadering weerspieël 'n sterk toewyding om inwoner-gesentreer te wees, en aansoekers word van 'n stelsel voorsien wat meer voorspelbaar, deursigtig en responsief met hulle tydlyne is. Sodoende handhaaf EWK nie alleen erfeniswaardes nie, maar erken ook die breër maatskaplike en ekonomiese implikasies van regulatoriese verdragings. Hierdie balans van doeltreffendheid en verantwoordbaarheid verminder uiteindelik rompslomp en bou openbare vertroue, wat verseker dat die beskerming van erfenis en inwonerdienlewering hand aan hand saamwerk.



Figuur 6: Aansoeke deur EWK verwerk.



Figuur 7: Getal vergaderings deur elke komitee van EWK gehou

2.1.4 Interne appèlproses

Artikel 49 van die WNEH vereis dat EWK 'n interne stelsel van appèlle ontwikkel, wat deur óf die Raad, óf 'n Appèlkomitee oorweeg word. Regulasies van die EWK stipuleer dat die Appèlkomitee uit twee raadslede en tot drie bykomende lede moet bestaan. Die Appèlkomitee oorweeg appèlle deur enige party van 'n aansoek (aansoeker of belanghebbende of geaffekteerde partye) wat ontevrede is met 'n besluit van 'n komitee van EWK. In die boekjaar onder oorsig is altesaam 24 appèlaansoeke voor die Appèlkomitee gebring. Die appèlle was meestal Artikel 34-aansoeke wat met geboue ouer as 60 jaar verband hou. Daar was ook appèlle teen die uitreiking van argeologiese permitte kragtens artikel 35 van die WNEH.

2.1.5 Appèlle aan die Onafhanklike Tribunaal oor Erfenis

As enige lid van die publiek of 'n aansoeker nie tevrede is met 'n besluit van die Appèlkomitee nie, het hulle kragtens artikel 38(6) en 49 van die WNEH die geleentheid om hulle appèl aan die Minister van Kultuursake en Sport te rig. Die Minister (uitvoerende gesag) het die mag om 'n Onafhanklike Tribunaal bestaande uit drie deskundige lede oor erfenisaangeleenthede of die reg aan te wys. Die Ministeriële Tribunaal is onafhanklik van EWK, en die appèl word as 'n wye appèl aangehoor, wat beteken die Tribunaal kan nuwe inligting oorweeg wanneer dit die gronde vir die aansoek hersien. Die Tribunaal mag egter nie buite die omvang van wat deur die appellant as gronde vir die appèl aangedui is, gaan nie. In die boekjaar onder oorsig is besluite na die Ministeriële Onafhanklike Tribunaal, waarvan nege in dié jaar oorweeg is. Uitsprake is gelewer in nege van die appèlle wat aangehoor is, waarvan ses in die guns van EWK was, terwyl een appèl voor die verhoor onttrek is.

2.2. Organisasoriese omgewing

Die Minister van Kultuursake en Sport het op 1 November 2022 'n nuwe raad van EWK aangestel, aangesien die driejaartermyn van die vorige raad op 31 Oktober 2022 tot 'n einde gekom het. Die nuwe raad bestaan uit lede met diverse kwalifikasies en kundigheid, van argitektuur, stadsbeplanning en strukturele ingenieurswese tot erfenishulpbronbestuur, sake en regte.

Die nuwe raad het sy komitees in Februarie 2023 aangewys ná 'n openbare versoek vir nominasies en 'n finale beoordeling van lede. Die ORBEK-, IAKom-, VBI- en Appèllekomitees, wat vanaf 1 Maart 2023 aangestel is, het goeie werk gedoen, met die voorsitters van die komitees wat op die kwartaallike raadsvergaderings verslag gedoen het. Die termyn van die komitees val saam met die driejaartermyn van die Raad, wat op 31 Oktober 2025 ten einde loop. Die komiteelede beskik oor vaardighede en kundigheid wat gepas is vir hulle toegewese komiteefunksies, soos deur die raad aan hulle gegee is. VEB's is die enigste komitee wat uitsluitlik uit personeellede bestaan wat deur die DKSS aangestel is om die entiteit met sy funksies te help. VEB's is deur die raad afgevaardig om besluite oor aanstellings vir EWK te neem.

EWK het sy inkomstestroom begin geassesseer deur permitaansoekgeld te verhoog om in lyn met markverwante tariewe te wees wat deur soortgelyke instellings gehê word ten einde te verseker dat die Entiteit op die langtermyn lewensvatbaar in bedryf bly. Een van die inkomstestrome is om betaling vir die verwerking van permitaansoeke te hef. Hierdie verhoging neem toekomstige afwentelings en die verwerking van erfenispermitaansoeke op die vlak van plaaslike owerheid in aanmerking, wat die entiteit se inkomste uit permitaansoeke sal verminder. Die huidige tariefstruktuur geld sedert Julie 2016, en EWK het 'n streng evaluering onderneem om 'n weldeurdagte en billike verhoging op die basis van tariewe wat deur soortgelyke organisasies gehê word, vas te stel. Die Raad van EWK het op die bygewerkte tariefstruktuur besluit en dit wag net vir die Provinsiale Tesourie se goedkeuring.

Op finansiële terrein is 'n inherente risiko vir EWK wat met gebeurlikheidslas verband hou, sy besluitneming oor permitaansoeke wat tot moontlike regsaksie kan lei. Hierdie risiko is toepaslik binne die risikoverdraagsaamheidsvlak versag, aangesien 'n aangewese regsadviseur (Adjunkdirekteur) oor alle besluite en vergaderings van die raad toesig hou. 'n Assistentdirekteur is suksesvol as deel van die regsplan aangestel.

Gedurende die jaar het werwing voortgeduur om te verseker dat bykomende personeelkapasiteit aan EWK voorsien word as deel van die DKES se kapasitering van sy afdeling vir Erfenishulpbronbestuursdienste binne die Direktoraat vir Museums, Erfenis en Geografiese Name te verbeter. Personeel in hierdie afdeling, wat administratiewe ondersteuning insluit, is aan die entiteit gesekondeer.

2.3. Kern- beleidsontwikkelinge en wetgewende veranderinge

2.3.1 Beleidsontwikkeling

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

Beleid	Beskrywing
Beleid oor Erfenisinspekteur	Die doel van hierdie beleid is om kriteria vir die aanstelling en opleiding van Erfenisinspekteurs, sowel as die uitvoer van inspeksies, daar te stel en voldoening aan artikel 50 van die WNEH te verseker.
Prosedure vir die vrystelling van 'n gedefinieerde geografiese gebied vir die bepaling van artikel 34 en 38 van die WNEH	Die doel van hierdie prosedure is om die vrystelling van sekere geografiese gebiede van die noodsaaklikheid om (met die goedkeuring van die LUR) 'n permit kragtens Artikel 34 en 38 van die WNEH te magtig om die aantal aansoeke wat deur Erfenis Wes-Kaap (EWK) geassesseer word, te verminder en om sekerheid aan voornemende kopers en ontwikkelaars te gee. Die vrystelling sal op 'n geïdentifiseerde gebied, wat nie van as genoegsame erfenisbeduidenis beskou word om formele beskerming as 'n erfenisgebied te hê nie, en wat dus sonder 'n permit ontwikkel mag word, van toepassing wees. Enige individuele erfenishulpbron in die area kan op die erfenisregister geplaas word, wat só hulle beskerming sal verseker.

2.3.2 Strafregtelike aanklagte

Saaknommer	Saaknaam	Status
76/5/2015	Staat v L Raymond i.v.m. die Provinsiale Erfenis Terrein te Hoofstraat 191, Paarl	Die saak is deur landdroste by die landdroshof in die Paarl aangehoor, waar 'n verteenwoordiger van EWK getuig het. Die saak is tot 9 Julie 2021 en toe tot 4 Oktober 2021 uitgestel weens Covid-19-regulasies en ook tot 24 Februarie 2022 en toe weer tot 14 Maart 2022 om 'n finale verhoordatum vir die saak te bepaal, wat 10 Mei 2022 sou wees, net om nogmaals tot 20 Junie 2022 uitgestel te word. 'n Vergadering is daarna tussen die landdros en die verweerder gehou, waarna Erfenis Wes-Kaap in kennis gestel is dat die saak aan die rol onttrek is, sonder enige redes vir die onttrekking. Redes vir die onttrekking word van die landdroshof verlang.
Tafelbaai-hawe CAS 53/01/202	Staat v Waterfront Property Holdings (Edms.) Bpk.	'n Strafregtelike klagte is aanhangig gemaak ten opsigte van die ongemagtigde sloping van die historiese en unieke gevoude betonplafon van die Union Castle-gebou in Dockweg 3, Waterfront, Kaapstad. Die saak is verwys na die Direkoraat van Openbare Vervolgings en 'n aanklaer is aangewys. Erfenis Wes-Kaap het reeds vergaderings met die aanklaer gehou. Die saak is steeds aan die gang.

2.3.3 EWK-sake in die hof

Gedurende die boekjaar onder oorsig was EWK in die volgende hofaksies betrokke:

Saak nommer	Hof	Saak	Status
46055/15	Noord-Gautengse Hoog-geregshof	Midnight Storm Investments 170 (Pty) Ltd v Minister van Kuns, Kultuur en ander	Die eiser in hierdie saak het vergoeding van die staat en EWK geëis in 'n saak oor 'n stuk van hul grond as 'n PET (die Baboon Point PET te Elandsbaai). Die eisers beweer dat die verklaring hulle reg om die grond te ontwikkel, in effek gestroop het en dat dit op óf konstruktiewe onteiening óf die onwettige verwydering van hulle eienaarskap, soos dit in art. 25 van die Grondwet beskerm word, neerkom. Alternatiewelik het hulle vir 'n hofbevel gevra omdat WNEH ongrondwetlik te verklaar, aangesien dit die ontneming van eienaarsregte sonder vergoeding magtig. Die Hof het bevind dat die verklaring wettig is en dat dit nie op konstruktiewe onteiening neerkom nie. Die Hof het ook bevind dat die beskerming van eiendomsregte kragtens art.25 van die Grondwet nie absoluut is nie, maar aan openbarebelangeregte onderworpe is. Daar is teen die uitspraak geappelleer. Die applikant het EWK daarna genader om 'n voorgestelde skikking te ondersoek, en is in die proses om 'n gewysigde aansoek aan EWK te bring. Die appèlproses is in afwagting van die uitkoms van die aansoek uitgestel.
14894/17	Wes-Kaapse Hoog-geregshof	Exclusive Access Trading 570 (Pty Ltd) v Voorsitter, Onafhanklike Tribunaal, , Minister van Kultuursake en Sport, en Erfenis Wes-Kaap	Steeds besig met pleite.

2.4. Vordering met bereiking van institusionele impakte en uitkomst

EWK het sy Strategiese Plan en Prestasieplan belyn met die Provinsiale Visie-geïnspireerde Prioriteite binne die konteks van sy wetlike mandaat om erfenishulpbronne te identifiseer, te beskerm, te bewaar en te bestuur kragtens die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999). Die beoogde strategiese impak is om “erfenishulpbronne wat 'n sin van maatskaplike inklusiwiteit bou en tot ekonomiese groei bydra, te bewaar en te bevorder”. Die uitkomsaanwysers weerspieël 'n geïntegreerde bestuur van erfenishulpbronne, met die eerste uitkoms wat die beskerming van erfenishulpbronne prioritiseer, en die tweede, wat op die bestuur van erfenishulpbronne deur die bevordering daarvan fokus.

Oor die afgelope jaar was daar bevredigende uitkomst oor hierdie strategiese aanwysers, aangesien alle teikens in die Jaarlikse Prestasieplan onder oorsig bereik is. Een teiken het selfs oorpresteer: die aantal Raadsvergaderings wat gehou is ten einde besluite ooreenkomstig die WNEH te neem. Daarbenewens dien die Diensleweringverbeteringspadkaart as 'n middel om die bedryfsimplementering van die verbeteringspadkaart na te spoor, wat die inwoner-gerigte diensleweringbenadering beklemtoon om kapasiteit te verhoog, erfenis te bevorder en doeltreffendheid te verbeter.

3. INLICHTING OOR PRESTASIE PER PROGRAM: ERFENISHULPBRONBESTUURSDIENSTE

3.1 Program/aktiwiteit/doelwit

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

Sleutelprestasie-aanwysers: beplande teikens en werklike prestasies

Program / Sub-program									
No.	Uitkoms	Uitset	Uitsetaanwyser	Geouditeerde werklike prestasie	Geouditeerde werklike prestasie	Bepaalde teiken vir jaar	Werklike prestasie	Afwyking van beplande teiken vir werklike prestasie	Rede vir afwykings
				2022/23	2023/24	2024/25	2024/25	2024/25	
1.1	Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap.	Beleide, regulasies, riglyne, planne of protokol wat ontwikkel en goedgekeur is.	Getal dokumente by die Raad ingedien wat die bestuur van erfenishulpbronne ondersteun	1	2	1	1	-	
1.2	Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap.	Terrein-inspeksie deur EWK onderneem.	Aantal terrein-inspeksies aan provinsiale erfenisterreine onderneem.	4	7	4	4	-	
1.3	Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap.	Geskeduleerde vergaderings van EWK-raad en -komitees ten einde die WNEH te implementeer.	Aantal Raadsvergadering gehou ter ondersteuning van die implementering van die beleid en bestuurstoesig van EWK.	111	101	4	5	+1	Een bykomende Raadsvergadering is gehou om twee PET-benoemings te hanteer. Weens die getal I&APs wat genooi is om voorleggings te doen en die tyd wat dit sou neem om albei gevalle te hanteer, is 'n spesiale vergadering gehou, aangesien dit nie binne die tyd van 'n gewone geskeduleerde Raadsvergadering geakkommodeer kon word nie.

Program / Sub-program									
No.	Uitkoms	Uitset	Uitsetaanwyser	Geouditeerde werklige prestasie	Geouditeerde werklige prestasie	Bepaalde teiken vir jaar	Werklike prestasie	Afwyking van beplande teiken vir werklige prestasie	Rede vir afwykings
				2022/23	2023/24	2024/25	2024/25	2024/25	
1.4	Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap.	Die erkenning dat die terrein 'n verklaarde erfenisterrein is deur 'n byeenkomster bevordering te hou	Aantal provinsiale erfenisterreinebyeenkomste vir die bevordering van erfenishulpbronne	2	4	2	2	2	
1.5	Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap.	Werkwinkels of vergaderings gehou om bewusmaking oor die belangrikheid van die bewaring van erfenisterreine en bestuur van sulke hulpbronne te skep.	Aantal programme aangebied om erfenishulpbronnebestuur te bevorder.	4	2	2	2	-	
1.6	Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap.	Openbare kennisgewings wat die publiek nooi om benoemings vir die identifisering en oorweging as provinsiale erfenisterreine in te dien.	Aantal openbare oproepe vir die identifisering van provinsiale erfenishulpbronne.	-	-	2	2	2	

Strategie om areas van onderbesteding te oorkom

Die entiteit het al sy teikens vir die jaar onder oorsig bereik. Die Uitkomsaanwyser 'Aantal vergaderings gehou om besluite kragtens die WNEH te neem', met 'n jaarlike teiken van vier vergaderings, een per kwartaal, is oorskry met een bykomende vergadering, met 'n werklike prestasie van vyf vergaderings. Daar was geen areas van onderprestasie vir die entiteit in die jaar onder oorsig nie.

Program/ Sub-program	Intervensie	Geografiese ligging (Provinsie/ Distrik/ plaaslike munisipali teit) (waar moontlik)	Aantal begunstigdes (waar moontlik)	Uiteensetting van begunstigdes (waar moontlik)	Totale begrotings- toekenning per intervensie (R'000)	Begroting per intervensie bestee	Bydrae tot die uitsette in die JPP (waar moontlik)	Onmiddellike uitkomste
N.v.t.								

Prestasie gekoppel aan begrotings

Die entiteit het al sy prestasieteikens bereik, wat deur die uitgawes vir die jaar onder oorsig ondersteun word.

Ekonomiese klassifikasie	2024/25			2023/24		
	Begroting	Werklike uitgawes	(Oor)/ onder uitgawes	Begroting	Werklike uitgawes	(Oor)/ onder uitgawes
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	2 183	1 730	*453	2 727	2 722	5
Totaal	2 183	1 730	*453	2 727	2 722	5

* Die afwykings is weens regs-koste waarvoor begroot is, maar nooit benut is nie.

4. INVORDERING VAN INKOMSTE

Bron van inkomste	2024/25			2023/24		
	Beraming	Werklike bedrag ingesamel	(Oor)/ onder insameling	Beraming	Werklike bedrag ingesamel	(Oor)/ onder insameling
	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfs-inkomste	836	911	*(75)	824	845	(21)
Oordrag-betaling	500	2 500	** (2 000)	1 621	2 195	(574)
Rente-inkomste	847	841	6	282	830	(548)
Totaal	2 183	4 252	(2 069)	2 727	3 870	(1 143)

* Die Afwyking is weens die groter as verwagte getal aansoeke.

** Bykomende befondsing is van die Departement van Kultuursake en Sport ontvang om die aktiwiteite van die Entiteit verder te ondersteun.

4.1. Kapitaalbelegging

Nie van toepassing.

DEEL C: BESTUUR

Bainskloofpas, Wellington

Die Bainskloofpas is in September 1853 geopen; dit was die eerste binnelandse pas na die noorde en die binneland van Suid-Afrika.

1. INLEIDING

Bestuur, risikobestuur en voldoening is die drie pilare wat saamwerk om te verseker dat die Entiteit sy doelwitte nakom. Voldoening aan die beleide en prosedures, wette en regulasies wat sterk en doeltreffende bestuur beteken, word as 'n sleutel tot die sukses van die Entiteit geag. Hierdie verslag gee 'n oorsig van die bestuur wat deel van die Entiteit is.

Die Parlement, die Uitvoerende Gesag en die rekenpligtige gesag van die Openbare Entiteit is verantwoordelik vir korporatiewe bestuur.

2. PORTEFEULJESKOMITEES

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

Vergadering	Tema
Staande Komitee oor Polisieoetsig, Gemeenskapsveiligheid en Kultuursake en Sport	
21 Augustus 2024	Inleidende vergadering en summatiewe inligtingsessie oor 2024/25 Jaarlikse Prestasieplan
25 Oktober 2024	Beraadslaging oor die 2023/24-jaarverlag van die DKES en sy drie entiteite
28 November 2024	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Wes-Kaapse Wetsontwerp op Aanpassingsbewilliging, [B2-2024]
20 Maart 2025	Inligtingsessie oor die Wes-Kaapse Wetsontwerp op Openbare Biblioteekdienste, [B1-2025]
31 Maart 2025	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Wes-Kaapse Wetsontwerp op Aanpassingsbewilliging, [B2-2025]

SKOOR-resolusies

Geen resolusies is vir hierdie Entiteit uitgereik nie.

Die Entiteit het die volgende skakelings met die Komitee vir Provinsiale Rekeninge:

Vergadering	Tema
Komitee vir Provinsiale Rekeninge	
25 Oktober 2024	Beraadslaging oor die 2023/24-jaarverslag vir die Departement van Kultuursake en Sport en sy entiteite: Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie en Erfenis Wes-Kaap.

3. UITVOERENDE GESAG

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

Kwartaallikse Prestasieverslag	31 Julie 2024; 31 Oktober 2024; 31 Januarie 2025; 30 April 2025
Binnejaar-moniteringsverslag	31 Julie 2024; 31 Oktober 2024; 31 Januarie 2025; 30 April 2025

4. DIE REKENPLIGTIGE GESAG/ RAAD

Samestelling van die huidige Raad (aangestel vanaf 1 November 2022 tot 31 Oktober 2025)

Naam	Benaming (vir die struktuur van die Raad vir die openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad van direkteurskappe (Gee 'n lys van die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee, Ministeriële taakspan)	Aantal vergaderings bygewoon
Siphiwo Mavumeng wana	Lid	17 November 2022	N.v.t.	Nasionale Diploma: Bemerkingsbestuur	Kultuurlandskappe, Stad	Wes-Kaapse Drankowerheid Conbin South Africa	BOLK	14
Ron Martin	Lid	17 November 2022	N.v.t.	Sertifikaat in Mondelinge Geskiedenismetodologie (Honneursvlak); Nagraadse Diploma in Museum- en Erfenisstudie (Honneursvlak)	Erfenishulpbronbestuur; Geheue; inheemse praktyke, versteekte geskiedenis	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	KIGV	11
Mandla Mdludlu	Lid	17 November 2022	N.v.t.	Bluris, LLB, Sertifikaat in Arbeidsreg	Reg en Eiendomsreg	Ouditkomitee (Overstrand Munisipaliteit); Weskus TVET; NHBR CR SARGB	APPËLLE (Bykomende lid)	5
Corlie Smart	Lid	17 November 2022	N.v.t.	BProc; LLM	Erfenisreg en beleidsformulering	Belvidex PTY LTD	APPËLLE	17
Heidi Boise	Lid	17 November 2022	N.v.t.	B.Tech in Argitektoniese tegnologie en beplanningsgeometika M.Phil in Bewaring van beboude omgewing	Erfenisbestuur en beleidsake	Patrimoint Concept	BOLK	22
Reyhana Gani	Lid	17 November 2022	N.v.t.	Geoktrooieerde rekenmeester	Finansies, interne en eksterne oudit, risikobestuur, IT, Dissiplinêre en Pretasieverslaggewing, JPP, Strategie	N.v.t.	N.v.t.	5

Naam	Benaming (vir die struktuur van die Raad vir die openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad van direkteurskappe (Gee 'n lys van die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee, Ministeriële taakspan)	Aantal vergaderings bygewoon
Dennis Belter	Lid	17 November 2022	27 November 2024	M.Com PM – nagraadse diploma	Struktuuringenieur	Gadomski Consulting Engineers	BOLK	11
Gregory Ontong	Lid	17 November 2022	N.v.t.	PTD, B. Th. Meestersgraad in Stad- en Streeksbeplanning (Bewaring van beboede omgewing)	Ontasbare erfenis re die beboede omgewing, identifikasie en bewaring daarvan	Ditsong Nasionale Museums van Suid-Afrika; komiteelid OKPEHG	APPËLLE	15

Lys van Komiteelede 2023 - 2025

Komitee	Aantal vergaderings gehou	Aantal lede	Name van lede
BOLK	11	6	Dennis Belter (bedank op 27 November 2024) Jacobs Graham Shawn Johnston Helene van der Merwe Siphiwo Mavumengwana Heidi Boise (op 27 November 2024 as voorsitter aangewys) Karin Dugmore-Strom (op 5 Maart 2025 aangestel)
Appèlle	12	5	Gregory Ontong (Voorsitter) Nicholas Baumann (oorlede op 7 Januarie 2025) Andrew van Graan Stuart Hermansen Corlie Smart Mandla Mdludlu (bykomende lid) Claire Abrahamse (op 5 Maart 2025 aangestel)
KIGV	5	7	Ron Martin (Voorsitter) Jenna Lavin Laura Milandri Jacob Cloete (bedank op 29 Julie 2024) Emmylou Bailey Lynn Michelle Abrahams (bedank op 5 Februarie 2025) Leslie Witz Robyn Humphreys Amber Williams (op 5 Maart 2025 aangestel)
IAKOM	12	8	David Gibbs (Voorsitter) Dave Saunders Sarah Winter Chefferino Fortuin Katy Smuts Samantha Lee John Wilson-Harris Antonia Malan

Vergoeding van komiteelede

Die diensvoordeelpakkette van die ampsdraers van sekere statutêre en ander instellings word deur die Minister van Finansies bepaal en in 'n omsendskrywe van die Provinsiale Tesourie beskryf. Die Plenêre Voorsitter se tarief is R556 per uur. Die gevolmagtigde Voorsitter se tarief is R486,00 per uur en die tarief vir lede is R337,00 per uur.

Van	Naam	Vergoeding R`000	Ander toelaes (R&V)* R`000	Totaal R`000
Bailey	Emmylou	15	0	15
Baumann	Nicholas	10	0	10
Belter	Dennis	25	2	27
Boise	Heidi	59	6	65
Cloete	Jacob	1	0	1
Dugmore-Strom	Karin	2	0	2

Van	Naam	Vergoeding R' 000	Ander toelaes (R&V)* R' 000	Totaal R' 000
Fortuin	Chefferino	32	2	34
Gani	Reyhana	31	6	37
Gibbs	David	31	3	34
Hermansen	Stuart	11	4	15
Humpherys	Robyn	13	0	13
Jacobs	Graham	26	7	33
Johnston	Shawn	30	6	36
Lavin	Jenna	15	0	15
Lee	Samantha	0	3	3
Malan	Antonia	36	5	41
Martin	Ron	28	4	32
Mavumengwana	Siphiwo Innocent	35	4	39
Mdludlu	Mandla	10	0	10
Milandri	Laura	17	1	18
Ontong	Tyrone	34	1	35
Saunders	Dave	34	5	39
Smart	Cornelia	29	5	34
Smuts	Katie	30	5	35
Van Graan	Andre	17	0	17
Van Merwe	Helene	44	6	50
Willson-Harris	John	36	4	40
Winter	Sarah	29	4	32
Witz	Leslie	8	0	8
TOTAL		688	83	771

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

5. RISIKOBESTUUR

Erfenis Wes-Kaap neem deel aan die Ondernemingsrisikobestuur- en Etiekkomitee (ORBEK) van die Departement van Kultuursake en Sport om die Rekenpligtige Beampte in die uitvoering van sy verantwoordelikhede rakende risikobestuur by te staan.

Beleid en strategie vir ondernemingsbestuur

Die entiteit het op 12 April 2021 'n Ondernemingsrisikobestuursbeleid vir die 2021/22-2024/25-boekjare aanvaar. Hierdie beleid stippel die risikobestuursfilosofie uit en lê die rolle en verantwoordelikhede van die onderskeie rolspelers op 'n hoë vlak uit. Dit verskaf die basis vir die risikobestuursproses wat deur die besonderhede in die strategie aangevul word.

Die strategie- en implementeringsplan van die Ondernemingsrisikobestuur (ORB) omskryf hoe die entiteit te werk sal gaan om die ORB-beleid te implementeer wat deur die Rekenpligtige Beampte (RB) aangeneem is. Hierdie ORB-strategie word deur die Provinsiale Risikobestuursbeleid en -strategie (PORBBS) toegelig, veral waar dit op aptytvlakke, asook sy eie ORB-beleid en risikoprofiel verband hou.

Verantwoordelikheid van ORBEK

Die ORBEK doen verslag dat dit aan sy verantwoordelikhede kragtens artikel 51 (1)(a)(i) van die Wet op Openbare Finansiële Bestuur, Tesourieregulasie 3.2.1 en die Staatsdiensregulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3 voldoen het. Die ORBEK rapporteer voorts dat dit ook die toepaslike formele Verwysingsraamwerk aanvaar het (wat op 24 Mei 2022 deur die ORBEK-voorsitter aanvaar is) en dat dit sy sake in voldoening aan hierdie verwysingsraamwerk gereguleer het en alle verantwoordelikhede soos daarin vervat, nagekom het.

ORBEK-lede

Die ORBEK bestaan uit die Rekenpligtige Beampte en gekose lede van die Departement van Kultuursake en Sport se bestuurspan, met die RB van die Departement van Kultuursake en Sport as voorsitter. Die Hoof- Uitvoerende Beampte van Erfenis Wes-Kaap verteenwoordig die entiteit op die ORBEK van die Departement. Soos per sy Verwysingsraamwerk het die ORBEK vier keer gedurende die jaar onder oorsig vergader (kwartaallikse oorsig en verslagdoening). Die meeste vergaderings is deur alle lede of hulle verteenwoordigers bygewoon.

Die tabel hier onder verskaf tersaaklike inligting oor die ORBEK-lede:

Lid	Posisie	Bygewoon
Mnr. G. Redman	Rekenpligtige Beampte (Voorsitter)	4
Dr. C. van Wyk	Hoofdirekteur: Kultuursake	4
Dr. L. Bouah	Hoofdirekteur: Sport en Ontspanning	4
Me. B. Rutgers	Direkteur: Finansiële bestuur (HFB)	4
Mnr. S. Julie	Direkteur: Strategiese en bedryfsbestuurondersteuning	4
Dr. M. Janse van Rensburg	Direkteur: Museums, Erfenis en Geografiese Name-dienste, en HUB van EWK	4
Mnr. T. Mchunu	Direkteur: Kuns, Kultuur en Taaldienste	2
Me. C. Sani	Direkteur: Biblioteekdienste	4
Me. N. Dingayo	Direkteur: Provinsiale Argiefdiens	4
Mnr. T. Tutu	Direkteur: Sportbevordering	4
Me. D. Manuel	Direkteur: Sportontwikkeling	4
Mnr. D. Esau	Adjunkdirekteur: Interne Beheer (Risikokampioen)	3
Mnr. D. Flandorp	Adjunkdirekteur: Korporatiewe Verhoudingseenheid (Etiekbeampte)	3

* Daar was altyd verteenwoordiging van die eenheid wanneer die lede nie self die vergadering kon bywoon nie.

Hier onder volg 'n aanduiding van ander beamptes wat deur die jaar onder oorsig die ORBEK-vergaderings bygewoon het:

Ander aanwesiges	Posisie	Bygewoon
Me. L. Africa	ORBEK-sekretariaat	4
Me. G. Abdullatief	Waarnemende Direkteur: Kuns, Taal- en Kultuurdienste	2
Me. J. Boulle	Hoof: Jeug- en Naskoolprogram	1
Mnr. L. Jara	Interne Beheer	3
Me. A. Haq	Direkteur: Ondernemingsrisikobestuur, DvdP	3
Me. C. Cochrane	Hoofrisikoraadgewer, DvdP	1
Mnr. D. Micketts	Hoofrisikoraadgewer, DvdP	3
Me. J. Reed	Risikoraadgewer, DvdP	3
Mnr. E. Peters	IKT-risikopraktisyn, DvdP	1

Ander aanwesiges	Posisie	Bygewoon
Mnr. K. Abelse	Ondernemingsrisikobestuur, DvdP	2
Me. V. Simpson-Murray	Direkteur: Interne Oudit, DvdP	4
Mnr. P. die Villiers	Adjunkdirekteur: Interne Oudit, DvdP	4
Me L. Kotze	Adjunkdirekteur: Interne Oudit, DvdP	1
Me. B. Cebukhulu	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	4
Me. L. Abrahams	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	1
Me. N. Nongxaza	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	1
Me. A. Snyder	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	1
Mnr. W. Theunissen	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	2

Kernaktiwiteite van ORBEK

- Die RB is die voorsitter van die ORBEK en die Adjunkdirekteur: Interne Beheer is die Risikokampioen van die Departement. Die ORBEK het gedurende die jaar die volgende kernaktiwiteite in die uitvoering van sy funksies onderneem:
- Die ORB-strategie en -implementeringsplan van die Departement beoordeel voor dit vir goedkeuring aan die RB voorgelê is;
- Risiko's in vaste gegroepeerde kategorieë van aptytreekse beoordeel en gemonitor; gelei deur die PORBBS wat deur die provinsiale topbestuur aangeneem is, toepaslike risiko-aptite en verdraagsaamhede gemonitor en beoordeel;
- Aan die RB verslag gedoen oor enige wesenlike veranderinge aan die risikoprofiel van die Departement;
- Die inwoner-gesentreerde strategiese risiko's van die Departement bevestig. Dit illustreer die pogings van die Departement om bydraende faktore en invloede wat direk met inwoners verband hou, te takel;
- Verslae oor Risiko-intelligensie en -neigings ontvang en oorweeg;
- Opkomende risiko's geïdentifiseer;
- Risiko's buite die verdraagsaamheidsvlakke vir verdere aksie/aandag hersien;
- Die risikospoed vir die Departementele strategiese risiko's vasgestel;
- Die implementering van die implementeringplan vir die Voorkoming van Bedrog en Korruptsie gemonitor;
- Die implementering van die Departementele ORB-beleid-, -strategie- en -implementeringsplan gemonitor;
- Die doeltreffendheid en versagtende strategieë om die wesenlike, etiese en ekonomiese misdaad-risiko's te takel, geëvalueer;
- Oorsig oor etiekbestuur in die Departement beoordeel.

Kernrisiko's wat deur die jaar oorweeg en getakel is

Die risiko's hier onder is die kern- strategiese risiko's vir die entiteit wat gedurende die jaar in ag geneem en getakel is:

Die risiko van "*verlies van erfenishulpbronne deur ongemagtigde veranderinge/vernietiging of vandalisme*" vervat die vernietiging van onvervangbare erfenishulpbronne en die kwessie van onvoldoende kapasiteit om die wet toe te pas wanneer erfenishulpbronne deur ongeoorloofde ontwikkeling bedreig word. Generiese riglyne is dus ontwikkel en EWK-beamptes, insluitend wetstoepassingsbeamptes, word deurlopend opgelei. Gefasiliteerde erfenisbewussynwerkwinkels word met sleutel-belanghebbendes soos gasheergemeenskappe, bewaringsliggame en munisipaliteite gehou.

"*Die Raad/Komitee neem besluite wat ultra vires kan wees*" ten opsigte van toepaslike afwenteling en wetgewing. Daarom woon die regsadviesspan alle komiteevergaderings by om leiding te gee oor besluitneming binne die wetlike parameters. Alle notules van komiteevergaderings word deur die regsadviesspan en senior bestuur van EWK nagegaan om te wetlike akkuraatheid te verseker. Die aantal komiteevergaderings is ook vermeerder om die agenda korter te maak en die vermoë te verbeter van die komitee om op bevoegde wyse in een sitting kwessies te hanteer. 'n Aansoekproses vir Kleiner Werke is in plek om aansoeke vinniger af te handel waar dit van toepassing is. Die bevoegdheid van lede word ook deur opleiding, induksie en werkwinkels verbeter.

Kern- opkomende risiko's vir die volgende boekjaar

Die entiteit tree pro-aktief op deur sy risikostellings en geïdentifiseerde gebiede wat bywerkings vereis, te herevalueer en te verfyn om die risikostellings binne die huidige konteks en ontwikkelende omgewing te bely.

Bestuur van risiko's

Gereelde strategiese en programrisiko-assesserings word onderneem om die doeltreffendheid van die Departement se risikobestuurstrategie te bepaal en nuwe en opkomende risiko's weens veranderinge in die interne en/of eksterne omgewing te identifiseer. Die risiko's vir elke program is gedurende die jaar bespreek en gedebatteer en by die kwartaalike ORBEK-vergaderings voorgelê. Daar is van senior bestuurders vereis om terugvoering te gee oor die vordering met die implementering van aksieplanne om die waarskynlikheid dat die risiko realiseer te verminder, of die impak daarvan te verminder as die risiko realiseer. ORBEK het ook risiko's na die onderskeie programme terugverwys, wat dit meer omvattend moet ontleed en bykomende versagende maatreëls of aksies om risiko's te takel, moet aanbeveel. Bestuur neem eienaarskap van risiko's en bespreek dikwels risikokwessies op verskillende platforms as deel van die kultuur om risiko's op samewerkende en innoverende maniere te beperk. Die Departement se ORBEK-beleid en -strategie word jaarliks aan alle beamptes op alle vlakke gestuur sodat hulle op die hoogte van verbeterings kan bly wat in werking gestel is en as 'n manier om risikobestuur regoor die Departement te laat plaasvind. Risikobestuursbewustheid is op 'n e-platform bekendgestel sodat beamptes hulself teen 'n eie tempo deur selfopleiding kan bemagtig. Aktiwiteite wat in die implementeringsplan uiteengesit is, word gereeld gemonitor en oor verslag gedoen, op dieselfde wyse as waarop JPP-lewerbares gemonitor word, om potensiële risiko's en afwykings van aanwysers en die bereiking van uitkomst en nie-voldoening aan wetgewende en beleidsmandate op te spoor.

Die Welsynsgroepering-ouditkomitee het onafhanklike oorsig van die Departement se stelsel van risikobestuur verskaf. Die Ouditkomitee het kwartaalike ORBEK-vorderingsverslae en risikoregisters ontvang om hulle onafhanklike oorsigrol te kan uitvoer.

Gevolgtrekking

Daar is gedurende die 2024/25-boekjaar beduidende vordering met die bestuur van risiko's gemaak. Goeie vordering is veral gemaak om risikobestuur in te nes en die vlak van risikovolwassenheid binne die entiteit te verhoog, wat uiteraard tot gunstige prestasie deur die Entiteit bygedra het.

Die verhoogde risikovolwassenheid in die Entiteit het tot verbeterde risikoresponsstrategieë vir geïdentifiseerde risiko's binne verskeie programme van die Entiteit gelei.

Die fokus van ORBEK op etiek in die entiteit is in lyn met die kultuur van leierskap en bestuur wat in die entiteit ingesluit is.

6. INTERNE BEHEER-EENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne beheer deurlopend te assesser en te beheer om te verseker dat sodanige beheeraktiwiteite doeltreffend, doelgerig en deursigtig is en dat dit verbeter word wanneer dit vereis word. Om dit te bereik word kwartaalike byeenkomste met die Ouditeur-generaal van Suid-Afrika (OGSA), programbestuurders en die minister (LUR) gehou om die Bestuursverbeteringsplan te bespreek. Dit is 'n deurlopende proses om te verseker dat die Entiteit op maksimale vlak werk en presteer deur die beheeromgewing te verbeter en sy skoon audit status te behou.

Die Departement het 'n Internebeheerstrategie en -plan ontwerp wat deur die Entiteit aangeneem is, waarin 'n hoëvlakplan oor die implementering van interne beheer binne sy kernfunksies uiteengesit word.

7. INTERNE OUDIT EN OUDITKOMITEES

7.1 Interne ouditfunksie (IOF)

Doel en mandaat:

Die IOF versterk die vermoë van die WKR om waarde te skep, te beskerm en te behou deur die bestuur, en uiteindelik ook die Ouditkomitee, van onafhanklike, risiko-gebaseerde en objektiewe sekerheid, advies, insig en vooruitskouing te voorsien. Sy mandaat is afgelei van artikel 38 van die WOFB, gelees saam met NTR 3.2.

Visie en strategie:

Die strategie vir die IOF is met die Strategiese Raamwerk van die Departement van die Premier bely, wat as “Begelei, Bemagtig, Rig” opgesom kan word. Die strategie van die IOF vir die volgende vyfjaartermyn, wat met die Strategie van die Tak: Korporatiewe Sekerheid bely is, is “Getransformeerde bestuur deur proaktiewe, veerkragtige en innoverende sekerheids- en raadgevende dienste wat die behoeftes van kliëntedepartemente antisipeer en waarde aan inwoners bied”.

Handves, metodologie en interne ouditplanne:

Die IOF verskaf diens in lyn met 'n handves, wat met die wetgewende voorskrifte en die Internasionale Professionele Praktykeraamwerk (IPPR) bely is. Die handves word elke tweede jaar hersien, en die jongste hersiening is deur die Groeperingsouditkomitee vir Bestuur, Innovering en Kultuur (B, I & K) kragtens hulle mandaat rakende transversale verantwoordelikhede wat in Desember 2024 goedgekeur is. Die IOF het 'n goedgekeurde metodologie wat met die handves bely is en sit die besonderhede van die IOF se verantwoordelikhede uiteen, volgens die IOF-handves en ander tersaaklike riglyne.

Die lopende driejaar- strategiese interne ouditplan vir die eerste van die drie jaar vir die Departement van Kultuursake en Sport, is op 9 April 2024 deur die Welsingroepingskomitee hersien en goedgekeur.

Onafhanklikheid en objektiwiteit:

Ten einde die onafhanklikheid van die IOF te handhaaf, doen sy personeel verslag aan die Hoof- Uitvoerende Ouditbeampte (HUOB) wat funksioneel aan die drie Groeperingsouditkomitees van die WKR verslag doen, direk aan die Rekenpligtige Beampte oor interne ouditaktiwiteite vir die Departement en administratief aan die ADG: Korporatiewe Sekerheid in die Departement van die Premier. Die HUOB het die onafhanklikheid van die IOF vir die verslagtydperk op 29 November 2024 aan die B, I & K Groeperingsouditkomitee bevestig (toe hulle oor transversale verantwoordelikhede vergader het). Alle personeellede van die IOF het hulle objektiwiteit jaarliks deur 'n verklaring van voldoening aan die Etiese Kode van die Instituut van Interne Ouditeurs, en ook op opdragvlak, bevestig.

Modaliteit:

Die IOF van die WKR is 'n volledig ingekontrakteerde funksie.

Personeel:

Die goedgekeurde besetting van die IOF is altesaam 81 personeellede, en 43 van hierdie poste is tans befonds. Elke departement het 'n toegewyde span en daar is geen befondste vakatures in die span wat vir die Departement verantwoordelik is nie. Die huidige vaardighede en bevoegdhede van die IOF-personeel is gepas en 'n goed ingeligte opleiding- en ontwikkelingsprogram is in plek.

Gehalteversekerings- en -verbeteringsplan (GVVP):

'n GVVP is in plek en verslaggewing hieroor vind kragtens hulle mandaat oor transversale verantwoordelikhede tweejaarliks by die B, I & K-groeperingsouditkomitee plaas. Die laaste eksterne assessering is in November 2024 afgehandel en 'n “Algemene Voldoening”-gradering is gegee. Die kwessies wat hieruit voortvloei, word nagespoor en vorm deel van die GVVP se verslaggewing aan die B, I & K-groepingsouditkomitee.

Verhouding met belanghebbendes:

Goeie verhoudings met die senior en uitvoerende bestuurspan van die Departement word gehandhaaf, en as daar enige uitdagings voorkom, word dit met die verantwoordelike departementele verteenwoordiger bespreek en word intervensies bedink. In die aanvoer van Gesamentlike Sekerheid binne die WKR word deurlopende verhoudings met die Interne Beheer-eenheid in die Departement en die tersaaklike OGSA-span gehandhaaf.

Opsomming van werk wat gedurende die verslagtydperk deur die IOF gedoen is:

- Die goedgekeurde Interne Ouditplan vir die Departement het altesaam drie (3) sekerheidskakelings en geen adviserende skakelings nie (verwys na die verslag van die Ouditkomitee vir besonderhede). Al die beplande skakelings is afgehandel.
- Daar was geen sake wat oorgedra is nie, geen ad hoc-projekte en geen beperkings wat die werk van die IOF belemmer het nie.

(Verwys asseblief na paragraaf 15 hieronder vir omvattende inligting rakende die Ouditkomitee.)

8. VOLDOENING AAN WETTE EN REGULASIES

Stelsels, beleide en prosesse is in plek om voldoening aan wette en regulasies te verseker.

9. BEDROG EN KORRUPSIE

Bedrog en korrupsie verteenwoordig beduidende potensiële risiko's aan die bates van die Entiteit en kan 'n negatiewe invloed op dienslewingsdoeltreffendheid en die reputasie van die Entiteit hê.

Die WKR het 'n Strategie Teen Bedrog en Korrupsie aangeneem wat die Provinsie se standpunt van geen verdraagsaamheid oor bedrog, diefstal en korrupsie bevestig. Die Entiteit is, in lyn met hierdie strategie, aan geen verdraagsaamheid ten opsigte van korrupte, bedrieglike en ander interne en eksterne misdadige aktiwiteite verbind, en sal tot elke prys en met alle regsmiddele tot hulle beskikking enige party wat hom aan sodanige praktyke skuldig maak of dit probeer doen, identifiseer en vervolg.

Die Departement het 'n goedgekeurde Bedrog- en Korrupsievoorkomingsplan en 'n gepaardgaande Implementeringsplan wat uitvoering aan die Voorkomingsplan gee. Daar bestaan verskeie kanale vir die rapportering van bewerings van bedrog, diefstal en korrupsie, wat in besonderhede in die Provinsiale Teenbedrog- en -Korrupsiestrategie, die WKR-fluitjieblasersbeleid en die Departementele Bedrog- en Korrupsievoorkomingsplan beskryf word. Elke bewering wat deur die Provinsiale Forensiese Dienste (PFD) ontvang word, word in die Saakbestuurstelsel aangeteken, wat as 'n bestuurswerktuig dien oor die vordering wat met sake in verband met die Departement en die Entiteit gemaak word en om statistiek vir die WKR te skep.

Werknemers en werkers wat die fluitjie blaas oor vermoedens van bedrog, korrupsie en diefstal, word beskerm indien die openbaarmaking 'n beskermde openbaarmaking is (m.a.w. aan die statutêre vereistes van die Wet op Beskermde Openbaarings, Wet. 26 van 2000 voldoen- byvoorbeeld, as die openbaarmaking te goeder trou gedoen is). Die Fluitjieblasersbeleid van die WKR verskaf riglyne aan werknemers en werkers oor hoe om kommer by die toepaslike lynbestuur, spesifieke aangewese persone in die WKR of eksterne instellings te lug, waar hulle redelike gronde het om te glo dat oortredings of ongerymhede in die WKR plaasvind of plaasgevind het. Die geleentheid om anoniem te bly, word aan elke persoon gegee wat aksies van bedrog, diefstal en korrupsie wil aanmeld, en, indien hulle dit persoonlik doen, word hulle identiteit vertroulik gehou deur die persoon aan wie hulle die oortreding aanmeld.

Indien bedrog, diefstal of korrupsie wel ná ondersoek bevestig word, word die werknemer wat aan sulke aksies deel gehad het, aan 'n dissiplinêre verhoor onderwerp. Daar word van die verteenwoordiger van die WKR wat die dissiplinêre verrigtinge inisieer, vereis om ontslag van die betrokke werknemer aan te beveel. Waar bewyse van misdadige optrede wel gevind word, word 'n strafregtelike saak by die Suid-Afrikaanse Polisie diens ingedien.

10. BEPERKING VAN BELANGEBOTSINGS

EWK maak seker dat daar geen belangebotsings is nie deur te verseker dat 'n Verklaring van Belange (WCBD4-vorm) van elke verskaffer wat nie op die Wes-Kaapse Verskaffersdatabasis/Sentrale Verskaffersbasis geregistreer is nie, verkry word. Provinsiale Tesourie staan departemente en Openbare Entiteite by om die risiko van belangebotsings te verminder waar eienaars of direkteure van maatskappye ook staatsamptenare in die Wes-Kaap is. Dit word gedoen deur inligting oor staatsamptenare wat as eienaars of direkteure van maatskappye is, van PERSAL (die Personeelsalarisstelsel) te verskaf. EWK maak seker dat sulke persone in besit van 'n goedkeuringsbrief vir Besoldigde Werk buite die Staatsdiens (BWSD) is voordat sake met hulle gedoen word. EWK het geen belangebotsing met enige werk wat deur verskaffers afgehandel is, geïdentifiseer nie. Indien sodanige belangebotsing opgemerk word, sal die saak as 'n bedrieglike Voorsieningsketteringbestuursaktiwiteit hanteer word, waarna die verskaffer ná deeglike ondersoek as 'n 'nie-voorkeur' diensverskaffer geïdentifiseer sal word.

Wat betref die prosesse wat deur EWK kragtens die WNEH uitgevoer word, is die registrasie van belangebotsings'n vaste item op die agendas van die Raad en sy komitees. Kwessies wat deur lede opgebring word, word ooreenkomstig die tersaaklike bepalings van die organisasie se 'Reëls vir Orde en Gedrag in Vergaderings van die Raad van Erfenis Wes-Kaap en sy Komitees' hanteer, waar enige belangebotsing en die verwante aksie onder die tersaaklike sake-item genotuleer word.

11. GEDRAGSKODE

Die beleid wat deur die DKES geïmplementeer is, sluit EWK in. Die Gedragskode word jaarliks aan alle personeellede versprei. Daarbenewens is die verduidelikende handleiding oor die praktiese implementering van die Gedragskode van die Staatsdienskommissie ook aan personeellede voorsien. Alle nuutaangestelde PAY-interns ontvang die Gedragskode as deel van hulle bekendstellingspakke wanneer hulle diens aanvaar en die inhoud daarvan word ook tydens die departementele induksiesessie bespreek. Werknemers is ook tydens verskeie byeenkomste met senior bestuur herinner aan die departementele beleid oor seksuele teistering en die proses wat gevolg moet word wanneer sodanige gedrag aangemeld word.

Voorts is die raadslede van Erfenis Wes-Kaap verplig om 'n gedragskode rakende hulle verantwoordelijkheidsterrein te onderteken en te onderhou.

12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES

Die DKES voorsien die EWK van kantoorruimte; die beleide wat deur die DKES geïmplementeer is, is dus ook op die EWK van toepassing.

13. MAATSKAPPY-/RAADSEKRETARIS

Nie van toepassing.

14. MAATSKAPLIKE VERANTOORDELIKHEID

Nie van toepassing.

15. VERSLAG VAN OUDITKOMITEE

15.1 Ouditkomitee

Deel 1: Besinning deur die Ouditkomitee

- **Doel en mandaat:** Die Welsingroepering-ouditkomitee is as statutêre liggaam van die Departement van Kultuursake en Sport en sy drie (3) openbare entiteite ingestel om statutêre pligte kragtens artikel 77 van die WOFB, Regulasie 3.1 van die NTR en die pligte wat daaraan kragtens die Verwysingsraamwerk toegeken is, uit te voer. Die jongste Verwysingsraamwerk vir WKR-ouditkomitees is met die provinsiale topbestuur bespreek en op 19 Februarie 2025 deur die Kabinet goedgekeur.
- **Onafhanklikheid:** Die Welsingroepering-ouditkomitee is geheel en al onafhanklik van die Departement en sy drie (3) Openbare Entiteite. Enige belangebotsing of vermeende belangebotsing word op elke vergadering verklaar en dienooreenkomstig gehanteer. 'n Oorkoepelende jaarlikse verklaringsproses word ook geadministreer, waar alle belangebotsings of vermeende belangebotsings met die betrokke persoon/ persone opgevolg word.
- **Beskerming van die onafhanklikheid van die IOF:** Die voorsitter van die Welsingroepering-ouditkomitee het die vergadering van die B, I & K-groeperingsouditkomitee bygewoon waar sy transversale verantwoordelikhede nagekom is. Tydens hierdie vergadering op 29 November 2024 het die B, I & K-groeperingsouditkomitee die organisatoriese posisionering van die IOF en die onafhanklikheidsverklaring van die HUOB hersien. Dit was nie vir die Welsingroepering-ouditkomitee nodig om gedurende hierdie oorsigtydperk in enige situasie in te gryp wat die onafhanklikheid van die IOF beïnvloed nie.
- **Prestasie teenoor statutêre pligte:** Die Welsingroepering-ouditkomitee is tevrede dat dit sy verantwoordelikhede, soos in die WOFB, die Tesourieregulasies, IPPR en die goedgekeurde Verwysingsraamwerk van die Ouditkomitee, nagekom het.
- **Samestelling van die Ouditkomitee:** Die Welsingroepering-ouditkomitee het vir hierdie verslagtydperk ses (6) lede gehad, met 'n geskikte mengsel van vaardighede om sy verantwoordelikhede uit te voer. Die lede is almal eksterne lede. Verwys na die tabel vir inligting oor die lidmaatskap.
- **Bywoning van vergaderings:** Die Welsingroepering-ouditkomitee het sewe (7) keer tydens die verslagtydperk vergader. Alle vergaderings was gewone vergaderings, en geen spesiale vergaderings is vereis nie. Verwys na die tabel oor besonderhede van die bywoning van vergaderings.
- **Resolusie van aanbevelings van die Ouditkomitee:** Die Welsingroepering-ouditkomitee is tevrede dat sy aanbevelings aan die Departement van Kultuursake en Sport en sy drie (3) Openbare Entiteite die nodige aandag ontvang het.
- **Prestasie-evaluering van die Ouditkomitee:** Jaarlikse 360 grade-assesserings oor die prestasies van die ouditkomitee word gedoen. Die Welsingroepering-ouditkomitee het 'n verslag met die uitslae van die jaarlikse assesseringsproses ontvang en tydens 'n vergadering van alle voorsitters van groeperingsouditkomitees, is daar op 'n benadering besluit oor hoe om met geïdentifiseerde kwessies te handel.
- **Vergoeding van Ouditkomitees:** Die Ouditkomitees van die WKR word teen 'n goedgekeurde uurlikse tarief, wat op die tarief van die SAIGR gebaseer is, en net vir die bywoning van vergaderings, vergoed. Voorsitters het R2 835,00 per uur en lede R2 126,00 per uur ontvang. Die totale uitgawes vir al drie WKR-ouditkomitees vir die verslagtydperk was R3,118 miljoen, wat in die Departement van die Premier aangeteken word. Lede van Ouditkomitees wat vir staatsorgane werk, het geen vergoeding ontvang as hulle op 'n WKR-ouditkomitee dien nie.

Deel 2: Samestelling en Bywoning deur Ouditkomitee

Die tabel hier onder verskaf tersaaklike inligting oor die ouditkomiteelede

Naam en van	Kwalifikasies	Professionele affiliasie	Dienststermy		Aantal vergaderings bygewoon	Verklaarde private en sakebelange in elke vergadering	In diens van 'n staats-orgaan	Aantal ander Ouditkomitees waarop lid in verslagtydperk gedien het	Aantal ander bestuursliggame waarop die lid gedurende die verslagtydperk gedien het
			Begin-datum	Eind-datum					
Mnr. Pieter Strauss (Voorsitter)	B Acc B Comp Hons CA (SA)	Suid-Afrikaanse Instituut vir Geoktrooieerde rekenmeesters	1 Januarie 2022	31 Maart 2025	7	Ja	Nee	3	0
Dr. Gilbert Lawrence	M Med MBChB	Geregistreerde Mediese Praktisyn	1 Januarie 2023	31 Maart 2026	7	Ja	Nee	0	0
Mnr. Terence Arendse	CA (SA)	Suid-Afrikaanse Vereniging vir Geoktrooieerde Rekenmeesters Kaapse Vereniging van Geoktrooieerde Rekenmeesters 1 Januarie 2023	1 Januarie 2023	31 Maart 2026	7	Ja	Nee	2	0
Me. Annelise Cilliers	CA (SA)	Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters	01 Januarie 2022	31 Maart 2025	7	Ja	Nee	2	1
Me. Fayruz Mohamed	CA (SA)	Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters Instituut van Direkteurs Geoktrooieerde Instituut vir Sekuriteite en Investering	1 Januarie 2022	31 Maart 2025	6	Ja	Nee	3	1
Me. Judy Gunther	B Compt M Koste-berekening CIA; CRMA	Instituut van Interne Ouditeurs Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters	1 Januarie 2022	31 Maart 2025	6	Ja	Nee	2	2

Deel 3: Fokusareas van Ouditkomitee

- **Doeltreffendheid van interne beheer-stelsel en Gesamentlike Sekerheid**

Daar word van die Departement vereis om stelsels van interne beheer te ontwikkel en te handhaaf wat die waarskynlikheid van die bereiking van doelwitte verbeter, om aan te pas by veranderinge in die omgewing waarin dit funksioneer en die doeltreffendheid en effektiwiteit van sy aktiwiteite sal verbeter, en betroubare verslagdoening en voldoening aan wette en regulasies sal ondersteun. Die WKR het 'n Gesamentlike Sekerheidsraamwerk aangeneem wat sekerheidsverskaffers identifiseer en integreer. Die eerste vlak van sekerheid is bestuursekerheid, wat van lynbestuur verwag om doeltreffende interne beheer te handhaaf en om sodanige prosedures deur middel van toesighoudende beheer op 'n daaglikse basis uit te voer en, waar nodig, remediërende stappe te doen. Die tweede vlak van sekerheid is interne sekerheid wat verskaf word deur funksies wat afsonderlik van lynbestuur verskaf word, en wat met die assessering van voldoening aan beleide, prosedures, norme, standaarde en raamwerke toevertrou is. Die derde vlak van sekerheid is onafhanklike sekerheidsverskaffers wat deur professionele standaarde gerig word en die hoogste vlakke van onafhanklikheid vereis.

'n Risikogebaseerde Gesamentlike Sekerheidsplan, is vir die Departement en sy drie (3) Openbare Entiteite ontwikkel. Dit is deur Interne Oudit gefasiliteer, wat ook 'n onafhanklike sekerheidsverskaffer is. Interne Oudit verskaf die Ouditkomitee en Bestuur van redelike sekerheid dat die interne beheermaatreëls toereikend en doeltreffend is. Dit word behaal deur 'n goedgekeurde risikogebaseerde interne auditplan, Interne Oudit wat die toereikendheid assessee van beheermaatreëls wat die risiko's versag, en die Ouditkomitee wat die implementering van regstellende aksies monitor.

- **Doeltreffendheid van die interne audit-funksie**

Die auditkomitee het die doeltreffendheid van die interne audit-funksie, insluitend voldoening aan die IPPR gemonitoren en hersien. Sodanige monitering en hersiening is deur die Gehalteversekerings- en Ontwikkelingsprogram uitgevoer, waarvan die uitslae tweejaarliks aan die auditkomitee voorgelê word.

- **Aktiwiteite van die interne audit-funksie**

Gedurende die verslagjaar is geen auditopdragte vir die Entiteit uitgevoer nie, en ook nie as deel van auditopdragte vir die Departement wat op die Entiteit betrekking het nie.

- **Doeltreffendheid van risikobestuur**

Die Ouditkomitee het die entiteit se risikobestuur hersien en is tevrede dat dit sy pligte ingevolge sy mandaat nagekom het.

- **Bevoegdheid, betroubaarheid en akkuraatheid van finansiële en prestasie-inligting**

Die Ouditkomitee het die finansiële en prestasie-inligting van die Entiteit hersien en is tevrede dat dit sy pligte ingevolge sy mandaat nagekom het.

- **Rekeningkundige en ouditkwelpunte geïdentifiseer as gevolg van interne en eksterne audits**

Die Ouditkomitee het geen rekeningkundige of ouditkwessies geïdentifiseer nie, buiten dié wat in die OGSA-verslag en die finansiële jaarstate gerapporteer is.

- **Evaluering van finansiële jaarstate**

Die Ouditkomitee het:

- die Geouditeerde Finansiële Jaarstate hersien wat by die Jaarverslag ingesluit gaan word.
- die Bestuursverslag van die Ouditeur-generaal van Suid-Afrika en die bestuur se reaksie daarop hersien.
- wysigings aan rekeningkundige beleide en praktyke, soos in die Finansiële Jaarstate gerapporteer, hersien.

- **Verslag van eksterne audit en Ouditeur-generaal**

Die Ouditkomitee het op 'n kwartaallikse grondslag die Entiteit se implementeringsplan vir ouditkwessies wat in die vorige jaar geopper is, hersien. Die Ouditkomitee het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies uit die regulatoriese audit spruit nie. Regstellende stappe rakende die gedetailleerde bevindings van die OGSA word deur die Ouditkomitee op 'n kwartaallikse grondslag gemonitor.

Die Ouditkomitee stem saam met en aanvaar die OGSA se uitkoms van die auditopdrag ten opsigte van die Finansiële Jaarstate, en stel voor dat hierdie Geouditeerde Finansiële State aanvaar en saam met hul verslag gelees word.

- **Enige ander kwessies**

Geen.

- **Ten slotte**

Die Ouditkomitee spreek waardering uit teenoor die entiteit vir die handhawing van 'n ongekwalifiseerde audituitkoms, sonder enige wesentlike bevindings.



Dr. G Lawrence

Voorsitter van die Welsingroepering-ouditkomitee

Datum: 8 Augustus 2025

16. INLIGTING OOR BBSEB-VOLDOENINGSPRESTASIE

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

Het die Departement / Openbare Entiteit enige tersaaklike Kode van Goeie Praktyk (BBSEB-sertifikaat: Vlak 1-8) ten opsigte van die volgende toegepas:		
Kriteria	Response Ja / Nee	Bespreking (sluit 'n bespreking oor u respons in en dui aan watter maatreëls gebruik is om voldoening te verseker)
Is kwalifikasiekriteria vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit kragtens enige wet vasgestel?	Nee	Die entiteit reik nie lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit kragtens enige wet uit nie.
Ontwikkel en implementeer 'n voorkeurverkrygingsbeleid?	Ja	Die VKB-beleid van die Entiteit maak voorsiening vir die implementering van voorkeurverkryging.
Vasstelling van kwalifikasiekriteria vir die verkoop van ondernemings in staatsbesit?	Nee	Die entiteit is nie betrokke by die verkoop van ondernemings in staatsbesit nie.
Ontwikkeling van kriteriavir die sluit van vennootskappe met die private sektor?	Nee	Die entiteit neem nie deel aan vennootskappe met die private sektor nie.
Bepaling van kriteria vir die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van Breedgebaseerde Swart Ekonomiese Bemagtiging?	Nee	Die entiteit is nie by die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van BBSEB betrokke nie.

DEEL D: MENSEHULPBRONBESTUUR

Baboon Point, Elandsbaai

Elandsbaai, insluitend Baboonpunt, is bekend vir sy grotskilderye, wat insigte bied in die streek se ryk geskiedenis en erfenis.



1. INLEIDING

Die personeel word deur die Departement van Kultuursake en Sport in diens geneem, en die tersaaklike inligting verskyn in die Jaarverslag van die DKES.

2. OORSIGSTATISTIEK OOR MENSLIKE HULPBRONNE

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

DEELE: VERSLAG OOR VOLDOENING AAN WOFOB

Swartbergpas, Prins Albert

Die Swartbergpas, geleë binne 'n UNESCO Wêrelderfenisgebied, is geleë tussen Oudtshoorn en Prince Albert. Die pas is op 10 Januarie 1888 geopen. Die droogstene steunmure, wat sommige van sy haarspeldboë ondersteun, is steeds in plek en meer as 130 jaar oud.

1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE EN WESENLIKE VERLIESE

1.1. Onreëlmatige uitgawes

a) Rekonsiliasie van onreëlmatige uitgawes

Beskrywing	2024/25	2023/24
	R'000	R'000
Openingsaldo	-	-
Aanpassing aan openingsaldo	-	-
Openingsaldo soos herstel	-	-
Plus: Onreëlmatige uitgawes bevestig	-	-
Minus: Onreëlmatige uitgawes gekondoneer	-	-
Minus: Onreëlmatige uitgawes nie gekondoneer en verwyder	-	-
Minus: Onreëlmatige uitgawes herwinbaar	-	-
Minus: Onreëlmatige uitgawes nie herwinbaar en afgeskryf	-	-
Afsluitingsaldo	-	-

Rekonsiliasienotas

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige uitgawes wat onder assessering was	-	-
Onreëlmatige uitgawes in verband met die vorige jaar, wat in hierdie jaar geïdentifiseer is	-	-
Onreëlmatige uitgawes vir die huidige jaar	-	-
Totaal	-	-

b) Besonderhede van onreëlmatige uitgawes in huidige en vorige jaar (onder assessering, vasstelling of ondersoek)

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige uitgawes onder assessering	-	-
Onreëlmatige uitgawes onder vasstelling	-	-
Onreëlmatige uitgawes onder ondersoek	-	-
Totaal	-	-

c) Besonderhede van onreëlmatige uitgawes gekondoneer

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige uitgawes gekondoneer	-	-
Totaal	-	-

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

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige uitgawes NIE gekondoneer en verwyder	-	-
Totaal	-	-

e) Besonderhede van onreëlmatige uitgawes herwinbaar

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige uitgawes herwinbaar	-	-
Totaal	-	-

f) Besonderhede van onreëlmatige uitgawes in huidige en vorige jaar wat afgeskryf is (oninbaar)

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige uitgawes afgeskryf	-	-
Totaal	-	-

Bykomende openbaarmaking in verband met inter-institusionele reëlings

g) Besonderhede van gevalle van nie-voldoening waar 'n instelling in 'n inter-institusionele reëling betrokke is (waar sodanige instelling nie verantwoordelik is vir nie-voldoening nie)

Beskrywing	2024/25	2023/24
	R'000	R'000
Nie van toepassing		
Totaal		

h) Besonderhede van onreëlmatige uitgawes waar 'n instelling in 'n inter-institusionele reëling betrokke is (waar sodanige instelling wel verantwoordelik is vir nie-voldoening)

Beskrywing	2024/25	2023/24
	R'000	R'000
Nie van toepassing		
Totaal		

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

Dissiplinêre stappe gedoen
Nie van toepassing

1.2. Vructelose en verkwistende uitgawes

a) Rekonsiliasie van vructelose en verkwistende uitgawes

Beskrywing	2024/25	2023/24
	R'000	R'000
Openingsaldo	-	-
Aanpassing van openingsaldo	-	-
Openingsaldo soos herhaal	-	-
Plus: Vructelose en verkwistende uitgawes bevestig	-	-
Minus: Vructelose en verkwistende uitgawes herwinbaar ⁶	-	-
Minus: Vructelose en verkwistende uitgawes nie herwinbaar en afgeskryf	-	-
Afsluitingsaldo	-	-

Rekonsiliasienotas

Beskrywing	2024/25	2023/24
	R'000	R'000
Vructelose en verkwistende uitgawes wat onder assessering was	-	-
Vructelose en verkwistende uitgawes wat verband hou met die vorige jaar en in die huidige jaar geïdentifiseer is	-	-
Vructelose en verkwistende uitgawes vir die huidige jaar	-	-
Totaal	-	-

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

Beskrywing	2024/25	2023/24
	R'000	R'000
Vructelose en verkwistende uitgawes onder assessering	-	-
Vructelose en verkwistende uitgawes onder vasstelling	-	-
Vructelose en verkwistende uitgawes onder ondersoek	-	-
Totaal	-	-

c) Besonderhede van vrugtelose en verkwistende uitgawes herwinbaar

Beskrywing	2024/25	2023/24
	R'000	R'000
Vrugtelose en verkwistende uitgawes herwinbaar	-	-
Totaal	-	-

d) Besonderhede van vrugtelose en verkwistende uitgawes nie herwinbaar en afgeskryf

Beskrywing	2024/25	2023/24
	R'000	R'000
Vrugtelose en verkwistende uitgawes nie herwinbaar en afgeskryf	-	-
Totaal	-	-

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

Dissiplinêre stappe gedoen
Nie van toepassing

1.3. Bykomende openbaarmaking van wesentliche verliese kragtens WOFB artikel 55(2) (b)(i) &(iii)

a) Besonderhede van wesentliche verliese vanjaar en vorige jaar as gevolg van misdadige optrede

Wesentliche verliese weens gevolg van misdadige optrede	2024/25	2023/24
	R'000	R'000
Diefstal	-	-
Ander wesentliche verliese	-	-
Minus: Herwinbaar	-	-
Minus: Nie herwinbaar en afgeskryf	-	-
Totaal	-	-

b) Besonderhede van ander wesentliche verliese

Aard van ander wesentliche verliese	2024/25	2023/24
	R'000	R'000
(Groepeer kategorieë, maar maak 'n lys van wesentliche items)	-	-
Totaal	-	-

c) Ander wesentliche verliese herwinbaar

Aard van verliese	2024/25	2023/24
	R'000	R'000
(Groepeer kategorieë, maar maak 'n lys van wesentliche items)	-	-
Totaal	-	-

d) Ander wesentliche verliese nie herwinbaar en afgeskryf

Aard van verliese	2024/25	2023/24
	R'000	R'000
(Groepeer kategorieë, maar maak 'n lys van wesentliche items)	-	-
Totaal	-	-

2. LAAT EN/OF NIE-BETALING VAN VERSKAFTERS

Beskrywing	Getal fakture	Gekonsolideerde waarde
		R'000
Geldige fakture ontvang	52	406
Fakture betaal binne 30 dae of ooreengekome tydperk	52	406
Fakture betaal ná 30 dae of ooreengekome tydperk	N.v.t.	-
Fakture ouer as 30 dae of ooreengekome tydperk (nie betaal en sonder dispuut)	N.v.t.	-
Fakture ouer as 30 dae of ooreengekome tydperk (nie betaal en in dispuut)	N.v.t.	-

3. VOORSIENINGSKETTINGBESTUUR

3.1. Verkryging op ander maniere

Beskrywing van projek	Naam van verskaffer	Tipe verkryging op ander maniere	Kontrak-nommer	Waarde van kontrak R'000
Hernuwing van CaseWare-lisensie	Adapt IT*	Beperkte tenderaanzoek	HWC_ORD-POA45389	31
Robbeneiland-pontkoste	Robben Island Museum**	Beperkte tenderaanzoek	HWC_ORD-POA45424	52
Hernuwing van Pastel-lisensie	SAGE Pastel Accounting***	Beperkte tenderaanzoek	HWC_ORD-POA45192	20
Totaal				103

* Die verskaffer is die alleenverskaffer vir die Caseware-sagteware wat vir die samestelling van die Finansiële Jaarstate gebruik word.

** Die verskaffer is die alleenverskaffer vir pontritte na Robbeneiland.

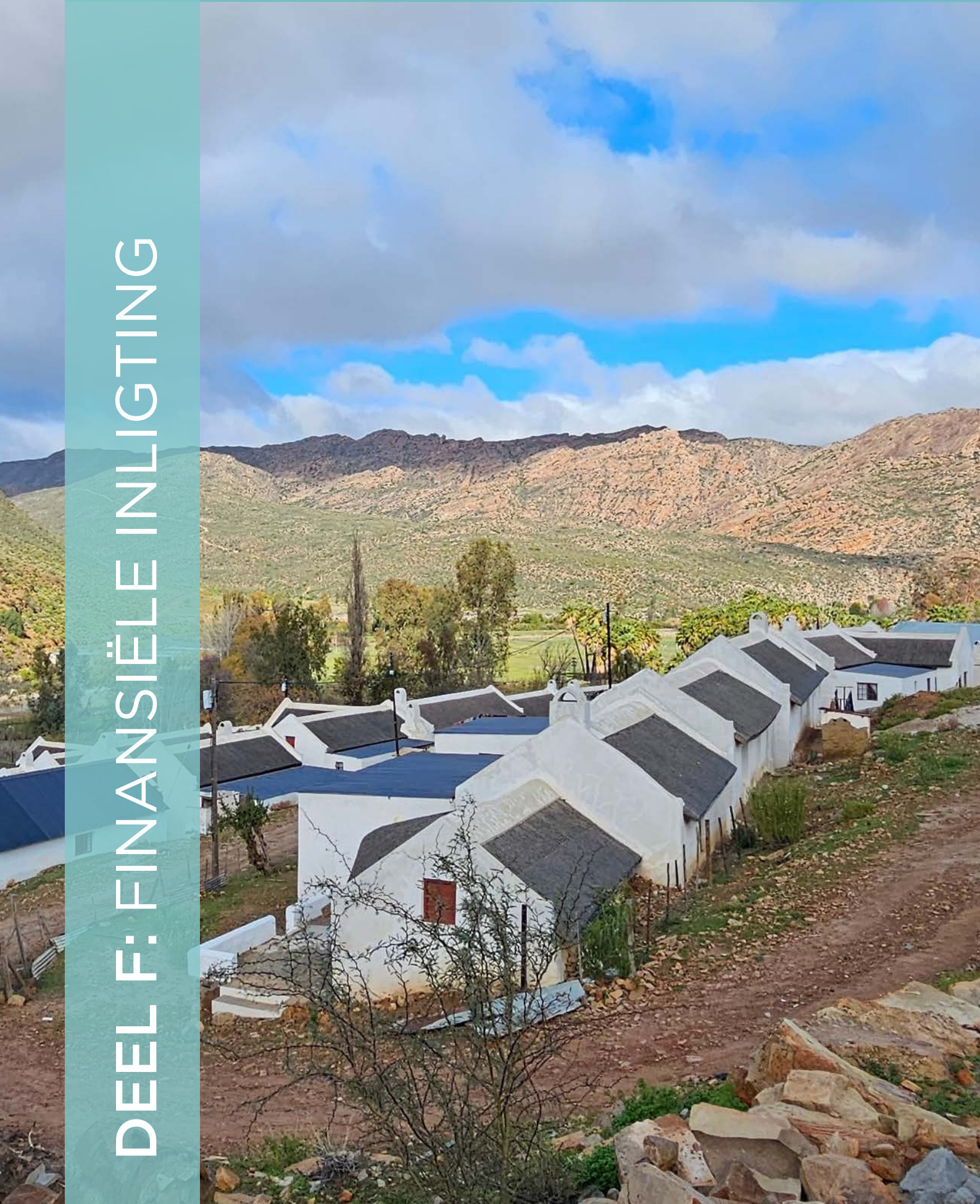
*** Die verskaffer is die alleenverskaffer vir die Pastel- rekeningkundige sagteware wat as die primêre finansiëlebestuurstelsel van die Entiteit gebruik word.

3.2 Kontrakwysigings en -uitbreidings

Beskrywing van projek	Naam van verskaffer	Verandering van kontrak (afwyking of uitbreiding)	Contract number	Kontrak-nommer	Waarde van vorige kontrak-uitbreiding en/of -afwyking (as van toepassing)	Waarde van huidige kontrak-uitbreiding en/of -afwyking R'000
N/A						

Wuppertal, Sederberge: die heropbou van huise in die beskermde erfenisgebied van die Wuppertal Morawiese Sendingstasie ná die brand van 2018.

DEEL F: FINANSIËLE INLIGTING



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

Verslag oor die finansiële state

1. Ek het die finansiële state van Erfenis Wes-Kaap hersien, soos op bladsy 3 tot 23 uiteengesit is en wat insluit die Staat van die Finansiële Posisie soos op 31 Maart 2025, die Staat van Finansiële Prestasie, Staat van Veranderinge in Netto Bates, Staat van Kontantvloei en Vergelykende Staat van Begrotingsinligting met werklike bedrae vir die jaar wat toe geëindig het, asook notas tot die finansiële state en 'n opsomming van beduidende rekenkundige beleide.

Gevolgtrekking

2. In my oorsig het niks onder my aandag gekom wat my kon laat glo dat die finansiële state nie in alle wesenlike opsigte die finansiële posisie van die Erfenis Wes-Kaap en sy finansiële prestasie soos op 31 Maart 2025 en sy kontantvloei vir die jaar wat toe geëindig het, ooreenkomstig die Standaard van Algemeen Erkende Rekeningkundige Praktyk (AERP) en die vereistes van die Wet op Openbare Finansiële Bestuur (WOFB), Wet 1 van 1999, billik verteenwoordig nie.

Verantwoordelikhede van die Rekenpligtige Gesag vir die Finansiële State

3. Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state ooreenkomstig die AERP en WOFB, asook vir sodanige interne beheer wat die Rekenpligtige Gesag bepaal nodig is om die voorbereiding van finansiële state wat vry van wesenlike wanvoorstelling, hetsy weens bedrog of foute, moontlik te maak.
4. In die voorbereiding van die finansiële state is die Rekenpligtige Gesag verantwoordelik vir die assessering van die vermoë van die Openbare Entiteit om as lopende saak voort te gaan; die openbaarmaking, waar van toepassing, van kwessies wat met die lopende saak verband hou, en om die lopendesaakbasis van rekeningkunde te gebruik, tensy die toepaslike bestuurstruktuur die bedoeling het om óf die Openbare Entiteit te likwider óf om die bedrywighede te staak, óf geen ander realistiese alternatief het as om dit te doen nie.

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

5. My verantwoordelikheid is om tot 'n gevolgtrekking te kom oor die meegaande finansiële state. Ek het my oorsig gedoen in ooreenstemming met die Internasionale Standaard oor Oorsigskakelings (ISRE) 2400 (Hersien), Engagements to review historical financial statements. Die standaard vereis van my om 'n gevolgtrekking te maak oor of enigiets onder my aandag gekom het wat veroorsaak dat ek glo dat die finansiële state, in die geheel gesien, nie in alle wesenlike aspekte ooreenkomstig die toepaslike finansiële verslagdoeningsraamwerk voorberei is nie. Hierdie standaard vereis ook van my om aan tersaaklike etiese vereistes te voldoen.
6. 'n Oorsig van finansiële state ooreenkomstig ISRE 2400 (Hersien) is 'n beperkte sekerheidskakeling. Van my word vereis om prosedures uit te voer wat hoofsaaklik bestaan uit navrae aan bestuur en andere in die geouditeerde organisasie, soos toepaslik, en om analitiese prosedures toe te pas, en om die bewyse wat verkry is, te evalueer.
7. Die prosedures wat in 'n oorsigskakeling uitgevoer word, is wesenlik minder as sodaniges wat in 'n audit wat ooreenkomstig die Internasionale Standaard oor Ouditering onderneem word. Gevolglik gee ek geen auditmening oor hierdie finansiële state nie.

Verslag oor die Jaarlikse Pprestatieverlag

8. Kragtens die Wet op Openbare Oudit, Wet 25 van 2004 (WOO) en die algemene kennisgewing wat in terme hiervan uitgereik is, moet ek 'n oudit uitvoer en verslag doen oor die nut en betroubaarheid van die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir die geselekteerde wesenlike prestasie-aanwysers wat in die Jaarlikse Prestasieverlag aangebied word. Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding van die Jaarlikse Prestasieverlag.
9. Ek het die volgende wesenlike prestasie-aanwysers gekies wat verband hou met die program: erfenishulpbronbestuur, wat in die jaarlikse prestasieverlag vir die jaar geëindig 31 Maart 2025 aangebied is. Ek het daardie aanwysers gekies wat die Openbare Entiteit se prestasie op sy primêre mandaatfunksies meet en wat beduidend in nasionale, gemeenskaps- en openbare belang is.
 - Getal terreininspeksies wat by provinsiale erfenisterreine onderneem is.
 - Getal geleenthede by provinsiale erfenisterreine vir die bevordering van erfenishulpbronne.
 - Getal programme aangebied om erfenishulpbronbestuur te bevorder.
10. Ek het die gerapporteerde prestasie-inligting vir die geselekteerde wesenlike prestasie-aanwysers geëvalueer teenoor die kriteria wat vir die prestasiebestuurs- en verslagdoeningsraamwerk ontwikkel is, soos in die algemene kennisgewing gedefinieer is. Wanneer 'n jaarlikse prestasieverlag voorberei word deur hierdie kriteria te gebruik, verskaf dit nuttige en betroubare inligting en insigte aan gebruikers oor die Openbare Entiteit se beplanning en lewering van sy mandaat en doelwitte.
11. Ek het prosedures uitgevoer om te bepaal of:
 - die aanwysers wat vir beplanning en verslagdoening oor prestasie gebruik is, direk aan die mandaat van die Openbare Entiteit en die bereiking van sy beplande doelwitte gekoppel kan word.
 - die aanwysers wat ter sake is vir die meting van die prestasie van die Openbare Entiteit teenoor sy primêre gemandateerde en geprioritiseerde funksies en beplande doelwitte is ingesluit.
 - die aanwysers is deeglik gedefinieer en verifieerbaar ten einde te verseker dat hulle maklik is om te verstaan en deurgaans toegepas kan word, en dat ek die metodes en prosesse wat gebruik gaan word om die prestasie te meet, kan bevestig.
 - die teikens direk aan die prestasie van die aanwysers gekoppel kan word, en spesifiek, tydgebonde en meetbaar is om te verseker dat dit maklik is om te verstaan wat gelewer moet word en wanneer, die vereiste prestasievlak asook hoe prestasie geëvalueer gaan word.
 - die aanwysers en teikens waaroor in die jaarlikse prestasieverlag verslag gedoen word, dieselfde is as dié waartoe daar in die goedgekeurde aanvanklike of hersiene beplanningsdokumente ingestem is.
 - die gerapporteerde prestasie-inligting in die jaarlikse prestasieverlag word op die voorgeskrewe wyse aangebied.
 - daar is voldoende ondersteunende bewyse vir die prestasies waaroor verslag gedoen word en vir die redes vir oor- of onderprestasie van die teikens.
12. Ek het die prosedures slegs vir die doel van verslagdoening oor wesenlike bevindings gedoen en nie om 'n sekerheidsmening of -gevolgtrekking uit te spreek nie.
13. Ek het geen wesenlike bevindings oor die gerapporteerde prestasie-inligting vir die geselekteerde aanwysers geïdentifiseer nie.

Verslag oor voldoening aan wetgewing

14. In ooreenstemming met die WOO en die algemene kennisgewing in terme daarvan, moet ek die voldoening aan tersaaklike wetgewing wat met finansiële sake, finansiële bestuur en ander verwante sake verband hou, oudit en daarvoor verslag doen. Die Rekenpligtige Gesag is verantwoordelik vir die voldoening aan wetgewing deur die Openbare Entiteit.

Verslag van die eksterne ouditeur

15. Ek het prosedures uitgevoer om voldoening aan geselekteerde vereistes in sleutel-wetgewing te toets, in ooreenstemming met die OGSA se bevindingskakelingsmetodologie. Hierdie skakeling is nie 'n sekerheidskakeling nie. Ek gee nie 'n sekerheidsopinie of -gevolgtrekking nie.
16. Ek het met behulp van die gevestigde OGSA-proses vereistes in sleutel-wetgewing oor toetsing van voldoening geselekteer wat tersaaklik vir finansiële en prestasiebestuur van die Openbare Entiteit is, wat duidelik is om konsekwente meting en evaluering toe te laat, en terselfdertyd genoegsaam gedetailleerd en gereadig beskikbaar is om op 'n verstaanbare wyse verslag te doen. Die geselekteerde wetgewende vereistes is in die Bylae tot hierdie ouditverslag ingesluit.
17. Ek het nie enige wesenlike nie-voldoening aan die geselekteerde wetgewende vereistes geïdentifiseer nie.

Tekortkominge in interne beheer

18. Ek het interne beheer wat ter sake is vir my skakeling oor die finansiële state, Jaarlikse Prestasieverlag en voldoening aan toepaslike wetgewing, in ag geneem; my doel was egter nie om enige vorm van sekerheid daarvoor uit te spreek nie.
19. Ek het geen beduidende tekortkominge in interne beheer geïdentifiseer nie.

Professionele etiek en gehaltebeheer

20. Ek staan onafhanklik van die Openbare Entiteit, in ooreenstemming met die Internasionale Etiekstandaarderaad vir Rekenmeesters se Internasionale Kode vir Etiek vir Professionele Rekenmeesters (insluitend Internasionale Onafhanklikheidsstandaarde) (IESBA-kode), asook ander etiese vereistes wat ter sake is in my skakelings in Suid-Afrika. Ek het my ander etiese verantwoordelike ooreenkomstig hierdie vereistes en die IESBA-kode uitgevoer.
21. In ooreenstemming met die Internasionale Standaard oor Gehaltebestuur 1, handhaaf die OGSA 'n omvattende stelsel van gehaltebestuur wat gedokumenteerde beleide en prosedures oor voldoening aan etiese vereistes en professionele standaarde insluit.

Kaapstad
31 Julie 2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Bylae tot die ouditeursverslag

Voldoening aan wetgewing – geselekteerde wetgewende vereistes

Die geselekteerde wetgewende vereistes is die volgende:

Wetgewing	Artikels of regulasies
Wet op Openbare Finansiële Bestuur (WOFB), Wet 1 van 1999	Artikel 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(4)
Tesourieregulasies, 2005	Regulation 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 33.1.1; 33.1.3
Wet op die Ontwikkelingsraad van die Konstruksiebedryf, Wet 38 van 2000	Artikel 18(1)
Regulasies vir die Ontwikkelingsraad van die Konstruksiebedryf, 2004	Regulasie 17; 25(7A)
Instruksie No. 5 van 2020/21 van die Nasionale Tesourie	Paragraaf 4.8; 4.9; 5.3
Tweede Wysigingsinstruksie No. 5 van 2020/21 van die Nasionale Tesourie	Paragraaf 1
Erratum Instruksie No. 5 van 2020/21 van die Nasionale Tesourie	Paragraaf 2
Instruksie No. 1 van 2021/22 van die Nasionale Tesourie	Paragraaf 4.1
Instruksie no. 4 van 2015/15 van die Nasionale Tesourie	Paragraaf 3.4
VKB-instruksienota 4A van 2016/17 van die Nasionale Tesourie	Paragraaf 6
VKB-instruksienota 03 van 2021/22 van die Nasionale Tesourie	Paragraaf 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
VKB-instruksienota 11 van 2021/22 van die Nasionale Tesourie	Paragraaf 3.4(a); 3.4(b); 3.9
VKB-instruksienota 2 van 2021/22 van die Nasionale Tesourie	Paragraaf 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Praktyknota 5 of 2009/10	Paragraaf 3.3
Praktyknota 7 of 2009/10	Paragraaf 4.1.2
Wet op die Voorkeurverkrygingsbeleid-raamwerk, Wet 5 van 2000	Artikel 1 Artikel 2.1(a); 2.1(f)
Voorkeurverkrygingsregulasies, 2017	Paragraaf 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Voorkeurverkrygingsregulasies, 2022	Paragraaf 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Wet op die Voorkoming en Bekamping van Korrupte Aktiwiteite, Wet 12 van 2004	Artikel 34(1)

Staat van finansiële posisie

Syfers in Rand duisende	Nota(s)	2025	2024
Bates			
Lopende bates			
Kontant en kontantekwivalente	3	10 517	9 969
Vorrade	4	140	149
Ontvangbares uit ruiltransaksies	5	8	50
Ontvangbares uit nie-ruiltransaksies	6	2 000	-
		12 665	10 168
Totaal: Bates		12 665	10 168
Laste			
Lopende laste			
Betaalbares van ruiltransaksies	7	17	-
Onbestede voorwaardelike toelaes en ontvangstes	8	100	166
		117	166
Totaal: Laste		117	166
Netto bates		12 548	10 002
Opgehoopte surplus		12 548	10 002
Totaal: Netto bates		12 548	10 002

Staat van Finansiële Prestasie

Syfers in Rand duisende	Nota(s)	2025	2024
Inkomste			
Inkomste uit ruiltransaksies			
Erfenisaansoektariewe	9	911	845
Rente ontvang	10	799	827
Totaal: Inkomste uit ruiltransaksies		1 710	1 672
Inkomste uit nie-ruiltransaksies			
Ander inkomste uit nie-ruiltransaksies	11	8 210	7 394
Oordraginkomste			
Oordragte en subsidies ontvang	12	2 500	1 893
Benutting van voorwaardelike toelaag	13	66	303
Totaal: Inkomste uit nie-ruiltransaksies		10 776	9 590
Totaal: Inkomste		12 486	11 262
Uitgawes			
Ouditgeld	14	(102)	(78)
Regskoste	15	(98)	(1 241)
Dienste in natura	16	(8 210)	(7 394)
Algemene uitgawes	17	(842)	(779)
Ledegeld	18	(688)	(624)
Totaal: Uitgawes		(9 940)	(10 116)
Surplus vir die jaar		2 546	1 146

Staat van verandering in netto bates

Syfers in Rand duisende	Accumulated surplus/ deficit	Total net assets
Saldo op 1 April 2023	8 856	8 856
Verandering in netto bates	1 146	1 146
Surplus vir die jaar	1 146	1 146
Totaal: Veranderinge	10 002	10 002
Saldo op 1 April 2024		
Verandering in netto bates		
Surplus vir die jaar	2 546	2 546
Totaal: Veranderinge	2 546	2 546
Saldo op 31 Maart 2025	12 548	12 548

Kontantvloeistaat

Syfers in Rand duisende	Nota(s)	2025	2024
Kontantvloei uit bedryfsaktiwiteite			
Ontvangstes			
Kontant ontvang		1 411	3 040
Rente-inkomste		841	830
		<u>2 252</u>	<u>3 870</u>
Betalings			
Kontant aan verskaffers betaal		(1 704)	(2 783)
Netto kontantvloei uit bedryfsaktiwiteite	19	<u>548</u>	<u>1 087</u>
Netto toename in kontant en kontantekwivalente			
Kontant en kontantekwivalente aan die begin van die jaar		9 969	8 882
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>10 517</u>	<u>9 969</u>

Staat van vergelyking van begrote en werklike bedrae

Begroting op kontantbasis

	Goed-gekeurde begroting	Aan-passings	Finale begroting	Werklike bedrae op vergelykende basis	Verskil tussen finale begrote en werklike bedrae	Ver-wys-ing
Syfers in Rand duisend						

Staat van Finansiële Prestasie

Inkomste

Nie-belastinginkomste

Verkope van goedere en dienste anders as kapitale bates	836	-	836	911	75	23.1
Inkomste van entiteit anders as verkope	847	-	847	841	(6)	
Oordragte en subsidies ontvang	500	-	500	500	-	
Totaal: Inkomste	2 183	-	2 183	2 252	69	

Uitgawes

Lopende betalings

Goedere en dienste	(2 183)	-	(2 183)	(1 704)	479	23.2
Totaal: Uitgawes	(2 183)	-	(2 183)	(1 704)	479	
Surplus	-	-	-	548	548	
Werklike bedrag op vergelykende basis soos in die begroting en werklike vergelykbare staat aangebied	-	-	-	548	548	

Rekonsiliasie (in bedryf)

Basisverskil (in bedryf)

Verkope van goedere en dienste anders as kapitale bates	2 000
Inkomste van entiteit anders as verkope	24
Ander nie-belastinginkomste (Dienste <i>in natura</i>)	8 210
Goedere en dienste	(26)
Goedere en dienste (Dienste <i>in natura</i>)	(8 210)

Tydsberekeningverskil (in bedryf)

-

Entiteitsverskil (in bedryf)

-

Werklike bedrag in die Staat van Finansiële Prestasie	2 546
--	--------------

Begroting op kontantbasis	Nota(s)	2025	2024
---------------------------	---------	------	------

1. Aanbieding van die Finansiële Jaarstate

Die belangrike rekeningkundige beleide wat in hierdie finansiële jaar toegepas is, word hier onder uiteengesit.

1.1 Basis van voorbereiding

Die Finansiële Jaarstate is voorberei ooreenkomstig die Standaarde van Algemeen Erkende Rekeningkundige Praktyk (AERP), wat deur die Rekeningkundige-standaarderaad uitgegee is kragtens Artikel 91(1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999).

Hierdie Finansiële Jaarstate is op 'n toevallingsbasis van rekeningkunde voorberei, en is in ooreenstemming met historiese kostekonvensie as die basis van meting, tensy anders gespesifiseer. Dit word in Suid-Afrikaanse Rand aangebied.

Alle syfers is tot die naaste duisend afgerond.

'n Opsomming van die belangrike rekeningkundige beleide, wat konsekwent in die voorbereiding van hierdie Finansiële Jaarstate toegepas is, word hier onder uiteengesit.

1.2 Aanne van lopende saak

Hierdie Finansiële Jaarstate is voorberei met die verwagting dat die entiteit met sy bedrywighede as 'n lopende saak vir minstens die volgende 12 maande sal voortgaan.

1.3 Wesenlikheid

Weglatinge of wanvoorstellings van items is wesenlik belangrik as hulle individueel of gesamentlik die besluite of assesserings van gebruikers wat op grond van die finansiële state gemaak is, kan beïnvloed. Wesenlikheid hang van die aard of grootte van die weglating of wanvoorstelling af, beoordeel volgens die konteksomstandighede. Die aard of grootte van 'n inligtingsitem, of 'n kombinasie van beide, kan die bepalende faktor wees.

Assessering om te bepaal of 'n weglating of 'n wanvoorstelling die besluite van gebruikers kan beïnvloed, en sodoende wesenlik belangrik kan wees, vereis dat die kenmerke van daardie gebruikers oorweeg moet word. Die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State stel dit duidelik dat daar veronderstel word dat gebruikers 'n redelike kennis van die regering, sy aktiwiteite en rekeningkunde het en bereid is om die inligting met 'n redelike mate van konsentrasie te bestudeer. Daarom neem die assessering in ag hoe daar met redelikheid verwag kan word dat gebruikers met sulke eienskappe beïnvloed kan word om sekere besluite te neem.

1.4 Beduidende oordele en bronne van skattingsonsekerheid

Die entiteit doen beramings en maak aannames oor die toekoms. Die gevolglike rekeningkundige beramings sal per definisie selde gelyk wees aan die verwante werklike koste. Beramings en oordele word deurlopend geëvalueer en is op historiese ervarings en ander faktore gegrond, insluitend verwagtinge van toekomstige gebeure wat onder die omstandighede as redelik geag word. Die beramings en aannames wat sodanig 'n beduidende risiko inhou dat dit in die volgende boekjaar 'n wesenlike aanpassing aan die drabedrae van bates en laste kan veroorsaak, word hier onder bespreek.

Ontvangbares

Die entiteit assesser sy ontvangbares aan die einde van elke verslagtydperk vir waardevermindering. Om te bepaal of 'n waardeverminderingsverlies in surplus of tekort aangeteken moet word, doen die entiteit sekere beoordelings oor of die waarneembare data 'n meetbare afname in die beraamde toekomstige kontantvloei van 'n finansiële bate aandui.

Die waardevermindering vir ontvangbares word op portefeulje-grondslag bereken, gegrond op historiese verliesverhoudings, wat aangepas word vir nasionale en bedryfspesifieke ekonomiese toestande en ander aanwysers wat teen die verslagdatum bestaan wat met foute in die portefeulje korreleer. Hierdie jaarlikse verhoudings word op leningsaldo's in die portefeulje toegepas en bereken teen die beraamde komende verlies vir die tydperk.

Belangrike rekeningkundige beleide

1.4 Beduidende oordele en bronne van skattingsonsekerheid (vervolg)

Toelating vir waardevermindering

'n Beraming vir die waardevermindering van ontvangbares word gemaak wanneer dit nie meer waarskynlik is om die volle bedrag te in nie. Die voorsiening vir waardeverminderingsskuld sal slegs op handelontvangbares bereken word. Die totale waardeverminderingvoorsiening vir die entiteit sal óf deur individuele skuldeisers óf ten minste per risikokategorie bereken word.

1.5 Eiendom, aanleg/perseel en toerusting

Eiendom, aanleg/perseel en toerusting is tasbare nie-lopemde bates (insluitend infrastruktuurbates) wat gehou word vir gebruik in die produksie of verskaffing van goedere of dienste, verhuring aan ander, of vir administratiewe doeleindes, en daar word verwag dat dit vir meer as een tydperk gebruik kan word.

Die koste van 'n item of eiendom, aanleg/perseel en toerusting word as 'n bate beskou indien:

- dit waarskynlik is dat toekomstige voordele of diens wat potensieel met die item geassosieer word, na die entiteit sal vloei; en
- die koste van die item betroubaar gemeet kan word.

Bates wat gedurende die boekjaar aangekoop is, word aan die Departement van Kultuursake en Sport (DKES) geskenk om te doeltreffende batebestuur te verseker. Aan die einde van die jaar word dit onttrek om rekenskap te gee vir die effek van die skenking teen drawaarde soos jaarliks op 31 Maart.

1.6 Finansiële instrumente

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

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

Die gedelgde koste van 'n finansiële bate of las is die bedrag waarteen die finansiële bate of las gemeet teen aanvanklike erkenning minus terugbetaling van die hoofsom, plus of minus die kumulatiewe delging deur die effektiewerente-metode van enige verskil tussen die aanvanklike bedrag en die vervalbedrag, en minus enige vermindering (direk of deur die gebruik van 'n poelrekening) vir waardevermindering of oninbaarheid.

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

Leningsbetaalbares is finansiële laste, anders as korttermynbetaalbares op normale kredietbepalings.

Klassifikasie

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

Klas

Kontant en kontantekwivalente
Ontvangbares van ruiltransaksies
Ontvangbares van nie-ruiltransaksies

Kategorie

Finansiële bate gemeet teen delgingskoste
Finansiële bate gemeet teen delgingskoste
Finansiële bate gemeet teen delgingskoste

Die entiteit het die volgende tipes finansiële laste (klasse en kategorieë), soos in die staat van die finansiële posisie of in die notas daarvoor weerspieël word:

Klas

Betalbares van ruiltransaksies
Onbestede voorwaardelike toelaes

Kategorie

Finansiële las gemeet teen delgingskoste
Finansiële las gemeet teen delgingskoste

Aanvanklike meting vir finansiële bates of finansiële laste

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

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

1.6 Finansiële instrumente (vervolg)

Daaropvolgende meting van finansiële bates en finansiële laste

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

- Finansiële instrumente teen billike waarde..
- Finansiële instrumente teen delgingskoste.

Alle finansiële instrumente wat teen delgingskoste gemeet word, is onderhewig aan 'n waardeverminderingsoorsig.

Die delgingskoste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las met aanvanklike erkenning gemeet is, minus hoofsomterugbetaling, plus of minus die kumulatiewe delging, deur die effektiwewerentemete metode van enige verskil tussen daardie aanvanklike bedrag en die vervalbedrag te gebruik, en minus enige vermindering (direk of deur die gebruik van 'n toelaerekening) vir waardevermindering of oninbaarmaking in die geval van 'n finansiële bate.

Teenprestasies vir billikewaardemeting

Die bestuur stel billike waarde vir finansiële instrumente vas deur sekere waardasietegnieke te gebruik. Dit sluit die gebruik van armlengtetransaksies, verwysing na ander instrumente wat wesenlik dieselfde is, verdiskonteerde kontantvloeioontledings in en maak so min as moontlik op entiteit-spesifieke insette staat.

Finansiële bates gemeet teen delgingskoste

As daar objektiewe bewyse is dat 'n waardeverminderingsverlies op finansiële bates, gemeet teen delgingskoste, voorgekom het, word die bedrag van die verlies gemeet as die verskil tussen die drabedrag van die bate en die huidige waarde van beraamde toekomstige kontantvloeio (uitgesluit toekomstige kredietverliese wat nie aangegaan is nie) teen die oorspronklike effektiwewerente koers van die finansiële bate verdiskonteer. Die drabedrag van die bate word deur die gebruik van 'n toelaerekening verminder. Die bedrag van die verlies word in surplus of tekort erken.

Indien die bedrag van waardeverminderingsverlies in 'n daaropvolgende tydperk afneem en die afname objektief aan 'n gebeurtenis gekoppel kan word wat plaasgevind het nadat die waardevermindering erken is, word die vorige erkende waardeverminderingsverlies omgekeer deur die toelaerekening aan te pas. Die omkering het nie 'n drabedrag van die finansiële bate tot gevolg wat die delgingskoste oorskry wat sou gewees het as die waardevermindering nie erken was op die datum dat die omkering gemaak is nie. Die bedrag van die omkering word in surplus of tekort erken.

Waar finansiële bates deur die gebruik van 'n toelaerekening waardeverminderd is, word die bedrag van die verlies in surplus of tekort in die bedryfsuitgawes erken. Wanneer sulke finansiële bates afgeskryf word, word die afskrywing teen die tersaaklike toelaerekening gedoen. Daaropvolgende verhalings van bedrae wat voorheen afgeskryf is, word teen bedryfsuitgawes gekrediteer.

Onttrekking

Finansiële bates

Die entiteit onttrek finansiële bates deur handelsdatumrekeningkunde te gebruik.

Met die onttrekking van 'n finansiële bate in sy geheel, word die verskil tussen die drabedrag en die som van die teenprestasie wat ontvang is, as 'n surplus of tekort erken.

Finansiële laste

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

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 betaal is, insluitend enige nie-kontantitems wat oorgedra of laste wat aanvaar word, word in surplus of tekort erken. Enige laste waarvan afstand gedoen is, of vergewe is of deur 'n nie-ruiltransaksie deur 'n ander entiteit aanvaar is, word ooreenkomstig die Standaard van die AERP oor Inkomste van Nie-ruiltransaksies (Belastings en oordragte) aangeteken.

1.7 Statutêre ontvangbares

Statutêre ontvangbares is ontvangbares wat uit wetgewing, ondersteunende regulasies of soortgelyke wyses voorkom en vereffening deur 'n ander entiteit in kontant of 'n ander finansiële bate vereis.

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

Die kostemethode is die metode wat gebruik word om statutêre ontvangbares wat vereis dat sodanige ontvangbares aangeteken word teen hulle transaksiebedrag plus opgehoopte rente of ander heffings (waar toepaslik), en minus enige geakkumuleerde waardeverminderingsverliese en enige bedrae wat onttrek is.

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

Die transaksiebedrag vir 'n statutêre ontvangbare beteken die bedrag wat ooreenkomstig wetgewing, ondersteunende regulasies of ander wyses gespesifiseer, bereken of gehef word.

1.8 Voorrade

Voorrade word aanvanklik teen koste bereken, buiten waar voorrade deur 'n nie-ruiltransaksie bekom is; dan word die koste hulle billike waarde teen die datum van verkryging.

Daarna word voorrade teen die laagste koste en netto realiseerbare waarde gemeet.

Voorrade word teen die laagste koste en huidige vervangingskoste gemeet waar dit gehou word vir:

- verspreiding sonder vergoeding of vir '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 normale verloop van bedrywighede, minus die beraamde koste van voltooiing en die beraamde koste om te verkoop, te ruil of te versprei.

Die koste van voorrade word toegewys deur die geweegdegemiddelde kosteformule te gebruik. Dieselfde kosteformule word vir alle voorrade van soortgelyke aard en nut vir die entiteit gebruik.

1.9 Gebeurlikheidslaste

'n Beraming vir gebeurlikheidslaste word gemaak wanneer 'n entiteit 'n huidige wetlike verpligting as gevolg van gebeure in die verlede het, dit waarskynlik is dat 'n uitvloeï van hulpbronne vereis gaan word om die verpligting te vereffen, en 'n betroubare beraming van die verpligting gemaak kan word.

Gebeurlikheidslaste word nie erken nie. Gebeurlikhede word in nota 20 openbaar gemaak.

1.10 Verbintenisse

Items word as verbintenisse geklassifiseer as 'n entiteit hom tot toekomstige transaksies verbind het wat normaalweg 'n uitvloeï van kontant tot gevolg sal hê.

Openbaarmakings word vereis ten opsigte van nie-erkende kontraktuele verbintenisse.

Verbintenisse waarvoor openbaarmaking nodig is ten einde 'n billike verteenwoordiging te verkry, behoort in 'n nota by die finansiële state openbaar gemaak te word indien dit aan beide die volgende kriteria voldoen:

- Kontrakte behoort nie-kanselleerbaar of slegs teen beduidende koste kanselleerbaar te wees (byvoorbeeld kontrakte vir die instandhoudingsdienste vir rekenaars of geboue); en
- Kontrakte behoort aan iets anders as die roetine-, vaste, staatsbedrywighede van die entiteit verband te hou – salarisverpligtinge wat met dienskontrakte verband hou, of verbintenisse van maatskaplikesekuriteitsvoordele, is dus uitgesluit.

1.11 Inkomste uit ruiltransaksies

Erkenning

Inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en die bedrag van die inkomste betroubaar gemeet kan word, en daar aan spesifieke kriteria vir die aktiwiteite van die entiteit voldoen is. Inkomste van die lewering van dienste word in surplus of tekort erken in verhouding tot die stadium van voltooiing van die transaksie teen die verslagdatum.

Inkomste is die bruto invloei van ekonomiese voordele of dienspotensiaal gedurende die verslagdoeningstydperk as hierdie invloei 'n toename in netto bates, buiten 'n toename van bydraes van eenaars, tot gevolg het.

'n Ruiltransaksie is 'n transaksie waar die entiteit bates of dienste ontvang, of laste uitgewis is, en wat direk iets in teen benaderde gelyke waarde (hoofsaaklik in die vorm van goedere, dienste of die gebruik van bates) aan die ander party in ruil gee.

Billike waarde is die bedrag waarvoor 'n bate geruil of 'n las tussen kundige en gewillige partye in 'n armlengtetransaksie vereffen kan word.

Meting

Inkomste word gemeet teen die billike waarde van die teenprestasie wat ontvang of ontvangbaar is. Die bedrag word nie beskou as iets wat betroubaar gemeet kan word totdat alle gebeurlikhede ten opsigte van die transaksie afgehandel is nie.

Rente, tantieme en dividende

Rente word in surplus of tekort erken deur die effektiewerentekoersmetode te gebruik.

1.12 Inkomste uit nie-ruiltransaksies

Erkenning

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

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

Meting

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

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

Voorwaardelike toelaes en ontvangste

Inkomste wat uit voorwaardelike toelae, donasies en befondsing ontvang is, word as inkomste erken in die mate dat die entiteit aan enige van die kriteria, voorwaardes of verpligtinge voldoen wat in die ooreenkoms vervat is. Indien die kriteria, voorwaardes of verpligtinge nie nagekom is nie, word 'n las erken.

Rente op beleggings verdien word ooreenkomstig die voorwaardes van die toelae behandel. Indien dit aan die verlener betaalbaar is, word dit as 'n las aangeteken, en, indien nie, word dit in die Staat van Finansiële Prestasie as rente verdien erken.

Toelae wat die entiteit vir uitgawes vergoed wat aangegaan is, word op 'n sistematiese basis in dieselfde tydperke waarin die uitgawes erken word, in surplus of tekort erken.

1.12 Inkomste uit nie-ruiltransaksies (vervolg)

Geskenke en skenkings, insluitend goedere *in natura*

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

Dienste *in natura*

Die entiteit erken dienste *in natura* wat beduidend tot sy bedrywighede en/of diensleweringsdoelwitte bydra. Die verwante inkomste word erken wanneer dit waarskynlik is dat die toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en betroubaar gemeet kan word. 'n Uitgawe in gelyke waarde word onmiddellik erken vir die gebruik van die diens.

Waar dienste *in natura* nie beduidend op die bedrywighede is nie en/of diensleweringsdoelwitte nie aan die kriteria vir erkenning voldoen nie, maak die entiteit openbaar die aard en tipe dienste *in natura* wat gedurende die verslagtydperk ontvang is.

Dienste *in natura* is dienste wat sonder vergoeding deur individue aan entiteite gelewer word, maar tog aan stipulasies onderworpe mag wees.

1.13 Omsetting van buitelandse geldeenhede

Transaksies in buitelandse valuta

'n Transaksie met 'n buitelandse geldeenheid word met aanvanklike erkenning in Rande aangeteken deur die presiese wisselkoers tussen die funksionele geldeenheid en die buitelandse geldeenheid op die datum van die transaksie toe te pas.

Transaksies wat in buitelandse geldeenhede gegee word, word teen die wisselkoers op die transaksiedatum omgesit. Monetêre items wat in buitelandse geldeenhede gegee word, word teen die wisselkoers op die verslagdatum omgesit. Winste en verliese wat uit die omsetting voortvloei, word teen surplus/tekort aangedui.

1.14 Vergelykende syfers

Waar nodig, word vergelykende syfers geherklassifiseer om in pas met veranderinge in aanbieding in die huidige jaar te wees.

1.15 Uitgawes

Finansiële transaksies in bates en laste

Skuld word afgeskryf wanneer dit as oninbaar geïdentifiseer word. Afgeskrewe skuld is beperk tot die besparingsbedrag en/of onderbesteding van toegewysde fondse. Die afskrywing gebeur aan die einde van die jaar of wanneer fondse beskikbaar is. Geen voorsiening vir oninbare bedrae word gemaak nie, maar bedrae word in 'n openbaarmakingsnota openbaar gemaak. Alle ander verliese word erken wanneer magtiging vir die erkenning daarvan gegee word.

Vrugtelose en verkwistende uitgawes

Vrugtelose en verkwistende uitgawes beteken uitgawes wat sinloos aangegaan en voorkom kon gewees het as redelike sorg uitgeoefen is.

Vrugtelose en verkwistende uitgawes word aanvanklik in die finansiële notas erken wanneer die bedrae bevestig word.

Vrugtelose en verkwistende uitgawes word erken wanneer dit waarskynlik is dat die bedrag van die verantwoordelike party verhaal kan word en die bedrag betroubaar gemeet kan word; 'n ontvangbare word as 'n bate in die Staat van die Finansiële Posisie erken.

Die ontvangbare word gemeet aan die bedrag wat na verwagting verhaal kan word tot op die tyd dat die uitgawe van die verantwoordelike persoon verhaal is, of as oninbaar in die Staat van Finansiële Prestasie afgeskryf is.

1.15 Uitgawes (vervolg)

Onreëlmatige uitgawes

Onreëlmatige uitgawes, soos gedefinieer in Artikel 1 van die WOFB is uitgawes buiten ongemagtigde uitgawes, hetsy dit 'n oortreding is of nie ooreenkomstig 'n vereiste van enige toepaslike wetgewing is nie, insluitend –

- Hierdie Wet; of
- Die Wet op Staatstenderrade, 1968 (Wet no. 86 van 1968), of enige regulasies wat kragtens hierdie wet gemaak is; of
- enige provinsiale wet wat vir verkrygingsprosedures in daardie provinsiale regering voorsiening maak.

Onreëlmatige uitgawes word aanvanklik in die notas by die finansiële state erken wanneer die uitgawe geïdentifiseer en die bedrag as onreëlmatig bevestig is.

Indien die uitgawe nie deur die tersaaklike gesag gekondoneer word nie, en daar 'n wetlike verpligting of 'n bepaling is om die bedrag van 'n aanspreeklike party te verhaal, word die uitgawe geherklassifiseer en in die staat van die finansiële posisie as 'n ontvangbare (bate) erken. Hierdie ontvangbare word gemeet as die bedrag wat verhaal gaan word.

- As daar nie 'n verwagting van enige toekomstige ekonomiese voordele is wat na die entiteit gaan vloei nie en verhaalbaarheid onwaarskynlik is, word die uitgawe as 'n uitgawe (nie verhaalbaar nie) afgeskryf.

Oordragte en subsidies

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

1.16 Opgehoopte surplus

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

1.17 Begrotingsinligting

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

Die goedgekeurde begroting dek die fiskale tydperk van 4/1/2024 tot 3/31/2025.

Die Finansiële Jaarstate en die begroting is nie op dieselfde rekeningkundige basis nie; daarom is 'n vergelyking met die begrote bedrae vir die verslagtydperk in die Staat van Vergelyking van die begroting en werklike bedrae ingesluit.

Die bestuur ag 'n wesenlike afwyking as 'n afwyking van 5% of meer op die begroting. Redes vir wesenlike afwykings word in die Notas tot Finansiële Jaarstate verduidelik.

1.18 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 wat beduidende invloed op die ander party uitoefen, of omgekeerd, of 'n entiteit wat aan algemene beheer, of gesamentlike beheer onderworpe is.

Beheer is die mag om finansiële of bedryfsbeleide van 'n entiteit te bestuur met die doel om voordele uit sy aktiwiteite te trek.

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

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

1.18 Verwante partye (vervolg)

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

Bestuur is daardie persone wat verantwoordelik is vir die beplanning, rigting en beheer van die aktiwiteite van die entiteit, insluitend diegene wat kragtens wetgewing in bevel is van die bestuur van die entiteit, in gevalle waar van hulle verwag word om sodanige funksie te verrig.

Nabye familielede van 'n persoon word beskou as mense wat na verwagting daardie persoon kan beïnvloed, of deur daardie persoon beïnvloed kan word, in hulle handelinge met die entiteit.

Die entiteit is vrygestel van die vereiste van openbaarmaking ten opsigte van verwanteparty-transaksies indien daardie transaksie plaasvind binne normale verskaffer- en/of kliënt-/ ontvanger-verhoudings van bepalinge en voorwaardes wat nie meer of minder voordelig is as wat redelik is om te verwag die entiteit aangeneem het in handelinge met 'n individuele entiteit of persoon in dieselfde omstandighede, en bepalinge en voorwaardes wat binne die normale bedryfsparameters val wat deur daardie verslagdoenende entiteit se wetlike mandaat gevestig is.

Waar die entiteit van openbaarmaking ooreenkomstig bogenoemde vrygestel is, maak die entiteit narratiewe inligting oor die aard van die transaksies en die verwante uitstaande saldo's bekend, sodat gebruikers van die entiteit se finansiële state die effek van die verwantepartytransaksies op sy Finansiële Jaarstate kan verstaan.

1.19 Gebeurtenisse ná die verslagdoeningsdatum

Gebeurtenisse ná die verslagdoeningsdatum is daardie gunstige of ongunstige gebeurtenisse wat tussen die verslagdoeningsdatum en die datum waarop die finansiële state vir publikasie gemagtig word, plaasvind. Twee tipes gebeurtenisse kan geïdentifiseer word:

- dié wat bewyse lewer van toestande wat op die verslagdoeningsdatum bestaan het (gebeurtenisse ná die verslagdatum wat aanpassings vereis); en
- dié wat toestande aandui wat ná die verslagdoeningsdatum voorgekom het (gebeurtenisse ná die verslagdatum wat nie aanpassings vereis nie).

Die entiteit sal die bedrag wat in die finansiële state erken word, aanpas om gebeurtenisse ná die verslagdatum wat aanpassing vereis, te weerspieël nadat die gebeurtenis plaasgevind het.

Die entiteit sal die aard van die gebeurtenis openbaar maak, sowel as 'n beraming van die finansiële effek daarvan, of 'n staat dat sodanige beraming nie vir alle wesenlike gebeurtenisse wat nie aanpassings vereis nie, gemaak kan word nie, waar nie-openbaarmaking die ekonomiese besluite van gebruikers, wat op grond van die finansiële state gemaak word, kan beïnvloed.

1.20 Belasting op toegevoegde waarde (BTW)

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

Notas by die Finansiële Jaarstate

Syfers in Rand duisend 2025 2024

2. Standaard en interpretasies

2.1 Standaard en interpretasies uitgereik, maar nog nie in werking

Die entiteit het nie die volgende standaard en interpretasies, wat gepubliseer en verpligtend vir die entiteit se rekeningkundige tydperk is wat op of ná 1 April 2025 of later begin, toegepas nie:

Standaard/ Interpretasie:	Effektiewe datum: Jare wat begin op of ná	Verwagte impak
<ul style="list-style-type: none">AERP 1 (gewysig): Aanbieding van Finansiële State (Lopende Saak)	Nog nie in werking nie	Onwaarskynlik dat daar 'n wesenlike impak sal wees
<ul style="list-style-type: none">AERP 104 (soos hersien): Finansiële Instrumente	1 April 2025	Onwaarskynlik dat daar 'n wesenlike impak sal wees

Notas by die Finansiële Jaarstate

Syfers in Rand duisend	2025	2024
------------------------	------	------

3. Kontant en kontantekwivalente

Kontant en kontantekwivalente bestaan uit:

Banksaldo's	1 515	2 655
Korttermyndeposito's	9 002	7 314
	<u>10 517</u>	<u>9 969</u>

Kredietgehalte van kontant by bank en korttermyndeposito's, uitgesluit kontant byderhand

Kontant en kontantekwivalente omsluit kontant en korttermyn-, hoë likiede beleggings wat in geregistreerde bankinstellings gehou word, met vervaldatums van drie maande of minder, en wat aan onbeduidende rentekoersrisiko's onderworpe is. Die drabedrag van hierdie bates is by benadering gelyk aan hulle billike waarde.

4. Voorrade

Plakette	<u>140</u>	<u>149</u>
----------	------------	------------

Voorrade bestaan uit provinsiale erfenisterreine en QR-kodeplakette wat gebruik word om erfenisterreine te identifiseer. Plakette is gedurende die jaar onder oorsig versprei.

5. Ontvangbares uit ruiltransaksies

Opgehoopte rente	<u>8</u>	<u>50</u>
------------------	----------	-----------

6. Betaalbares van nie-ruiltransaksies

Ander ontvangbares van nie-ruilinkomste	<u>-</u>	<u>-</u>
---	----------	----------

Bykomende befondsing van die Departement van Kultuursake en Sport ontvang om die bedrywighede van die Entiteit verder te ondersteun.

7. Betaalbares van ruiltransaksies

Handelsbetaalbares	<u>17</u>	<u>-</u>
--------------------	-----------	----------

8. Onbestede voorwaardelike toelaes**Onbestede voorwaardelike toelaes en ontvangstes bestaan uit**

Nasionale Loteryraad: Projek vir Baboon Point Bewaringsbestuursplan ¹	98	144
Nasionale Departement van Toerisme: Gedenkteken vir die Gugulethu Sewe ²	2	21
VSA Ambassadeursfonds: Kulturele bydrae vir die bewaring van die Diepkloof Rotsskuiling	-	1
	<u>100</u>	<u>166</u>

¹ Fondse is vir die vertolkende naamborde by die Baboon Point Erfenisterrein benut.

² Fondse is vir die vertolkende naamborde by die Gugulethu Sewe Erfenisgedenkterrein benut..

9. Erfenisaansoekfooie

Aansoekfooie	<u>911</u>	<u>845</u>
--------------	------------	------------

Toename in aansoekfooie is weens die vraagedrewe aard van die inkomstebron.

Notas by die Finansiële Jaarstate

Syfers in Rand duisend	2025	2024
10. Rente-inkomste		
Rente ontvang	799	827
Die afname is grootliks te wyte aan die wisseling in die rentekoers.		
11. Ander inkomste uit nie-ruiltransaksies		
Skenking: Dienste in natura ¹	8 210	7 394
¹ Verwys na nota 16 vir die besonderhede oor die Skenking: Dienste in natura.		
12. Oordragte en subsidies ontvang		
Departementele oordrag ontvang	2 500	1 893
Bykomende befondsing van die Departement van Kultuursake en Sport ontvang om die bedrywighede van die entiteit verder te ondersteun.		
13. Benutting van voorwaardelike toelaag		
Benutting van voorwaardelike toelaag	66	303
Fondse is vir die naamborde by die Gugulethu Sewe Gedenkterrein en Baboon Point Erfenisterrein benut.		
14. Ouditfooie		
Eksterne oudit	102	78
Die toename is grootliks weens uitgawes wat vir die 2024/25-oudit aangegaan is.		
15. Regskoste		
Regskoste		1 241
Die saak in verband met die "Monstergebou" in Buitengracht, Kaapstad is in die 2023/24-boekjaar gefinaliseer en die Entiteit moes die gepaardgaande regskoste betaal.		

Notas by die Finansiële Jaarstate

Syfers in Rand duisend 2025 2024

16. Dienste in natura

Werknemerskoste: Dienste in natura 8 210 7 394

Beamptes in diens van die Departement van Kultuursake en Sport (DKES) vervul die uitvoerende en administratiewe funksies wat met Erfenis Wes-Kaap (EWK) geassosieer word. Beamptes wat aan die Openbare Entiteit toegewys is, sluit die eenheid in wat vir die bestuur van die erfenishulpbronne verantwoordelik is en die Finansiëlebestuurseenheid wat die Hoof- Finansiële Beampte (HFB) ondersteun wat vir die finansiële bestuur van die DKES en die EWK verantwoordelik is. Die dienste in natura wat deur hierdie beamptes verskaf word, is beduidend vir die bedryfs- en diensleweringsdoelwitte van die EWK; dus word hulle vergoeding in die Staat van Finansiële Prestasie van die EWK erken, soos deur EARP 23 vereis word.

Die Direkteur: Museums, Erfenis en Geografiese Name, wat ook die aangestelde Hoof- Uitvoerende Beampte van die EWK is, die Hoof- Finansiële Beampte, en sekere beamptes in die Direktoraat: Museums, Erfenis en Geografiese Name, vervul dubbele rolle omdat hulle dienste aan beide die DKES en die EWK verskaf. Dit is moeilik om die tyd wat hulle aan funksies van die EWK bestee, in verhouding te verdeel; as gevolg hiervan kan die dienste wat in natura deur hierdie amptenare verskaf word, nie betroubaar gemeet word nie en word dus van die dienste in natura uitgesluit wat in die Staat van Finansiële Prestasie van die EWK erken word, soos deur AERP 23 vereis, aangesien die dienste in natura wat deur die amptenare aan die EWK verskaf word, nie inpas by die kriteria vir erkenning nie.

17. Algemene uitgawes

Advertensies ¹	218	63
Spyseniering ²	126	80
Kommunikasie	58	58
Verbruiksgoedere	5	-
Konsultasie- en uitgekontraakteerde dienste ³	71	392
Drukwerk en skryfbehoeftes ⁴	105	66
Hernuwing van sagtewarelisensie ⁵	135	46
Reis en verblyf ⁶	117	74
Lokaalverhuring ²	7	-
	842	779

¹ 'n Openbare kennisgewing is vir kommentaar gepubliseer oor die Konsepbeleids- en -proseduredokumente vir die plasing van erfenishulpbronne op die Erfenisregister.

² Uitgawes sluit konferensiekoste in vir erkenning van die UNESCO Wêrelderfenisterrein-inskripsie by Pinnacle Point.

³ 'n Wandelpad is in die 2023/24-boekjaar by die genomineerde UNESCO Wêrelderfenisterrein by die Diepkloof Rotsskuiling ontwikkel.

⁴ Uitgawes sluit die druk van die Vyfjaar- Strategiese Plan in.

⁵ 'n Bykomende sagtewarelisensie is gedurende die jaar onder oorsig bekom.

⁶ Uitgawes sluit pontkoste vir die skoonmaak van die Robbeneiland-projek in. Reis- en verblyfkoste sluit geld vir vervoeragentskappe in.

Notas by die Finansiële Jaarstate

Syfers in Rand duisend	2025	2024
17. Ledegeld		
Bailey, E	15	-
Baumann, N	10	17
Belter, D	25	55
Boise, H	59	39
Cloete, J	1	-
Dugmore-Strom, K	2	-
Fortuin, C	32	30
Gani, R	31	17
Gibbs, D	31	36
Hermansen, S	11	11
Humpherys, R	13	-
Jacobs, G	26	36
Johnston, S	30	32
Lavin, J	15	14
Malan, A	36	11
Martin, R	28	36
Mavumengwana, S	35	24
Mdludlu, M	10	7
Milandri, L	17	19
Ontong, T	34	32
Saunders, D	34	30
Smart, C	29	20
Smuts, K	30	35
Van de Merwe, H	44	54
Van Graan, A	17	19
Wilson-Harris, J	36	20
Winter, S	29	30
Witz, L	8	-
	688	624

Daar was gedurende die jaar onder oorsig 'n toename in die aantal vergaderings wat gehou is en die tyd wat aan voorbereidings vir die vergadering bestee is.

Notas by die Finansiële Jaarstate

Syfers in Rand duisend	2025	2024
19. Kontant uit bedrywighede gegeneer		
Surplus	2 546	1 146
Nie-kontantbewegings		
Inkomste: Dienste in natura	8 210	7 394
Uitgawes: Dienste in natura	(8 210)	(7 394)
Verspreiding van voorrade	9	-
Benutting van voorwaardelike toelaag	(66)	-
Veranderinge in werkende kapitaal:		
Voorrade	-	(29)
Ontvangbares uit ruiltransaksies	42	3
Ander ontvangbares uit nie-ruiltransaksies	(2 000)	-
Betaalbares van ruiltransaksies	17	(32)
Onbestede voorwaardelike toelaes	-	(1)
	548	1,087

20. Gebeurlikheidslaste**MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v MINISTER VAN KUNS EN KULTUUR en ander, saak 46055/15**

Midnight Storm Investments 170 (Pty) Ltd v Minister van Kultuur en Ander, wat na 'n hofspraak verwys wat in die Noord-Gautengse Hooggeregshof aanhangig gemaak is. Die saak spruit uit 'n besluit wat deur Erfenis Wes-Kaap (EWK) geneem is om nie die beplande luuksebehuisingontwikkeling, hersonering en onderverdelingsregte van 'n eiendom, wat 'n provinsiale erfenisterrein (PET) is, goed te keur nie. EWK is as 'n derde verweerder en die LUR vir die Departement van Kultuursake en Sport van die Wes-Kaap is as die vyfde verweerder ingesluit. Die eienaars het 'n dagvaarding uitgereik om die koste wat hulle al op die grond bestee het, te herwin, aangesien hulle beweer dat die verklaring hulle eiendomsregte beperk en as konstruktiewe onteiening gesien behoort te word. Die saak is van 29 Julie 2019 tot 2 Augustus in die Hooggeregshof aangehoor, en is in Januarie 2020 afgesluit met die slotbetoë. Die hof het in die guns van die verweerders beslis. Ná die uitspraak is verlof tot appèl op 5 Junie 2020 deur die Gautengse Hooggeregshof toegestaan. Indien die eis by die Appèlhof suksesvol is, word die EWK se las op R8,2 miljoen geraam, tensy EWK, of alternatiewelik, die nasionale Minister van Kuns en Kultuur die Konstitusionele Hof nader om 'n finale uitspraak oor die saak te gee. Die appellant/aansoeker het daaropvolgend die EWK genader om 'n skikking oor die saak te oorweeg en het 'n verdere aansoek vir 'n ontwikkeling aangrensend aan die PET ingedien. Die appèl is dienooreenkomstig in afwagting van hierdie aansoek uitgestel. Indien die saak geskik word, sal hierdie gebeurlikheidslas verval.

EWK-bestuur is van mening dat die gebeurlikheidslas gegrond is op die waarde van die grond wat ter sprake is. Die kans dat die eiser sal slaag, is minimaal, aangesien hulle in hulle eerste poging gefaal het en die Senior Advokaat is vol vertroue dat die appèl nie sal slaag indien dit voortgaan nie.

Notas by die Finansiële Jaarstate

Syfers in Rand duisend 2025 2024

21. Verwante party

Verhoudings

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

DKES verskaf akkommodasie aan EWK om hulle administratiewe en finansiële bedrywighede uit te voer en is 'n verwante party in terme van AERP 20.

Die minister van die Departement van Kultuursake en Sport as die uitvoerende gesag is 'n verwante persoon van die EWK in terme van AERP 20.

Die lede van die raad van EWK, soos in nota 18 openbaar gemaak, en die Entiteit is verwante partye in terme van AERP 20.

Die Suid-Afrikaanse Erfenishulpbronagentskap (SAEHA) het kragtens die bepalings van artikel 8(6)(a) en (d) van die Wet op Nasionale Erfenishulpbronne (WNEH), gelees saam met Regulasie 4 van die Regulasies GNR 323 van 7 April 2000, die mandaat om die bevoegdheid van provinsiale erfenishulpbronowerheid soos die EWK te assesser en te herasseseer.

Alle Departemente en Openbare Entiteite in die Wes-Kaap word as verwante partye geag, aangesien hulle onder die algemene beheer van die Provinsiale Wetgewer is.

Transaksies

Inkomste ontvang van verwante party

Departement van Kultuursake en Sport	2 500	1 893
--------------------------------------	-------	-------

Dienste in natura van 'n verwante party ontvang

Departement van Kultuursake en Sport	8 210	7 394
--------------------------------------	-------	-------

22. Risikobestuur

Die aktiwiteite van die Entiteit stel dit bloot aan 'n verskeidenheid finansiële risiko's: markrisiko (billikewaarderentekoersrisiko, kontantvloei-entekoersrisiko), kredietrisiko en likiditeitsrisiko.

Likiditeitsrisiko

Die risiko van die entiteit vir likiditeit is 'n gevolg van die fondse wat beskikbaar is om toekomstige verpligtinge te dek. Die entiteit bestuur likiditeitsrisiko deur 'n deurlopende oorsig van toekomstige verpligtinge en kredietfasiliteite.

Sensiwiteitsontleding

Indien die rentekoerse op veranderlikekoers- finansiële instrumente op 31 Maart 2025 1% hoër/laer was terwyl alle ander veranderlikes konstant gebly het, sou die surplus vir die jaar R105 164 hoër/laer gewees het.

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty nie sy kontraktuele verpligtinge sal nakom nie, met finansiële verlies vir die Entiteit as gevolg daarvan. Die Entiteit het 'n beleid aangeneem dat hulle slegs met kredietwaardige partye sal werk.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelskuldenaars. Die Entiteit deponeer kontant slegs by groot banke met hoëgehalte-kredietwaardigheid, en beperk blootstelling aan enige enkele teenparty.

Geen kredietbeperkings is gedurende die verslagdoeningstydperk oorskry nie, en die bestuur verwag nie enige surplusse (tekort) van nie-prestasie deur hierdie teenparty nie.

Notas by die Finansiële Jaarstate

Syfers in Rand duisend

2025

2024

22. Risikobestuur (vervolg)**Maksimale blootstelling aan kredietrisiko.**

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

Markrisiko

Die Entiteit is nie aan markrisiko blootgestel nie, aangesien dit verplig word om krediteure binne 30 dae ná ontvangs van 'n rekening te betaal, soos deur die tesourieregulasies en die WOFB vereis word.

Rentekoersrisiko

Die risikoprofiel van die Entiteit bestaan uit vaste- en wisselende koerslenings en banksaldo's wat die entiteit aan 'n billikewaarde-rentekoersrisiko en kontantvloei-rentekoersrisiko blootstel en kan as volg saamgevat word:

Finansiële bates

Handel- en ander ontvangbares is teen 'n vaste koers. Die bestuur rig die rentekoersrisiko deur voordelige koerse op wisselende koerslenings te onderhandel, en waar moontlik, vasterentekoerslenings aan te gaan.

Die bestuur het ook 'n beleid dat die rente op bateleninge die rente betaalbaar op laaste balanseer.

Kontantvloei-rentekoersrisiko

Finansiële instrument	Verskuldig in minder as een jaar	Verskuldig in een tot twee jaar	Verskuldig in twee tot drie jaar	Verskuldig in drie tot vier jaar	Verskuldig ná vyf jaar
Normale kredietbepalings:					
Kontant in lopende bankinstellings	10 517	-	-	-	-
Uitgebreide kredietbepalings:					
Betaalbares	(17)	-	-	-	-
Netto bedrag	10 500	-	-	-	-
Agterstallig, maar nie voorsien nie	-	-	-	-	-

Finansiële instrument 032025	Lopend	Verskuldig in 1 30 dae	Verskuldig in 31 60 dae	Verskuldig in 61 90 dae	Verskuldig in 90+ dae	Totaal
Handels- en ander ontvangbares – Nie-ruiltransaksies	2 000	-	-	-	-	2 000
	2 000	-	-	-	-	2 000
Agterstallig, maar nie voorsiening voor gemaak nie	-	-	-	-	-	-

Notas by die Finansiële Jaarstate

Syfers in Rand duisend

23. Begrotingsafwykings

Wesentliche verskille tussen begrote en werklike bedrae

23.1 Verkope van goedere en dienste buiten kapitale bates

Die afwyking is weens die toename in die aantal aansoeke wat ontvang is.

23.2 Goedere en dienste

Die afwyking is weens regskoste wat beraam maar nie benut is nie, asook 'n projek wat nie gefinaliseer is nie.

24. Gebeurtenisse ná die verslagdoeningsdatum

Daar was geen wesentliche gebeurtenisse wat aanpassings vereis het wat ná die verslagdoeningstydperk plaasgevind het nie.

25. B-BBEE Prestasie

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



URhulumente
weNtshona Koloni



Ilifa leMveli leNtshona Koloni

INgxelo yoNyaka
2024/2025

Imifanekiso yeqweqwe:

Umfanekiso 1: Indawo yePinnacle (indawo 13B)- Ubude: -34.1835 Longitude: 22.1100

Umfanekiso 2: Le yiDiepkloof Rock Shelter, Elands Bay. Ubude: -32.3146 Longitude: 18.3242

Umfanekiso 3: Izinyuko kwiPinnacle Point. Ubude: -34.1835 Longitude: 22.1100

Umfanekiso 4: IShelter yeLiwa laseDiepkloof (indawo yezinto zakudala). Ubude: -32.3146 Longitude: 18.3242

IZIQULATHO

ISIGABA A: NKCAZELO NGOKUBANZI

1.	IINKCUKACHA EZIPHANGALELEYO ZELI QUMRHU LOMBUSO	3
2.	ULUHLU LWEZISHUNQULELO/LWEZIFINYEZO	4
3.	IMBULAMBETHE ESUKA KUSIHLALO	5
4.	INTETHO KASOMAHUZU	6
5.	INTETHO YOKUTHABATHELA UXANDUVA KWANOKUQINISEKISWA KOKUCHANEKA KWENGXELO YONYAKA	7
6.	ISIMO NGOKWESICWANGCISOQHINGA	10
6.1.	Umbono	11
6.2.	Umnqophiso	11
6.3.	Imigqaliselo	11
7.	IZIGUNYAZISO ZEMITHETHO KUNYE NEZINYE	11
8.	ISIMO SEQUMRHU	17

ISIGABA B: IINKCUKACHA EZINGENTSEBENZO

1.	INGXELO YOMPHICOTHIZINCWADI JIKELELE: IINJONGO EBEZIMISELWE KWANTLANDOLO	18
2.	ISIMO NGOKWENTSEBENZO	19
2.1.	Imeko yokunikezelwa kweenkonzo	19
2.2.	Imeko yequmrhu	27
2.3.	Iinguqu eziphambili kwimigaqonkqubo kunye neenguqu kwimithetho	28
2.4.	Inkqubela esingise ekuzuzekeni kwefuthe lequmrhu kwakunye neziphumo	29
3.	IINKCUKACHA EZINGENTSEBENZO YEENKQUBO: IINKONZO ZOLAWULO LWEZIBONELELO ZELIFA LEMEVELI	30
3.1.	Inkqubo/intshukumo/injongo	30
4.	UKUQOKELELWA KWENGENISO	33
4.1.	Utyalomali lokukhula	33

ISIGABA C: EZINGOLAWULO

1.	INTSHAYELELO	34
2.	IIKOMITI ZEPALAMENTE	35
3.	USOMAHUZU	35
4.	IGOSA ELONGAMELEYO/IBHODI (ISEZA KUQINISEKISWA) YELI QUMRHU LIKARHULUMENTE	36
5.	ULAWULO LOMNGCIPHEKO	39
6.	ICANDELO LOLAWULO LWEZANGAPHAKATHI	42
7.	UPHICOTHO LWANGAPHAKATHI KUNYE NEEKOMITI ZOPHICOTHO	43
8.	UKUTHOTYELWA KWEMITHETHO NEMIMISELO	44
9.	UBUQHOPHOLOLO NORHWAPHILIZO	44
10.	UKUNCITSHISWA KONGQUZULWANO LWEZIDINGO	45
11.	IKHOWUDI YOKUZIPHATHA	45
12.	IMIBA YEMPILO YOKHUSELEKO KWANEYENDALO ENGGONGILEYO	45
13.	USOSIBA WENKAMPANI/WEBHODI	45
14.	UXANDUVA KULUNTU	45
15.	INGXELO YEKOMITI YOPHICOTHO	46
16.	UKUTHOTYELWA KWEENKCUKACHA ZENTSEBENZO YEB-BBEE	50

ISIGABA D: ULAWULO LWEMICIMBI YABASEBENZI		51
1.	INTSHAYELELO	52
2.	IINKCUKACHAMANANI EZINGEMICIMBI YABASEBENZI	52
ISIGABA E: UKUTHOTYELWA KWENGXELO YEPFMA		53
1.	INKCITHO ENGAGUNYAZISWANGA ENGENANZUZO NEYILAHLEKO KUNYE NELAHLEKO KWEZIPHATHEKAYO	54
1.1.	Inkcitho engagunyaziswanga	54
1.2.	Inkcitho engenanzuzo neyilahleko	56
1.3.	Izidandalaziso ezongezelelweyo eziphathelele kwiilahleko ngokwemigaqo yeCandelo 55(2)(b)(i) &(iii) lePFMA	57
2.	UKUHLAWULWA EMVA KWEXESHA/UKUNGAHLAWULWA KWAMASHISHINI	58
3.	ULAWULO LWETYATHANGA LEENTENGO	58
3.1.	Iintengo ngezinye iindlela	58
3.2.	Iyantlukwano kwizibhambathiso kwakunye nokwandiswa	58
ISIGABA F: IINKCUKACHA EZINGEMALI		59
1.	INGXELO YOMPHICOTHIZINCWADI WANGAPHANDLE	60
2.	IINGXELO ZEMALI ZONYAKA	64

I-Pinnacle Point, eseMossel Bay

I-Pinnacle Point yindawo edumileyo ye-arheoloji eseWestern Cape, edume ngobufakazi obumangalisayo bokuziphatha komntu wokuqala kunye nezixhobo ezimalunga neminyaka engama-160,000 edlulileyo. Ibonele iinkcukacha ezixabisekileyo malunga nembali eyinkimbinkimbi yenkcubeko yabantu kunye nokuzivumelanisa kolwandle.



ISIGABA : NKCAZELO NGOKUBANZI

1. IINKCUKACHA EZIPHANGALELEYO ZELI QUMRHU LOMBUSO

IGAMA ELIBHALISIWEY	YiHeritage Western Cape
UHLOBO LWEQUMRHU NGOKOMTHETHO	LiQumrhu loMbuso
ISIMO SESHISHINI NEENTSHUUMO EZIPHAMBILI	Kukubhaqa, ukukhusela, ukulondolozza, ukulawula nokuphakamisa izibonelelo zelifa lemveli kwiNtshona Koloni
INOMBOLO YOKUBHALISWA	Ayikho
IDILESI YESAKHIWO	KuMgangatho we3 KwiSakhiwo iProtea Assurance EGreenmarket Square EKapa 8000
IDILESI YEPOSI	P. O. Box 1665 EKapa 8000
I(I)NOMBOLO ZOMNXEBA	+27 21 483 9598
INOMBOLO YEFEKSI	+27 21 483 9845
IDILESI YEIMEYILI	ceoheritage@westerncape.gov.za
IDILESI YEWEBHUSAYITHI	www.hwc.org.za
ABAPHICOTHI BANGAPHANDLE	NguMphicothizincwadi Jikelele woMzantsi Afrika 19 Park Ln EMilnerton EKapa 7441
IIBHANKI	YiNedbank: kwa85 eSt Georges Mall, kuMbindi weSixeko saseKapa, eKapa, 8001 NeAbsa: Private Bag X9067 Corp Gauteng, Cape Town IBhanki enguVimba yaseMzantsi Afrika-iQumrhu leeDiphozithi zoLuntu: P O Box 427, Pretoria, 0001
USOSIBA WENKAMPANI/WEBHODI	Akakho

2. ULUHLU LWEZISHUNQULELO/LWEZIFINYEZO

AFS	Iingxelo zemali zoNyaka
AGSA	UMphicothi-zincwadi Jikelele waseMzantsi Afrika
APM	I-Archaeology, iPalaeontology kunye neKomiti yeMeteorites
BAR	Iingxelo yoVavanyo oluSisiseko
BELCOM	IKomiti yoLwakhiwo lokusiNgqongileyo kunye noBume bomhlaba
BID	Uxwebhu lolwazi olusisisek
CEO	Igosa eliphethe i-ofisi
CFO	Igosa eliphethe i-ofisi zemali
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 yokuSingqongileyo
EIR	Iingxelo yeMpembelelo yokusiNgqongileyo
EoDB	Ubulula bokwenza ishishini
EPWP	INkqubo eyandisiweyo yeMisebenzi yoLuntu
ERM	Ulawulo loMngcipheko woShishino
ERMECO	Ulawulo loMngcipheko weShishini kunye neKomiti yeeNqobo zokuziphatha
EXCO	IKomiti Elawulayo
FCPD	Uphuhliso lwePropati eZinzileyo
GRAP	INkqubo yoCwangciso-mali eyaMkelwe ngokubanzi
HIA	UVavanyo lweMpembelelo yeLifa leMveli
HWC	ILifa leMveli leNtshona Koloni
HOMS	IiNtlanganiso zamaGosa eLifa leMveli
IACOM	IKomiti yoVavanyo lweMpembelelo
IGIC	Uluhlu lwempahla, iKomiti yoHlelo kunye neeToliko
MEC	ILungu leBhunga (lePhondo) leSigqeba
MTEF	Isakhelo seNkcitho yesiGaba esiPhakathi
NBRBSA	Imithetho yeZakhiwo yeSizwe kunye noMthetho weMigangatho yoKwakha
NEMA	UMthetho woLawulo lokusiNgqongileyo weSizwe
NHRA	UMthetho weMithombo yeLifa leMveli yeSizwe
NID	Isaziso seNjongo yokuPhuhlisa
NPA	UGunyaziwe woTshutshiso weSizwe
OSD	Unikezelo oluKhethekileyo lomsebenzi
PAIA	UMthetho wokuPhakanyiswa koFikelelo kuLwazi
PDIA	Ukuziqhelanisa nokuPhindwa kweNgxaki
SAHRA	I-Arhente yeZibonelelo zeLifa leMveli yaseMzantsi Afrika
SAHRIS	INkqubo yoLwazi lweziBonelelo zeLifa leMveli yaseMzantsi Afrika

3. IMBULAMBETHE ESUKA KUSIHLALO

Ndiziva ndinelunda ukuthi thaca ingxelo yoNyaka yeHeritage Western Cape (iHWC) ka2024/2025, eli qumrhu elimiselwe ngokwemigaqo yeNational Heritage Resources Act (uMthetho 25 ka1999) ukuze isebenze nje ngokhala ojongene nezibonelelo zelifa lemveli kwiNtshona Koloni. Le ngxelo idandalazisa iinzame zeHWC kulo nyakamali udlulileyo, njengoko siqhuba nokukhusela, ukulondoloza, ukawula nokuphakamisa iintlobo ngeentlobo zelifa lemveli elityebileyo lephondo lethu.

Isithuba sale ngxelo sihlawuleke ngeenguqu ezibalulekileyo kwimeko ephangaleleyo yokuhanjiswa kweenkonzo, kuquka neenguqu kwinkalo yolawulo lwezopolitiko kwanokuqhuba kukhuliswa umsebenzi wophuhliso loQoqosho olubandakanyayo kwakunye nokugqwesa ekuhanjiseni kweenkonzo. Ekusabeleni, iHWC iphinde yakuqinisekisa ukubaluleka kokuthi na kwisicwangcisoqhingisa kwanokukhula kwayo njengequmrhu ngokuthi iqinisekise ukuba ilifa lemveli lihlala linegalelo elinentsingiselo koondoqo bophuhliso kwiNtshona Koloni, ingakumbi kubumbano loluntu, ukuphuculwa kweendwo, ndawonye nesicwangcisoqhingisa soKukhula kweNgqesho.



NjengoSihlalo, ndiyazingca ekucingeni kwesikhokelo esisekelwe kwisicwangcisoqhingisa ndawonye nolawulo oluquqilima olubumbe intsebenzo yeHWC kulo nyaka. IBhunga lethu liqhubile nokusebenza ngobungcali nangokuzi, ikhokelwa luthotho lwamalungu aphuma kwiinkalo ngeenkalo naziingcali kumakhono afana nezokuyilwa kwezakhiwo, ucwangciso, ezobunjinieli, ushishino, umthetho nolawulo lwezibonelelo zelifa lemveli. Amacandelo eKomiti yethu, aquka iBELCom, iGIC, iACom, iKomiti yeZibheni kwakunye neMihlangano yamaGosa eLifa leMveli (iHOMS), ziyenze ngenkuthalo imisebenzi yazo, ziqinisekisa ukuba zihlala zisabela kwizidingo zoluntu ezingumvuka wezikhokelo zemithetho kwanezo zivuka mihla le.

Ngokuqwalaselekayo, iHWC izizuze zonke iithagethi ebezimiselwe kwiSicwangciso sayo seNtsebenzo yoNyaka kulo nyaka siwushukuxayo. Yenze izicelo zeephemithi ezingaphezu kwama2,250, kuquka isixa esivisayo sezicelo zeCandelo 34 zamaqumrhu angaphezu kweminyaka engama60 ubudala. Ngelixa esi sidingo sibubungqna bokusebenzisa koluntu neenkqubo zelifa lemveli, sikwaqhuba nokuqaqambisa isidingo ekudala silinde sokwahlulahlulwa kwemisebenzi inikwe oomaspala abanaso isakhono, ingakumbi iSixeko saseKapa. IBhunga lisazinikele ekuvuseleleni le nguqu ngokwenkqubo egqibeleleyo ehamba ngokwamanqanaba nequka iingxolelo ezikwiingcingqi ezithile, ukumiselwa kweengcingqi zelifa lemveli, ndawonye neenguqu kwimithetho.

Iqumrhu lethu ligxile kwiingcamango ezintsha kwanokusoloko sijolise ekuziphuculeni okubonakala kwindlela yethu yoLawulo oluNciphisa iLahleko kwakunye nokumiselwa kweMephu yokuPhuculwa kwehambo yokuHanjiswa kweenkonzo. La malinge ayyiphucula indlela esisebenza ngayo, ukuqhutywa kwenkcibeko yokuhanjiswa kweenkonzo ngendlela eqaqambisa ummi, kwanokuqinisekisa ukuba inkqubo yelifa leMveli iyafikeleleka, ivulelekile yaye iyesevangathweni.

Kulo nyaka siwushukuxayo, siqwaphumeze iSicwangcisoqhingisa seeNtengiso imoNxibelelwano kwakunye neNkqubo yokungahlawuliswa kweengingqi eziKhankanyiweyo phantsi kweCandelo 34 leNHRA. Ezi ke ziya kuthi zixhase nangakumbi iinzame zethu zokunciphisa umthwalo ongesosidingo womiselo, ziphucule ulwazi lolu ntu ngokubaluleka kwelifa lemveli, ze zinikezele isikhokelo sokudaleka kwemeko evuselelayo kutyalomali nophuhliso.

Ngaphezu kweenzima ezibangwa kukungabikho kwezakhono, ingakumbi ekugcinakaleni kwabasebenzi abanezakhono, iqumrhu liyaqhuba nokubonakalisa ukomelela. Ndingathanda ukubulela iSebe leMicimbi yeNkcubeko neMidlalo ngenkxaso yalo eqhubayo ngokweenkxasomali zokusebenza kwakunye nabo basuswa okwethutyana kwimisebenzi yabo yesiqhelo, ethe yaqinisekisa ukuqhubeka nozinzo kweyona misebenzi yethu ingundoqo.

Egameni leBhunga leHeritage Western Cape, ndivakalisa umbulelo ongazenzisiyo kubasebenzi bethu abazijul' ijacu, amalungu ekomiti, amahlakani, kunye namaqumrhu esisebenzisana nawo. Kungeenzame zethu ezihlanganyelweyo ukuba sibe siyaqhuba nokuqhubela phambili nombala welifa lemveli obandakanyayo, osabelayo noneenguqu. Njengoko sijonge hambili kwiminyaka esezayo, sizimisele kumsebenzi wethu wokulondoloza imbali, sisebenzela unamhlanje, ze sibumbe isimo selifa lemveli sale mihla nesinentsingiselo kwizizukulwana ezisezayo.

UReyhana Gani
Umhla: 29 kweyeThupha ka2025

4. INTETHO KASOMAQHUZU

Intshayelelo

Unyakamali u2024/2025 uphele siphantsi kwemeko yeenguqu kulawulo lwezopolitiko kunye nenkqubo yokuhanjiswa kweenkonzo ehlala iguquka apho kuhlala kubaluleke isidingo solawulo olusabelayo, olusemgangathweni nolubandakanyayo.

Kule meko, iHeritage Western Cape (iHWC) iphinde yaqinisekisa ukuhlala idingeka ngokwesicwangcisoqhinga hayi ngokufeza ugqatso lwayo njengoko kulindeleke ngokomthetho iNational Heritage Resources Act (Act 25 ka1999) nje kuphela kodwa ngokufaka igalelo elinentsingiselo ngokophuhliso loqoqosho, iinguqu emhlabeni, kunye nobumbano kuluntu.

IHWC nguKhala weZibonelelo zeLifa leMveli kwiPhondo ekukudala ekho yaye osebenza angokugqibeleleyo (iPHRA), ngoku nje ukunyaka wayo wamashumi amathathu eminyaka ikho. Iyaqhuba nokusebenza ngezicelo zelifa lemveli yaye iyaziwa ngokuba nolwazi lweengcali kwinkalo yolawulo lwezibonelelo eziphathekayo nezingaphathekiyo zelifa lemveli kwiphondo ngokubanzi. Ithuba lokunikezelwa kwengxelo libonakalisa iinzame zeli qumrhu zokuphucula iinkqubo zangaphakathi, ukusebenzisana noomaspala, kwanokuqaqambisa iinguqu kwiinkqubo ezidingekayo ekumiliseni iinkqubo zomiselelo kunye nokuncitshiswa kwezilibaziso kwinkqubo yokuhanjiswa kweenkonzo.



Iindlela zenkcitho

Inkqubo	2024/25			2023/24		
	Ilsabelomali	Eyona Nkcitho	Inkcitho (eNgentla)/engezantsi	Ilsabelomali	Eyona Nkcitho	Inkcitho (eNgentla)/engezantsi
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
IiMveliso neeNkonzo	2 183	1 730	*453	2 727	2 722	5
Itotali	2 183	1 730	*453	2 727	2 722	5

* Iyantlukwano ingenxa ubukhulu becala yeentlawulo ebeicwangciselwe kodwa azasetyenziswa.

Imingeni ejamelene neli Qumrhu likaRhulumente kwinkalo yeZakhono

Noxa ixhobisekile nje ngokwezkhono, iHWC iyaqhuba nokusebenza phantsi koxinzelelo olumandla ngenxa yobuninzi bezicelo ezibudala bungaphezu kweminyaka engama60. Ku2024/2025, iHWC isebenze ngesicelo zelifa lemveli ezingama2,256, apho i1,535 yayingeniswe ngokwemigaqo yecandelo 34 leNHRA. Oku kee kumalunga nama68% omsebenzi wonyaka, ubuninzi bawo obuchaphazela izibonelelo zelifa lemveli ezikwiBanga III, ekungumsebenzi woomaspala ke lowo.

Ulawulo oluqhubayo lweHWC lwezibonelelo ezikwinqanaba lengingqi lubonakalisa ukudluliselwa kwamagunya koomaspala ngendlela enganelanga. Nangona iSixeko saseKapa kudala sona sabonakalisa isakhono kulawulo lwelifa lemveli, asikawunikwa lo msebenzi ngokusesikweni. Oku ke kuyaqhuba nokuwuchaphazela umgangatho womsebenzi weHWC yaye kunyanzelisa isalathiso sabasebenzi abanezakhono kwizicelo ezifanele iingingqi.

Iintshukumo eziphambili eziyekisiweyo/iintshukumo eziza kuyekiswa

IHWC kungoku nje ixakekile yenza iinguqu kulawulo lwezibonelelo zelifa lemveli zeBanga III koorhulument bamakhaya abanaso esi sakhono. Isicwangcisoqhinga, esiqulunqwe ngentsebenziswano neSixeko saseKapa, siquka iindawo ezingakuhlululiswa ngokwethagethi, ukubekwa kwezibonelelo zelifa lemveli kwiirejista, ukumiselwa kweengingqi zelifa lemveli, kwanokudluliselwa kwamagunya okulindelekileyo. La malinge aqhuba ngaxeshanye aya kuthi, ekuhambeni kwexesha, anchise ukuphindaphindana, asuse ukulibaziseka kwiinkqubo zikrhulumente, avuselele ukuthabathela uxanduva koorhulumente bamakhaya.

litshukumo eziphambili ezintsha ezisacetywayo

IHWC yamkele iSicwangcisoqhingisa esitsha seeNtengiso noNxibelelwano esiphunyezwe liBhunga ngenjongo yokwenza luqilima unxibelelwano noluntu ze kuxhaswe nolwazi kwinkalo yokubaluleka kwelifa lemveli. Ngapha koko, iqumrhu eli limisele ilinge eliqhutywa ngeteknoloji lokumisela ukutyikitywa kwekhawudi yeQR kwiZiza zeLifa leMveli kwiPhondo, kube ngoko kuvuselelwa ukufikeleleka kwezincoko ezingelifa lemveli kwiminxeba yesinqe. Le nkqubo intsha yezobuchwepheshe ithungelana namalinge aphanqaleleyo ngenjongo yokuhlanganyela imfundo namava asekelwe kwezi ziza nafikelelekayo.

ULawulo lweTyathanga leeNtengo

IHWC iyaqhuba nokusebenzisa iinkqubo nolawulo oluqiqileyo zeLawulo lweTyathanga leeNtengo (iSCM, ezixhaswa liSebe leMicimbi yeNkcubeko neMidlalo. Ezi nkqubo bziqinisekisa ukuvuleleka, ukuthotyelwa kwemithetho, kwanokusetyenziswa ngendlela kwezibonelelo. Izigqibo ezingentengo kwanolawulo lwemali zihlalutywa rhoo ngenjongo yokuvuselela ukuthabathela uxanduva kwakunye nentsebenzo.

libhidi eziqoshelisiweyo ebezingamenywanga kulo nyaka siwushukuxayo

Akubangakho bhidi ibingamenywanga ethe yafumaneka okanye yaqosheliswa kwesi sithuba sokuqulunqwa kwale ingxelo.

Ukuba zikho na iinkqubo zeSCM ezisebenzayo

IHWC igcine iinkqubo zeSCM ezisemgangathweni, ezithobela imimiselo neziphicothekayo. Ezi ke ziyaluxhasaulawulo olusekelwe kwiinkqubo eziphilileyo ezisebenzayo zolawulo lweemali zikarhulumente kwanokumiselwa kwezicwangciso zokusebenza ngokwemigaqo yePFMA.

Imineni ekuthe kwagaganwa nayo

Owona mneni ungundoqo usekugayweni nokugcinwa kwabasebenzi abanezakhono, ingakumbi iingcali zelifa lemveli. Oku kongezwa ngumahluko wemivuzo phakathi kwemibutho karhulumente wephondo nokazwelonke. I-HWC yalungisa oku ngeenkqubo zempilo yangaphakathi, amanyathelo okuphucula inkcubeko, kunye nokuphunyezwa kwenkuthazo engeyiyo eyemali. Uhambo lonyaka lweMpilo-ntle neNkcubeko lolunye ungenelelo olulolo hlobo lomeleza ukomelela kwabasebenzi kwaye luxhasa inkcubeko yombutho esempilweni.

Imiba evele kwingxelo yophicotho yonyaka ongaphambili kwanendlela eza kuqwalaselwa ngayo

HWC achieved a clean audit outcome in the 2023/2024 financial year. This reflects the robustness of the organisation's governance framework, financial controls and performance reporting systems.

Isimo/izicwangciso zokuqwalaselwa kwemingeni yemali

Ngelixa izinzile ngokwentsebenzo ngenxa yenkxaso eyifumana kwiDCAS, iHWC isaqiyqwalasele imeko yokuzinza kwayuoy ngokwemali kwithuba elide elizayo. Kulo nyaka, iBhunga liye lahlalutya isimo salo seentlawulo zeephemithi, ebesithe asabi nazinguqu ukususela ngo2016. Kuthe kwaphunyezwa intlawulo ethe yahlalutywa ukuze ifane nezinye elizweni ngokubanzi liBhunga ze yadluliselwa kwiSebe leMali lePhondo ukuze liyinine ingqwalasela. Le nguqu ijolise ekuzisni uzinzo ekubuyisekeni kweendleko zokuzisa iinkonzo ngelixa kukuthathelwa uxanduva lwefuthe lwamaguny adluliselwe koomaspala.

Iintshukumo emva komhla wokunikezelwa kwengxelo

Akubangakho zintshukumo ziphathekayo zasemva komhla wokunikezelwa kwengxelo ezith ezaba nefuthe kwintsebenzo okanye kwimeko yemali yeHWC.

Ukuba sempilweni ngokoQoqosho

IHWC ihlala isemandleni futhi izinzile ngokoQoqosho ngenxa yenkxaso esoloko ifumaneka kwiSebe leMicimbi yeMali neMidlalo. Le nkxaso ibalukile njengenkxasomali yokusebenza, eqinisekisa ukuba iHWC iya kugcina imisebenzi neenkonziso zayo eziphambili ngendlela eyiyo. Ngapha koko, ukudluliselwa kwabasebenzi besuswa kweli sebe kunika iHWC isakhono kwinkalo yemicimbi yabasebenzi, kube kuvulelwa ukuba ibe nokulawula umthwalo wayo womseenzi ze ikwazi nokujongana nemiba ephathelele kwelifa lemveli ngokusemgangathweni.

linzuzo

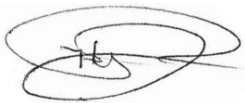
IHWC izizuzile okanye yadlulisa kwiithagethi zeSicwangcisoqhinga sayo seNtsebenzo yoNyaka kulo nyaka. Ezi ziquke:

- Ukuqwalaselwa kwezicelo ezingama2,256 ezingelifa leMveli.
- Ukwenza iinkqubo zohlolo kwiZiza ezine zeLifa leMveli kwinqanaba lePhondos.
- Ukuphakamisa izinga iziza ezimbini ezimiselwe njengezeLifa leMveli kwinqanaba lePhondo ngokuthi kusindlekwe imisitho yoluntu.
- Ukusingathwa kwemihlanano emibini yamahlakani elifa lemveli.
- Nokupapashwa kwezimemo ezimbini zokumiselwa kweZiza ezintsha zeLifa leMveli kwinqanaba lephondo,

Ngapha koko, yenziwe inkqubela ebalulekileyo ngokwemethodoloji yoLawulo lokunciphisa iLahleko kwanokumiselwa kwekweMephu yeHambo yokuHanjiswa kweNkonzo. La malinge akhokelelele ekuphuculweni kokunikezelwa kwengqwalasela kwizicelo, uhlangnyelo lwangaphakathi, kwakunye nokufikeleleka kweenkonzo kuluntu ngokubanzi. IHWC ikwaqhubele phambili ngenkqubo yokuxolela kwintlawulo kwinkalo yeengingqi ezisakhulayo, kuncitshiswa ukudluliselwa kweephemithi kwanokuxhaswa kwesicwangcisoqhinga soKukhula kwiMisebenzi.

Ukunakanwa/izincomo

Ndingathanda ukuvakalisa isincomo esisuka emazantsi entliziyi kwiBhunga leHeritage Western Cape, amalungu eekomiti zethu azinikeleyo, abasebenzi abaziingcali kunye nabezolawulo, ndawonye namahlakani kurhulumente nakwimibutho yoluntu ngokubanzi. Inkxaso yethu emandla kwanokuzinikela kwethu kube lulutho ekwenzeni umsebenzi esabelana ngawo. Njengoko siqhubela phambili, iHWC iya kuqhuba ikhusela yaye iphakamisa ubutyebi beenkcubeko zephondo lethu ngelixa isanga iindlela ezintsha zokusebenza kwakunye nentsebenziswano ngenjongo yokuzuzeka kwezidingo ezihamba namaxesha zoluntu lweNtshona Koloni.



Ngusomaqhuzu

UMichael Janse van Rensburg

Umhla: 29 kweyeThupha ka2025

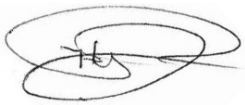
5. INTETHO YOKUTHABATHELA UXANDUVA KWANOKUQINISEKISWA KOKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi nenkolelo yam, ndiqinisekisa oku kulandelayo:

- Zonke iinkcukacha kunye nezixa ezidandalaziswe kule ngxelo yonyaka ithungelana kuhle neengxelo zemali zonyaka eziphicothwe nguMphicothi Jikelele.
- Le ngxelo yonyaka igqibelele, ichanekile yaye ayinaziphene.
- Le ngxelo yonyaka iqulunqwe ngokwemigaqo yezikhokelo zokuqulunqwa kweengxelo zonyaka njengoko zikhutshiwe liSebe leMali leSizwe.
- IiNgxelo zeMali zoNyaka (iSigaba F) ziqulunqwe ngokwemigaqo yeSA GRAP esebenzayo kweli qumrhu likarhulumente.
- Igosa elongameleyo linoxanduva lokuqulunqwa kweengxelo zemali zonyaka kwanokuthabathela uxanduva lwezigqibo ezenziwe kwezi nkcukacha.
- Igosa elongameleyo linoxanduva lokuseka kwanokumisela inkqubo yolawulo lwangaphakathi kwanokuqinisekisa ukuba iyilelwe ukunikezela ingqinisekiso eyamkelekileyo kwisidima kwanokuchaneka kweenkcukacha zentsebenzo, iinkcukacha ezimiba yabasebenzi kwakunye neengxelo zemali zonyaka.
- Abaphicothi bangaphandle bakholo ukuvakalisa uluvo oluzimeleyo ngeengxelo zemali zonyaka.

Ekuvaleliseni, le ngxelo ivakalisa ngokuchanekileyo imisebenzi, iinkcukacha ezingentsebenzo, iinkcukacha ezingemiba yabasebenzi kwakunye nemiba yemali yeli qumrhu likarhulumente kunyakamali ophela ngomhla wama31 kweyoKwindla ka2025.

Ngokuzithoba



LiGosa eLongameleyo
UMichael Janse van Rensburg
Umhla: 29 kweyeThupha ka2025



USihlalo weBhunga
UReyhana Gani
Umhla: 29 kweyeThupha ka2025

6. ISIMO NGOKWESICWANGCISOQHINGA

6.1. Umbono

Lulawulo olubandakanyayo, oluneenguqu, olusekelwe eluntwini, olunozinzo lwezibonelelo zelifa leMveli kwiNtshona Koloni.

6.2. Umnqophiso

ILifa leMveli leNtshona Koloni iqinisekisa ze imisele isimo esibandakanyayo, ulawulo oluzinzileyo noluhlanganyelweyo, ulondolozo nokuphakanyiswa kwezibonelelo zelifa lemveli eziphathekayo nezingaphathekiyo ngenjongo yokufaka igalelo kwinkqubo yeenguqu nasekwakhiweni kwesizwe.

6.3. Imigqaliselo

INkathalo, iSakhono, ukuThabathela uXanduva, iSidima, iiNgcamango eziNtsha, ukuSabela, ukuBandakanya kwakunye neNtlonipho.

7. IZIGUNYAZISO ZEMITHETHO KUNYE NEZINYE

ILifa leMveli leNtshona Koloni njengeQumrhu likaRhulumente elikushedyuli 3C ngokuphathelele kwisigunyaziso somthetho apho umsebenzi wayo uwonke usekelwe khona ngokubophelelayo ngokwale misebenzi ilandelayo:

- Kukuphakamisa ulawulo oluhle kuwo onke amanqanaba;
- Kukuxhobisa uluntu lokuhlala ukuze lugcine kakuhle ze lulondoloze izibonelelo zelifa lemveli ukuze babe nkulishiyela izizukulwana ezizayo;
- Kukumisela imigaqo ephangaleleyo yokulawulwa kwezibonelelo zelifa leMveli kwiNtshona Koloni ngokubanzi; kwakunye
- Nokuzisa inkqubo ehlanganyelweyo yokufumanisa, ukukhusela, ukulondolozisa, ukulawula kwanokuphakamisa izibonelelo zelifa lemveli kweli phondo ngokwemigaqo yeNHRA kunye nemimiselo yayo.

7.1 Izigunyaziso ngokoMgaqosiseko

ICandelo	Uxanduva oluthe ngqo lweHeritage Western Cape
UMgaqosiseko weRiphabliki yoMzantsi Afrika, 1996	
ICandelo 24(b)(ii): iNdalo eNgqogileyo	ILifa leMveli leNtshona Koloni kufuneka ngokwamangelo omthetho kwakamanye imisele ze ihlole ukuphakanyiswa kolondolozo lwendalo engqongile ilifa lemveli kwiNtshona Koloni. Oku kungangenziwa engahambelaniyo naso nasiphi na isidingo soMqulu waMalungelo. Iingxelo zonyaka ngalo msebenzi kufuneka zingeniswe kwiPalamente yePhondo leNtshona Koloni.
ICandelo 31: Uluntu olwabelana ngeenkubeko, iinkolo neelwimi	ILifa leMveli leNtshona Koloni kufuneka iqinisekise ukuba iinkqubo kunye namaphulo ayo ayakuqwalasela ukutyeba kwenkubeko yoluntu lweNtshona Koloni.
ICandelo 41: Imigaqo yolawulo ngentsebenziswano kwakunye nobudlelwane phakathi koorhulumente	ILifa leMveli leNtshona Koloni isebenzisana nawo onke amabakala karhulumente. Ngokwezigunyaziso zayo, iHWC isebenza ngokusondeleleana neSebe leMicimbi yeNkcubeko neMidlalo, iArhente yeZibonelelo zeLifa leMveli kuMzantsi Afrika (iSAHRA) kunye noorhulumente bamakhaya abakwiNtshona Koloni.
ISHEDYULI 4A: IiNkalo zamaGunya eNtsebenzo yeMithetho kaRhulumente weSizwe nabamaPhondo ngaxeshanye	ILifa leMveli leNtshona Koloni isebenza ngokusondelelana iArhente yeZibonelelo zeLifa leMveli kuMzantsi Afrika kwinkalo yemiba yelifa lemveli, ingakumbi kweyeZiza zeLifa leMveli eSizweni kwiNtshona Koloni.

ICandelo	Uxanduva oluthe ngqo lweHeritage Western Cape
UMgaqosiseko weRiphabliki yoMzantsi Afrika, 1996	
ICandelo 195: Imigqaliselo nemigaqo esisiseko elawula ulawulo lwezikarhulumente	Amagosa eHeritage Western Cape kufuneka athobele imimiselo yecandelo 195, elimisela ingcaciso yemigqaliselo nemigaqo yenkqubo yolawulo ngokwentando yesininzi elawula imicimbi yombuso. ICandelo 195(1)(b) limisela ukuphakanyiswa kwenkqubo yokusetyenziswa kweziseko ngendlela esemgangathweni, enoQoqosho nesebenzayo. Oku ke kuthetha ukuba kufuneka iinkqubo eziqhutywa eburhulumenteni zize neenzuzo ezimandla ngelona xabiso liphantsi.
UMgaqosiseko weNtshona Koloni, ka1997	
ICandelo 70	Imithetho yephondo kufuneka ibonelele ngokusekwa kunye nenkxasomali efanelekileyo, kwizibonelelo ezikhoyo zePhondo, zebhunga lenkcubeko okanye amabhunga oluntu okanye uluntu lwaseNtshona Koloni, olwabelana ngenkcubeko efanayo nelifa lemveli lolwimi.
ICandelo 81	ILifa leMveli leNtshona Koloni kufuneka imisele imigaqonkqubo yokuphakamisa ngokukuko ze igcine intalontle yoluntu lweNtshona Koloni, ingakumbi leyo iphatheleleukhuselo nolondolozo lwelifa lemveli leNtshona Koloni lembali eyindalo, inkcubeko eyindalo, eyeentsalela zembali kuny neyokuyilwa kwezakhiwo kwiNtshona Koloni ukuze kube nokuzuzaa izizalwane ezisaphiayo kwanezo zizezayo. IHeritage Western Cape kufuneka imiselee imigaqonkqubo ethile kwe nkalo.

7.2 Izigunyaziso ngokwemithetho

UMthetho	Isalathiso	Ingcaciso
YiPublic Ezemali Ulawulo Umthetho, ka1999	UMthetho 1 ka1999	UMthetho iPublic Finance Management Act (iPFMA): <ul style="list-style-type: none"> Imisela ulawul olwemali kurhulumente wesizwe nabamaphondo, amaqumrhu karhulumente adwelisiweyo nangadweliswanga, amaqumrgu amiselwe ngokomgaqonkqubo kwakunye nezindlu wozwisomthetho zamaphondo. Iqinisekisa ukuba yonke ingeniso, inkcitho iasethi kunye namatyala ala maqumrhu alawulwa ngendlela eyiyo nesebenzayo; yaye idndalazisa imisebenzi yabantu abathwaliswe uxanduva lolawulo lwemali kula maqumrhu.
IPromotion yoFikelelo ku Ulwazi Act, ka2000	UMthetho 2 ka2000	Lo Mthetho unika amandla ilungelo lokufikelela kumarekhodi aselugcinweni lombuso kwanakumaqumrhu abucala. Phakathi kwezinye izinto, iHWC kunye nawo onke amanye amaqumrhu karhulumente kufuneka: <ul style="list-style-type: none"> aqulunqe isikhokelo esicacisa kumalungu ngendlela yokufaka isicelo sokufikelela kwiinkcukacha eziselugcinweni lwelo qumrhu; ze achonge igosa leenkukacha eliza kuqwalasela izicelo zokufikelela kwiinkcukacha eziselugcinweni lweli qumrhu.
Ipromotion ye Ulawulo Ubulungisa Act, ka2000	UMthetho 3 ka2000	Lo Mthetho: <ul style="list-style-type: none"> umisela imigaqo kunye nezikhoeko ekufuneka zilandelwe ngamagosa ezolawulo ekuthabatheni izigqibo; umisela ukuba amahosa azise abantu ngelungelo labo lokuhlalutya okanye lokubhena kwanelungelo labo lokucela izizathu; imisela ukuba amagosa ezolawulo anike izizathu ngezizigqibo zawo; ze unike uluntu ngokubanzi isikhokelo sokuhlalutya izigqibo zamagosa ezolawulo enkundleni.

UMthetho	Isalathiso	Ingcaciso
Ukhuseleko Yobuqu Ulwazi Umthetho, ka2013	UMthetho 4 ka2013	Lo Mthetho ubeka uxanduva emagxeni amaqumrhu kwinkalo yokuqinisekiswa koku kulandelayo: <ul style="list-style-type: none"> • Ukuphakanyiswa kokhuseleko lweenkcukacha zabucala ezisetyenziswa ngamaqumrhu karhulumente kwanawabucala; kwakunye • Nokumiselwa kwemiqathango ethile yokusekwa kwezidingo ezingundoqo zokusetyenziswa kweenkcukacha zabucala. Njengoko iHWC iqokelela iinkcukacha zabucala ekuqwalaselweni kwezicelo, kudingeka ukuba ithotyelwe iPOPI Act.
ISizwe Ilifa leMveli UMthetho weZibonelelo, ngo1999	UMthetho 25 ka1999	ILifa leMveli leNtshona Koloni dizifumana izigunyaziso zayo kule mithetho. Ngapha koko, lo Mthetho uxhobisa iHWC ukuze ibe nokwenza oku kulandelayo: <ul style="list-style-type: none"> • Kukufumanisa, ukurekhoda kwakunye nokuvavanya izibonelelo ezichahazelekayo zelifa lemveli kwiNtshona Koloni; • Ukukhusela nokulawula izibonelelo zelifa lemveli eikwiNtshona Koloni; kwakunye • Nokumiselaimigaqonkqubo, iinjongokunyenezicwangciso zezicwangcisoqhinga zolawulo lwelifa lemveli.
Ihlabathi Ilifa leMveli Indibano Umthetho, ka1999	UMthetho 49 ka1999	ILifa leMveli leNtshona Koloni, ekuthobeleni kwayo lo Mthetho, iqinisekisa ukuba iziza ezithe zachongwa njengeZiza zeLifa leMveli kwinqanaba leHlabathi kufuneka zikhuselwe ngokusesikweni ze apho kuyimfuneko khona inikezele inkxaso ekhatshwa lulondolozo nokunikezelwa kweengxelo okuqhuba njalo.
IMimiselo yoLawulo lweZibonelelo zeLifa leMveli kwiNtshona Koloni	IPN 336 yama25 kweyeDwarha ka2002, iPN 298 yama29 kweyeThupha ka2003, iPN 212 yenyanga yeNkanga ka2004, iPN 106 yama31 kweyoKwindla ka2005. iPN 7497/2015 yenyanga yoMsintsi ka2015.	Le Mmimiselo igunyazisa ukumiselwa okubonakalayo kolawulo lwelifa lemveli kwiNtshona Koloni.

7.3 Imigaqonkqubo

UMgaqonkqubo	Ingcaciso
IKhowudi yeNdlela yokuZiphatha kwaMalungu eHWC	Injongo ephambili yale Khowudi kukuphakamisa indlela yokuziphatha engumzekelo phakathi kwamalungu njengoko yokunika iHWC isidima sayo njengequmrhu.
Izigunyaziso zeMali	Ukudluliselwa kwamagunya anikezelwa liGosa eLongameleyo ngokwemigaqo yecandelo 44(1) nelama44(2) lePublic Finance Management Act, ka1999
ISigunyaziso seSCM	Ukudluliselwa kwamagunya anikezwa liGosa eLongameleyo ngokwemigaqo yecandelo44(1) nelama44(2) lePublic Finance Management Act, ka1999
ISikhokelo seziPhathekayo	IGosa eLongameleyo kulindeleke ukuba liqulunqe ze livumelane ngesikhokelo samanqanaba amkelekieyo okuphatheka kwanokubaluleka noSomaqhuzu ngentsebenziswano nabaphicothizincwadi bangahandle.
ISicwangciso soThintelo loBuqhophololo	Lo mgaqonkqubo unikezela nganaacebo okusabela Tnjengoko yokunikezela ingxelo, ukuphanda kwanokusombulua izehlo zobuqhophololo ezinefuthe kweli Qumrhu

UMgaqonkqubo	Ingcaciso
ISicwangcisoqhinga soLawulo loMngcipheko kuShishino kunye neSicwangciso soMiselo	Kukunikezela amandla kwizidingo zePFMA, uMthetho 1 ka1999, kwicandelo 51(1)(a)(i) elimisela ukuba igosa elongameleyo kufuneka liqinisekise ukuba eli qumrhu linenkqubo eliyigcinileyo yolawulo olusebenzayo nolusemgangathweni nolukwavulekileyo lwemali nloMngcipheko kwakune nolawulo lwezangaphakathi.
UkuHlawulwa kwaMalungu	Kukunikezela isikhokelo sokwenziwa kweentlawlo kumalungu eHWC achongelwe ukuzimasa iingqungquthela, amaphulo, imihlangano kunye nemihlangano yocweyo egameni leli Qumrhu.
UMgaqonkqubo woLawulo lweTyathanga leeNtengo	Kukumisela ulawulo lwetyathanga leentengo kweli qumrhu

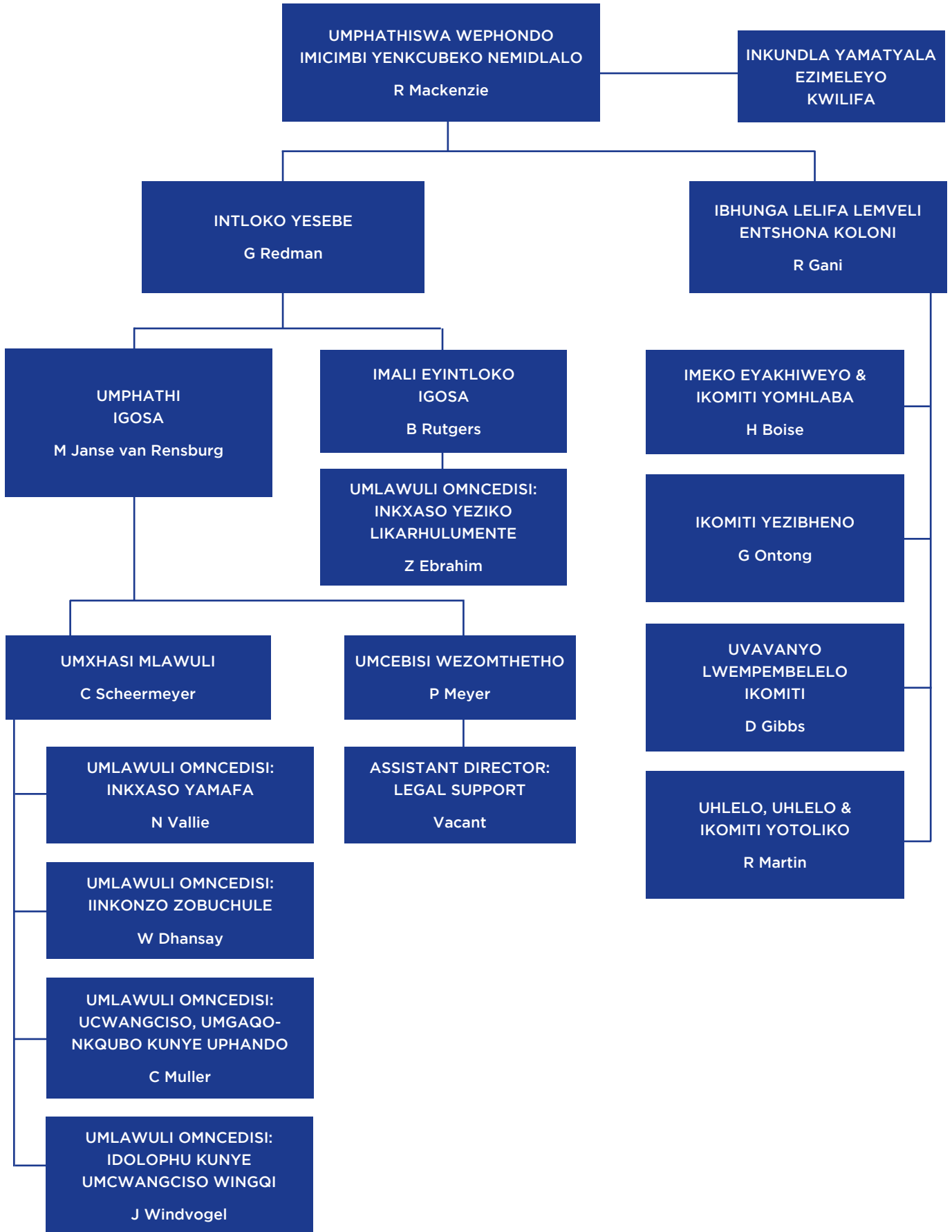
7.4 Umthetho

Ityala leNkundla	Isalathiso	Ingcaciso
ULouis Johannes Raubenheimer v iiTrustees zeHendrik Johannes Bredenkamp Trust naBanye	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala 10228/2004	Esi sigwebo sijongene nento bandakanya 'umdlala onyanisekileyo' kwisigqibo sikakhala welifa lemveli esiya kuvakalisa ilungelo lokuvela kwisibheni ngokwemigaqo yeNHRA. INkundla yafumnisa ukuba kumele ukuba ibe ngumdlala wokwenyaniso hayi nje ukuthabatheka kweso sibonelelo selifa lemveli.
Top Performers (Pty) Ltd v uMphathiswa weMicimbi yeNkcubeko noLonwabo	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala 5591/2005	Esi sigwebo sibe nefuthe elibalulekileyo kwiinkqubo zesibheni seenkundla ezichongwe nguMEC ngokwemigaqo yecandelol 49 leNational Heritage Resources Act, ka1999, xa lifundiswa kunye noMmiselo 12 wePN 336 sika2003. IDCAS noMEC bathabathe amanyathelo oluleko ngenjongo yokuqinisekisa iinkqubo ezingenamkhethe zezolawulo kwanokumisela ukwamkelwa kobungqina obutsha kwirekhodi lenkqubo yenkundla, ndawonye nezinga lokuthotyelwa kwemigaqo yobulungisa bendalo ngokwemigaqo yelungelo lokuphulaphulwa kwezimvo zelinnye icala.
IChairpersons' Association v uMphathiswa woBugcisi neNkcubeko	KwiNkundla ePhakamileyo yeZibheni, inombolo yetyala 25/2006	Esi sigwebo simisela oko kumele intsebenziswano eyaneleyo noluntu lweengingqi kwakunye namanye amahlakani kwinkalo yeenguqu ezisacetywayo kumagama eendawo. IDCAS kunye neKomiti yaMagama eeNdawo yeNtshona Koloni eyamiselwa nguMEC ngamahlakani adlala indima ebalulekileyo ekumiseleni kwemithetho echaphazelekayo, ingakumbi kwinkalo yokunikezelwa kwesikhokelo seentsebenziswano namhlakani kunye noluntu lokuhlala. Kufuneka basithathele ingqalelo esi sigwebo kule nkalo kwaneenkqubo abazisebenzisayo ukuze babe nokulawula iinguqu ezisephantsi kwebo leenguqu kumagama eendawo.
IQualidental liLaboratri v iHeritage eNtshona Koloni	KwiNkundla ePhakamileyo yeZibheni, inombolo yetyala 647/2006	Esi sigwebo saqinisekisa amagunya anikwe uMEC kunye ILifa leMveli leNtshona Koloni okunyanzelisa imiqathango kwisakhiwo ngokwemigaqo ye48 leNational Heritage Resources Act, ka1999.
ILifa leMveli loMzantsi Afrika I-Arhente yeZibonelelo v IArniston Hotel Property (Pty) Ltd noMnye	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala 5446/2006	Esi sigwebo siqwalasela umba womsebenzi ophunyezwe kweMimiselo yeZakhiwo kwiSizwe ngaaphambi kokumiselwa kokhuselo olusesikweni ngokwemigaqo yeNHRA kwakunye nemiba yokuba selungelweni lokusebenza kwesikhuselo sethutyana.

Ityala leNkundla	Isalathiso	Ingcaciso
lipropati ze-IWillows (Pty) Ltd v uMPhathiswa woBugcis neNkcubeko	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala 13521/2008	Umfakisicelo ufake isicelo esingxamisekileyo kwiNkundla ePhakamileyo ukuze kunyenzelwe uMEC ukuba efikelele kwizigqibo okanye, kungenjalo, akhuphe iRekhodi leSigqibo kumba wesibheni esafakwa kuMEC ngokwemigaqo yecandelo 49 lIOMthetho weMithombo yeLifa leMveli yeSizwe, ka1999, xa lifundwa nommiselo 12(7) wePN 336 sika2003. Ifuthe lesi sigwebo kwiDCAS kukuba kufuneka iqinisekise kuba iinkundla awakhupha kwangethuba amaRekhodi eSigqibo. Sele emiselwe amalinge okulungisa.
Waenhuiskrans Arniston Ratepayers Umbutho kunye nenye v iVerreweide Eiendomsontwikkeling (Edms) Bpk kunye nabanye	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala 1926/2008	Le Nkundla iqwalasele umba wokuba ingaba iArhente yeSizwe eJongene neZibonelelo zeLifa leMveli loMzantsi Afrika okanye iLifa leMveli leNtshona eKapa inawo na amagunya kwinkalo yeziza ezithe yiSAHRA njengeziza zeBakala Grade 1 ngokwemigaqo yamacandelo 35 no36 eNational Heritage Resources Act, ka1999. INkundla yafumanisa ukuba, kwimeko enjalo, iSAHRA inawo amagunya. Ifuthe lesi sigwebo kwiHWC kukuba ifuthe lesi sigwebo kwiHWC kukuba iSebe kufuneka linikezele uncedo lwezomthetho kwiHeritage Western Cape ngenjongo yokutolika imithetho, yaye kufuneka liqinisekise ukuba iHWC isukuma ikwimida yezigunyaziso zayo ngokwemthetho.
UPeter Gees v UMphathiswa weMicimbi yeNkcubeko neMidlalo kwiPhondo, kwiNtshona Koloni, uSihlalo, weNkundla eZimeleyo yeZibheni, iLifa leMveli leNtshona, iSixeko saaseKapa, Abahlawuleli beNkonzo beCity Bowl; & noMbutho waBahlali	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala 6205/2015	Le Nkunda iqinisekisele ukuba, noxa imiba ekweli tyala yahlukile nje kweyetyala leQualidental, ukunyanzeliswa kwemiqathango engaphakathi kwemida yoMthetho weMithombo yeLifa leMveli yeSizwe, ka1999, ithungelana kuhle nomongo walo Mthetho ngokubanzi. Inganyanzeliswa imiqathango ekwiphemithi yokudilizwa kwesakhiwo esisamiyo nesidala kunama60 eminyaka ngokwemigaqo yecandelo 34(1) lalo Mthetho imisele ukuba inyanzeliselwe injongo ecacileyo uelifa lemveli. Kule imeko, umqathango othi lo khala welifa lemveli angathi alawule eso sakhiwo sakhiwa ngokutsha ukuba ukudilizwa kwaso kwangqiwa. Sikwaqwalasele nombamba wokuba ingaba loo mqathango wawophula umongo wecandelo 25 lo (welungelo kwimpahla) ze safumanisa ukuba akunjalo.
IKomiti yeNgingqi yasePiketberg noMnye v Liebco Vleishandelaars Edms Bpk kunye nabanye (nguMmangalelwa wesibini iHeritage eNtshona Koloni)	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala 1103/ 2016	Isicelo sokuhlalutywa kwesigqibo seKomiti yeNdalo eYakhiweyo neMbonakalomhlaba (iBELCom). Yanikezelwa imvume yiBELCom sokudilizwa kwesiza esinguErf 207 esisePiketberg. IKomiti yeLifa leMveli yasePiketberg yafaka isicelo sokuhlalutywa kwesi sigqibo kwiNkundla ePhakamileyo njengoko yayingazange ithotyelwe imimiselo yePAJA. INkundla yawuqwalasela umgaqonkqubo weHWC wesidingo sentsebenziswano namaqumrhu elifa lemveli abhalisiweyo kuphela ze yagqiba ekubeni, njengoko izigqibo ezazithatyathiwe zazinokuchaphazela uluntu ngokubanzi, kwakudingeka ukuba kuboniswa nolutu ngokubanzi. Oko ke kuya kuthetha ukuba abafakizicelo bazibhengeze iibhidi zokugaywa kwezimvo kuluntu ngokubanzi.

Ityala leNkundla	Isalathiso	Ingcaciso
UBryer NO naBanye v iHWC	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala 16392/2017	Sisicelo sokuhlalutywa kwesigqibo seHWC somyalelo wokumiswa komsebenzi kwanesimiselo sokuba ingaba sasinyanzelekile na isicelo secandelo 38 leNHRA. Oku kwaxhomekeka kwingcaciso yomba owawungunobangela kwicandelo 38(1) 'wesiza esikhulu kunama5000m2'. ILifa leMveli leNtshona yayithe gqolo ukusebenzisa ubungakanani besiza njengonobangela. Umfakisisicelo waphakamisa ukuba Umfakisisicelo waphakamisa ukuba 'isiza' sasingabhekisi 'kwierf', futhi ke kule meko buqu, ierf, noxa inkulu kunama5000m2, yayinakho ukwahlulwa ibe ziziza ezimbini ezahlukeneyo. Inkundla yavumelana nalo mbono. Kubalulekile ke ukuqonda ukyba inkundla ayizange ithi esi siza silingana nengingqi echatshazelwe liphulo lokwakha. Ubungakanani bale erf bungabe balathisa kubungakanani besiza, kodwa ke kunyanzelekile ukuba ibekho inkqubo eyangezwe ubumbaxa.
UMbutho waBahlawuleli beeNkonzo baseBo-Kaap v neSixeko saseKapa	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala 7031/2017	ILifa leMveli leNtshona yazibandakanya nomfakisisicelo kwesi sicelo sokuhlalutywa kwesigqibo seSixeko saseKapa sokuvumela ukwakhiwa kwesakhiwo esinototho lwemigangatho eluthotho kweisi siza, esimi inxaenye yaso kwiHPOZ, nesimelene neBo-Kaap yasezimbini. IHeritage Western Cape yona yamisa ngelithi ukusondelelana kwesi sakhiwo neZiza ezimbini zeLifa leMveli kwinqanaba lePhondo kuthetha ukuba siya "kuzitshintsha" ezi Ziza zeLifa leMveli kwinqanaba lePhondo ze kufuneka kufumanekwe iphemithi ngokwemigaqo yecandelo 27 leNHRA. Inkundla ayiwamkelanga lo mbono. Ikwali futhi nokusihlalutya isigqibo seSixeko saseKapa.
IMidnight Storm Investments 170 (Pty) Ltd v uMphathiswa weMali kunye naBanye	KwiNkundla yoMntla weRhawuti, inombolo yetyala 46055/2015	Ummangali kweli tyala ubefuna imbuyekezo esusela ekummiselweni kwengingqi yomhlaba wakhe (eyiPHS yeNdawo yeeMfene eseElands Bay) kuMbuso nakwiHWC. Abamangali babanga ukuba isimiselo eso sabahlutha ngokuyimpumelelo amalungelo abo okuwupuhlisa loomhlaba kwaye oko kwakhokelela ekohluthweni kwabo okanye ekuthatyathweni ngokungekho mthethweni kwamalungelo abo njengoko ekhuselwe licandelo 25 loMgaqosiseko. Kwelinye icala, bafaka isicelo sesigwebo esithi iNHRA yayingekho nxamnye noMgaqosiseko ngoba yagunyazisa ukuthatyathwa kwamalungelo obunini ngaphandle kwembuyekezo. Inkundla yafumanisa ukuba esi simiselo sasinemthethweni yaye asizange sikhokelele ekohluthweni kwamalungelo. Inkundla yaphinda yafumanisa ukuba ukukhuselwa kwamalungelo empahla ngokwemigaqo yecandelo 25 loMgaqosiseko aligqibelelanga kodwa lixhomekeke kumalungelo oluntu.

8. ISIMO SEQUMRHU



ISIGABA B: IINKCUKACHA EZINGENTSEBENZO



IL'Agulhas Lighthouse, eCape Agulhas

IL'Agulhas Lighthouse yaba yindlu esisalathiso yesithathu ukumiselwa eMzantsi Afrika ngo1848 yaye iyindlu esisalathiso kwiinqanawa eyeyesibini ngobudala nesasebenzayo. Isakhiwo esi samiselwa njengeSikhumbuso senqanaba likaZwelonke ngo1973

1. INGXELO YOMPHICOTHIZINCWADI JIKELELE: IINJONGO EBEZIMISELWE KWANTLANDOLO

Kungoku nje iAGSA/umpicothizincwadi wenza iinkqubo ezinyanzelekileyo kwiinkcukacha zentsebenzo ngenjongo yokunikezela isiqinisekiso esingagqibelelanga ngokuthi aqukumbele uphicotho. Oku kuqukunjelwa kophicotho ngetsebenzo ethelekiswa neenjongo ebezimiselwekubandakanyiwe kwingxelo enikwa abaphathi, phantsi kwesihloko esithi iinjongo ebezimiselwe kwaNtlandlolo kule Ngxelo kwicandelo elingezinye izidingo zoemithetho nezemimiselo ezikwiNgxelo yoMphicothizincwadi.

Yiya kwikhasi 60 leNgxelo yoNyaka ukuze ufikelele kwiNgxelo yoMphicothizincwadi, epapashwe njengeSigaba F: iInkcukacha ezingeMali.

2. ISIMO NGOKWENTSEBENZO

2.1. Imeko yokunikezelwa kweenkonzo

iUnyakamali u2024/2025 uqhube ukwimeko yeenguqu kwinkalo yolawulo lwezopolitiko, unesidingo sokuba iHeritage Western Cape (iHWC) inike ingqwalasela oondoqo bakarhulumente abatshintshayo kule meko yesidingo esikhulayo seenkonzo, uphuhliso loqoqosho kwakunye nokusabela kwizinga eliphezulu lentswelangqesho. Kule meko isekelwe kwiinguqu, iHWC iyaqhuba nokunyanzelisa ukwenziwa kwendima yayo njengomqweqwedisi weencoko phakathi koluntu, ibumba iimbono, ngelixa ifaka igalelo kuqoqosho lweengingqi. Iqumrhu eli liqhubile nokusebenza kwisigunyaziso salo ngokomthetho ngokwentsebenzo ebonakalayo yeyeekomiti zayo ezimiselwe ngokomthetho, imboniswano eqhubayo noomaspala kwimiba yelifa lemveli, ndawonye nokunikezelwa kwesikhokelo sobungcali nangokwezobuchepheshe kwinkalo yolawulo lwezibonelelo zelifa lemveli.

IHWC ingukhala wezibonelelo zelifa lemveli kwiphondo (iPHRA) onoxanduva lokufumanisa, ukukhusela, ukulondoloza kwakunye nokulawulwa kwezibonelelo zelifa lemveli kwiNtshona Koloni. Isigunyaziso sayo ngokomthetho kukulawula imiba yelifa lemveli weli phondo njengoko ithunywa nguMgaqosiseko weRiphabliki yoMzantsi Afrika, uMgaqonkqubo weNtshona Koloni, umthetho iNational Heritage Resources Act (uMthetho 25 ka1999) (iNHRA). Lo Mthetho umisela inkqubo yeminyaka emithathu yolawulo lwelifa lemveli: kwinqanaba lesizwe (kwiBakala I), kwelephondo (kwiBakala II), kwanakwelengingqi (kwiBakala III), apho iHWC inoxanduva lwezibonelelo ezikwinqanaba lephondo. IHWC le sele isebenzenjengePHRA esebenzayo isithuba esiyiminyaka edlulayo kwengamashumi amabini yaye sele iqulunqe nesikhokeelo sentsebenzo kwakunye neenkqubo ezisebenze ngokuyimpumelelo ndawonye naamanqaku okusebenza njengePHRA esebenza ngokugqibeleleyo.

Ngokubonakalayo, ithe yalawula izibonelelo zelifa lemveli ezikwinqanaba lengingqi kwisithuba seminyaka edlulileyo ngokuthi iqwalasele izicelo zeephemithi kwakunye nemeko yokuhanjiswa kweenkonzo ku2024-2025 yaye isaqhuba nokubakala njalo. Uninzi lwezicelo zeephemithi ezithe zaqwalaselwa ubukhulu becala zezecandelo 34 zezakhiwo ezindala kunamashumi ama60 eminyaka, apho umyinge wama68% ezo zicelo (ezibandakanya ezokwenziwa kwezilungiso, izongezo kwakunye nokudilizwa okungephi, kwakunye nokudilizwa ngokupheleleyo) zithe zafakwa kwizicelo ezithe zafunyanwa zizonke kunyakamali u2024-2025. Noxa ingengomsebenzi wayo uphambili, lo msebenzi uthathe ixesha namandla amaninzi wentsebenzo yeHWC njengoko sidingo seenkonzo sisaqhuba sesezicel ozezakhiwo ezibudala bungaphezu kwama60 eminyaka (izicelo zecandelo 34), kwakunye nezicelo ezinkudlwana zolwakhiwo njengoko zivuselelwe licandelo 38 leNHRA.

Ngenxa yomsebenzi ongagqibelelanga wokudluliselwa kwamagunya koorhulumente bamakhaya, iHWC iyaqhuba nokulawula izibonelelo zeBakala III kwiphondo ngokubanzi. Inkqubo yokudluliselwa kwamagunya koorhulumente bamakhaya iye yabandakanya uthotho lwemihlangano kwanokuphindaphindwa kweencoko noorhulumente bamakhaya, ingakumbi neSixeko saseKapa (iCoCT) kwakunye noMaspala waseDrakenstein. Eyona nto, iCoCT, esele ibonakalise isakhono sokuthabathela kuyo le misebenzi kwisithuba seshumi leminyaka edlulileyo, siselelona hlakani liphambili kwiingxoxo ezisaqhubayo zokudluliselwa kwamagunya. Ukunikezela isikhokelo koku ngokwenkqubo ehlanganyelweyo, iHWC kunye neCoCT zaqulunqa isicwangcisoqhinga esihlanganyelweyo ngenjongo yokuqinisekisa ukuncitshizwa kolibaziseko kwakunye nolawulo olungcono lwezibonelelo zelifa lengingqi. Le ndlela iquka uthotho lwezicwangcisoqhinga, kuquka iSicwangcisoqhinga 1: Ukumiselwa kweenyoba ezisusela kwisidingo seengingqi zecandelo 34 ezingenazo izibonelelo zelifa lemveli ezimele ukulondolozwa; iSicwangcisoqhinga 2: ukuFakwa kweZibonelelo zeLifa leMveli kwiRejista yeZibonelelo zeLifa leMveli (ezzimele ukukhuselwa ngeHPOZ) ze kwenyuswe icandelo 34(1) ngezo zibonelelo; iSicwangcisoqhinga 3: kumiselwe iingingqi zeLifa leMveli (ezimele ukukhuselwa ngeHPOZ) ze kwenyuswe icandelo 34(1) kwiiingingqi ezimiselwe njengezeLifa leMveli; iSicwangcisoqhinga 4: ukudluliselwa kwamagunya kuRhulumente weKhaya; iSicwangcisoqhinga 5: ukuHlanganiswa icandelo 38 kwinkqubo yeHPOZ ngokwecandelo 38(8) apho imiselweyo iHPOZ; kunye neSicwangcisoqhinga 6: iingqu kwezoMthetho. Ezi zicwangcisoqhinga zisebenza ngaxeshanye njengoko zizezexesha elifutshane, elingephi yaye sisinye kuzo sangeza ekucwangcisweni kweenkonzo kuluntu.

Ngelixa iHWC neCoCT zithe zaqulunqa inkqubo yokujongan nokudluliselwa kwamagunya okuphathelele kulawulo lwezibonelelo zelifa lemveli kwinqanaba lengingqi, sikho isidingo esicacileyo sokuqosheliswa kwezi nkqubo zokudluliselwa kwamagunya. Inzuzo yoku iya kuba kukuba urhulumente wekhaya lowo, kule meko, iCoCT, iya kuba yeyona ndawo kuyiwa kuyo kumba wokuqwalaselwa kwezicelo zolwakhiwo lwecandelo 34. Akuyi kubakho siding sokuba abafakizicelo bathunyelwe kwiHWC, ibe ngolo hlobo le nkqubo yenziwa isebenze nangakumbi njengenkqubo enyathelonye ngokungafaniyo nale nkqubo isasetyenziswayo ineenkqubo ezimbini apho abafakizicelo kufuneka baye kurhulumente wamakhaya kunye neHWC ngokuzimeleyo. IHWC iyazinakana iziphumo ezintle okuya kuba nazo oku ekuncitshisweni kolibaziseko ekuhanjiseni kweenkonzo kubafakizicelo kwanokudalwa kwemeko evulelayo kwisicwangcisoqhingha sokuKhuliswa kweMisebenzi sikaRhulumente weNtshona Koloni.

Ngothungelwano nesicwangcisoqhingha sokuKhuliswa kweMisebenzi kwiNtshona Koloni kwanakwilinge layolokunciphisa ulibaziseko, iHWC isebenze kakhulu ekwenziweni kweenguqu kule nkqubo. Okokuqala, ngokusebenzisa imephu yesalathiso sokuphuculwa kwenkqubo yokuhanjiswa kweenkonzo, okwesibini, ngokuthi imisele ngokusesikweni inkqubo yayo yoLawulo olucutha uLibaziseko, ebandakanya ukwamkelwa kwenkqubo yoLawulo olunciphisa uLibaziseko. Uqeqesho lokuqala kunye nomsebenzi osisiseko wenziwaa kunyakamali ongaphambili ngokweSebe loPhuhliso loQoqosho kunye nezokhenketho, kwakunye neLean Institute Africa ndawonye neSikolo seZidanga eziPhezulu zezoShishino seYunivesithi yaseKapa.

Uqeqesho ngoLawulo olunciphisa uLibaziseko lwenziwe ngokwamabakala amabini, elokuqala liyinkqubo yeentsuku ezimbini eyazisa ngemigaqo, oondoqo, kwakunye nezicwangcisoqhingha zenkqubo yoLawulo enciphisa uLibaziseko. Oku kulandelwe liBakala leSibini elibe yinkqubo yeenyanga ezintathu, yona ethe thaca le nkqubo ngokuphandle, igxile ekuqondakaleni ngokugqibeleleyo kwentsika nganye yale nkqubo ekufunyanisweni kakuhle kweengxaki kwakunye nokusonjululwa kweengxaki ngabasebenzi abakuwo onke amanqanaba entsebenzo. Iqela leHWC lisebenzise inkqubo yezicelo zeephemithi njengophando lwemeko ukuze kube nokumiselwa inkqubo yoLawulo enciphisa uLibaziseko, ukufunyaniswa kweenkalo zelahleko, umthwalo omandla, kwakunye nomthwalo onganeno wezibonelelo, kwanokumisela ukuba zeziphi na iinkqubo ezithe zaba nefuthe elililo ngokwexabiso kubafakizicelo. Uqeqesho olu lube yimpumelelo kakhulu yaye beluluqeqesho lwenkqubo yoLawulo olunciphisa uLibaziseko lokuqala olwenziwa liqela lilonke kuwo onke amanqanaba entsebenzoz yalo. Olu qeqesho lunike eli qela iziphumo kwinkalo yezicwangciso zokuqhuba nokuphucula iinkonzo, ukunciphisa ilahleko, kwakunye nokudala inkcubeko yeenkonzo ezijoliswe kubemi.

Kulo nyaka siwushukuxayo iHWC iqhubile kumaqonga axananazileyo, kuquka nakwiQonga leZakhiwo noKwakha (iPP&DF) kwanakwiQela eliSebenzayo loCwangciso loLawulo lweMimandla (iRPG-TWG). Oku ke kulandela ukuphehlelelwa kweQonga leKhapitali engaGungqiyonoPhuhliso lweZakhiwo ngo2019, elilinge lokufumanisa kwanokuqwalasela izithintelo ezikwinkqubo yokuhanjiswa kweenkonzo.

IHWC iqhubile namalinge aphambili athe amkelwa kuxwebhu lwesicwangcisoqhingha esityikitywe neCoCT nesivakalisa nangakumbi ukuba iMephu yeHWC esiSalathiso sokuPhuculwa kweNkonzo. Oku ke kuquka:

- Ukuxolelwa kweengingqi ezithile okanye kweentlobo ezithile zolwakhiwo kwisidingo sokufumana isigunyaziso selifa leMveli.
- Ukusebenzisana noRhulumente bamakhaya ngenjongo yokubakhuthaza ukuba bamiselwe njengabanaso isakhono ngokwemigaqo yeNHRA ukuze balawule izibonelelo zelfa lemveli, oko kukhokelele ekuthatyathweni kwezigqibo ezizizo kwinqaba lengingqi.
- Ukuqhuba nokufumanisa iingingqi ezinakho ukuqweqedisa okanye ukukhawulezisa iinkqubo zezicelo zeephemithi, kuqwalaselwa oko izifundo zenkqubo yoLawulo olunciphisa uLibaziseko.

Ukucacisa nangakumbi kwezi nyoba, kuye kwachongwa iinkalo ezisixhenxe ukuze zifumane inyoba kwizidingo zeCandelo 34 no38 eNational Heritage Resources Act 25 ka1999 (iNHRA). Ezi nkalo ke zidweliswe kule theybhile ingezantsi apha

INombolo yeSaziso seGazethi	Inkako yeNyoba
8982	Inyoba yaseAirport Industria kwiCandelo 34 no38
8982	Inyoba yaseMitchells Plain kwiCandelo 34 no38
8982	Inyoba yaseAtlantis kwiCandelo 34 no38
8982	Inyoba yaseFlamingo kwiCandelo 34 no38
8982	Inyoba yaseKuijs River kwiCandelo 34 no38
8982	Inyoba yaseOttery kwiCandelo 34 noS38
8982	Inyoba yaseVoortrekker kwiCandelo 34 no38

Injongo yenkqubo yeenyoba kukuxolela iingingqi ezithile ezinezibonelelo zelifa lemveli ezingephi kwisidingo sokufumana iphemithi phantsi kwecandelo 34(1) leNHRA ekulungisweni okanye ekudilizweni kwezakhiwo ezibudala bungaphaya kwama60 eiminyaka kwanakwidsidingo secandelo 38 sovavanyo lwefuthe ngesigunyaziso sikaMphathiswa weMicimbi yeNkcubeko neMidlalo. Inkqubo yeenyoba ijolise ekunciphiseni inani lezicelo ezingeniswe kwiHeritage Western Cape (iHWC) kwanokunikezela isiqinisekiso kwakunye nenkqubo eqweqwedisiweyo ukuze kwakhiwe kwezi ngingqi. IHWC iya kuqhuba isebenzisana neSixeko saseKapa kunye namanye amahlakani ngenjongo yokuiqinisekisa ziyenziwa iinyoba apho kufaneleke khona ukuze kube nokususwa isidingo sokuphunyezwa kwezibonelelo zelifa lemveli apho izibonelelo zelifa lemveli zingayi kuchaphazeleka khona.

Izidingo zemeko yokuhanjiswa kweenkonzo zihlala ziphezulu kwinkalo yeenkonzo eziphilileyo nezifikelekayo kuluntu ngokubanzi. Imiba efana nokuphuhla kooqosho, imisebenzi, iteknoloji, intlalontle yoluntu, imeko ekusetyenzelwa kuyo, ndawonye nentlalontle yoluntu lweNtshona Koloni ithe yanikwa ingqwalasela. Iinkalo ezingundoqo ezithe zafunyaniswa kulo nyakamali, ezikwavelayo ekucetyweni kweSicwangciso seNtsebenzo yoNyaka seHWC, zisissiseko soondoqo ezikwinkalo yolawulo lwezibonelelo zelifa lemveli eziqhubayo nokufumana ingqwalasela. Ezi ke ziquka:

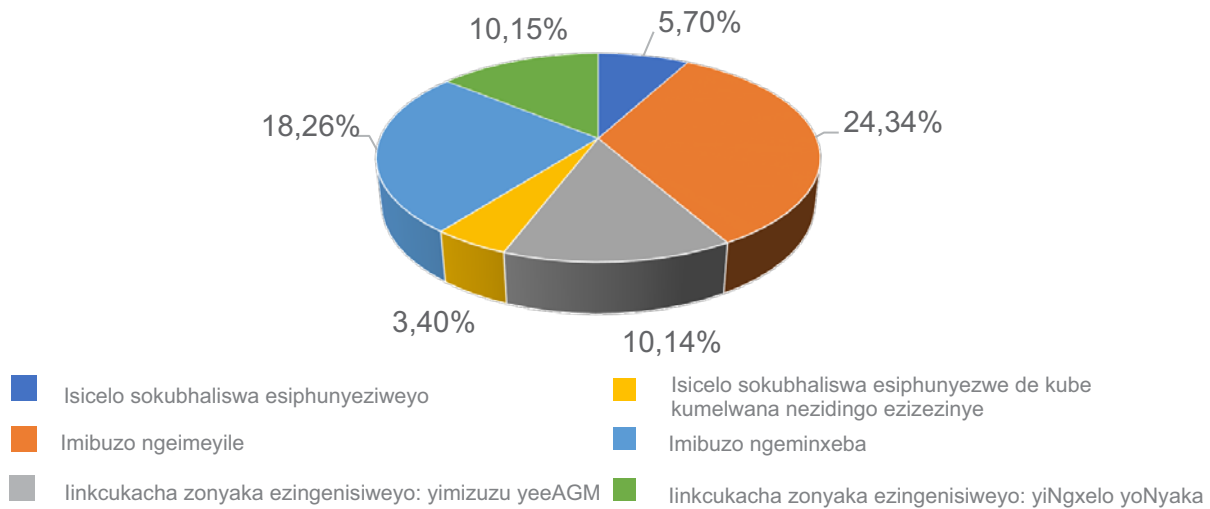
1. Ukwakhiwa kwenkqubo esemgangathweni yolawulo lwezibonelelo zelifa lemveli ezivulela amahlakanikunye noluntu lokuhlala ukuze lube nokuwuthemba umsebenzi weHWC ngokemigaqonkqubo, imimiselo kunye nezikhokelo zayo.
2. Ukusebenza ngokusondelelana noomaspala kunye namaqumrhu olondolozo ngenjongo yokuqinisekisa ukhuselo kwakunye nokuphakanyiswa kwezizinga lwezibonelelo ezibalulekileyo zelifa lemveli ngokwemigaqo yeNHRA.
3. Ukusindlela imicimbi kwakunye neenkqubo zelifa lemveli ngenjongo yokuqaqambisa ifuthe elihle nelizinzisayo elinokuba nalo ilifa lemveli kuluntu lokuhlala ekulungisweni kwezibi zoluntu, kube kudalwa ukubandakanyeka koluntu, kwanokwakhiwa kwabemi abasukumayo.

Amaqumrhu oLondolozo abhaliswe kwiHWC

Indima yamaqumrhu olondolozo kunye namaqela anomdla iyaqhuba nokuba nefuthe kwanokuncedisa iHWC ekubeni nenkqubo ehlanganyelweyo nebandakayayo yokulawula ngendlela ephaphamileyo ilifa lemveli kwanokunikezela ngeenkono ngendlela engcono yeWCG. Kwimihlangano yayo kulo nyaka kuye kwaveela uthotho lweengxoxo eziphathelele ekubalulekeni kwezibonelelo zelifa lemveli ezingaphathekiyo kwanokubandakanyeka kkwamaqela esizwe sokuqala kulondolozo kwakunye nokubhaliswa kwawo njengamaqumrhu olondolozo. IHWC iyixabisile indima yamaqumrhu olondolozo, amaqela elifa lemveli anomdla kwiingingqi zokuhlala yaye ixhomekeke kuluntu oluphakamayo nolunomdla ukuze luyincede ekufuaniseni, ekuphakamiseni kwanakulawulo lwezibonelelo zelifa lemveli kweli phondo.

IHWC iyinxalenye ebalulekileyo yetyathanga lesimo senkqubo yokuhanjiswa kweenkonzo yeWCG yaye iphakamisa inkqubo yophuhliso esekelwe kuzinzo namahlakani nebeka ilifa lemveli njengentsika ebalulekileyo ekuphuhliseni nakwimpilontle yoluntu. Ukuza kuthiga ngoku, kuye kwagxilwa kakhulu kulawulo kwakunye nokuphunyezwa kwamaqumrhu olondolozo eHWC ngokemigaqo yecandelo 25 leNHRA. Kuthe kwaphunyezwa izicelo ezintlanu kwimihlangano yokuqala ekuthiwe thaca kuyo yeKomiti yeMpahla, ukuMiselwa kweZigaba kunye noToliko (iIGIC) apho ezinye izicelo ezintathu ziye zanyikwa into ethi ziya kuphunyezwa nazo xa zithe zamelana "neZidingo eziZezinye". Amalunga ne10.15% lamaqumrhu olondolozo asele ebhalisiwe athe asithobela isidingo sokungeniswa kwemizuzu yemihlangano yayo yonyaka kawonkewonke kunye neengxelo. Akukho maqumrhu olondolozo abhalisiweyo afake izicelo sokumiselwa kweenguqu kwimida yawo. Imibuzo, efakwe ngeminxeba nangeimeyile, ibe ngama60% omsebenzi wale potifoliyo. Igrafu engezantsi apha inikezela ngesishwankathelo seenkcukchamanani ngomsebenzi weHWC ekulawuleni amaqumrhu olondolozo abhalisiweyo, ngokuphathelele kulawulo lwamaqumrhu olondolozo.

IMISEBENZI EPHATHELELE KUMAQUMRHU OLONDOLOZO KWISITHUBA SIKA2024/2025



Umboniso 1: lintshukumo eziphathelele kulawulo lwamaqumrhu olondolozo kwisithuba esisusela ku2024 ukuya ku2025

IZIZA ZELIFA LEMVELI KWINQANABA LEPHONDO

Isimemo sokuChongelwa ukuba ziZiza zeLifa leMveli kwinqanaba lePhondo

Isimemo sokuchongwa kweZiza zeLifa leMveli kwinqanaba lePhondo sipapashwa kabini kunyakamali kwiwebhusayithi yeHeritage Western Cape. Kunyakamali u2024/2025, besipapashwe ngomhla wama20 kwekaCanzibe ze kwaphindwa kwakhona ngomhla wam28 kweyeDwarha ka2024. Nangona ezi ntsuku zimbinzi zizifezekisa nje iithagethi zonyaka ngokwentsebenzo, uchongo lweZiza zeLifa leMveli kwinqanaba lePhondo luvuleleke kumaqumrhu anomdla nachaphaelekayo unyaka wonke.

Amaxwebhu okuchonga avavanyelwa ukubaluleka kwiBakala II kwimihlangano yekota yeKomiti yeMpahla, ukumiselwa kwaMabakala kunye noToliko (iIGIC). Amalungu ale komiti avavanya amaxwebhu okuchonga ngokemigaqo yecandelo 27(8) leNational Heritage Resources Act. Kwisithuba sika2024/2025, zombini iDabi laseMuizenberg (laseMuizenberg) kunye neJava Mosque (eseStrand) zikwazile ukuza kwiinkqubo zokubonisana zeentsuku ezingama30 ezimiselweyo kunye nenkqubo yeentsuku ezingamashumi ama60 zokubonisana noluntu. Njengoko kungakhange kubekho ziphikiso, ibakala lokugqibela libe kukungenisa kwiBhunga leHeritage Western Cape. Ukuchongwa kwengcwaba leqhawe lenkululeko uAshley Kriel njengeSiza seLifa leMveli kwinqanaba lePhondo nako kuqaliswe kwesi sithuba.

IiPlakhi zeKhowudi yeMpendulo eKhawulezileyo (iQR)

Ngo2022, iHeritage Western Cape iqalise iphulo lokuphawula nganye nganye zonke iZiza zeLifa leMveli kwinqanaba lePhondo ngeeplakhi ezinekhawudi yeQR ezinikezela ngeenkukacha ezithe vetshe ngokubaluleka kwesiza selifa lemveli ngasinye. Emva kokuskena, amahlakani aye alathiswe kwiGazethi yePhondo echaphazelekayo, equka imbali emfutshane kunye nengcaciso ngokubaluleka kwesiza eso.

Kwisithuba sika2024/2025, umsitho wokutyhilwa kwekhawudi yeQR waseHostel 33 wawubanjwe ngomhla wama22 kwekaCanzibe ka2024 kwiMyuziyam yaseLwandle.



Umboniso 2: Ukutyhilwa kweplakhi enekhowudi yeQR ePrincess Vlei, kwiiPHS (uMthombo: liCandelo lezoNxibelelwano leDCAS, ngeyeNkanga ka2024).

Ngomhla we19 kwinyanga yeNkanga ka2024, iplakhi enekhowudi yeQR esePrinces Vlei yatyhilwa nguMphathiswa wePhondo, uMnu. Ricardo MacKenzie. USihlalo weBhunga ndawonye noSihlalo weKomiti yeMphla., ukumiselwa kwaMabakala kunye noToliko (iIGIC) nabo babezimasile.

Isayineji yoMqolomba waseElands Bay

Njengenxalenye yeMigqaliselo yokuPhakanyiswa kweLifa leMveli, ingakumbi umongo wezobuchwepheshe (njengeoko sekwalathisiwe kwiMephu yeHambo yenkqubo yoKuhanjiswa kweNkonzo yeHWC ka2023 ukuya ku2025), ikhowudi yeQR nayo yathi yahlonywa kwii bhodi zesayineji ezikuMqolomba waseElands Bay ngenyanga yoMdumba ka2025 xa kwakufakelwa iibhodi ezintsha. Tisayineji eyonakeleyo naleyo ingasabonakali kakuhle yasuswa kwafakelwa ngenjongo yokuqinisekisa ukuba ukubaluleka kweBaboon Point njengPHS kubabazwa kubo bonke abo banomdla nabachaphazelekayo.



Umboniso 3: Ibhodi yesayineji entsha ekumazantsi oMqolomba waseElands Bay kumanqwanqwa ajongene neplakhi yaelePHS (kweyoMdumba ka2025).

Okokugqibela, umngeni osaqhubayo kwimeko yezibonelelo zelifa lemveli sisidingo sabasebenzi abafunde ngokufanelekileyo ze, apho kuyimfuneko, abasebenzi abanamava afanelekileyo kwinkalo yolawulo lwezibonelelo zelifa lemveli. Izikhundla ezikwiingqi nezesizwe kule nkalo iye ihlaule kakhulu kunezo zinokunikezelwa kwinqanaba lephondo. Oku ke kukhokelela ekubeni abanye abasebenzi bakhethe ukumka baleqe imisebenzi ehlawula ngcono kunale ikumphondo.

Inxalenye yesicwangciso sokuphuculwa kweenkonzo kwiHWC iquka ukulwisana noku kuthezwa amandla ngokuthi igxile kwintlalontle yabasebenzi ngelixa onoka abasebenzi ezinye iinzuzo ezingeyomali ezinegalelo ekwakhiweni kweqela nenkcubeko yequmrhu elisempilweni nelixabisekileyo.

IHambo yentlalontle neyeNkcubeko ithe yasindleka kulo nyakamali igxile kwimpilo nentlalontle, kwanokwenziwa ngcono kweqela. Oku kwenzelwe ukugwalisa izifundo eziphume kwinqubo yoLawulo enciphisa uLibaziseko, kwanokuxhasa intlalontle yeqela ekwenziweni ngcono kwenkqubo yokuhanjiswa kweenkonzo.

Ezo nkqubo zokwenza kule nkalo yengqesho zilizuzisile eli qela kwinkalo yenkqubo yangaphakathi, kodwa kwanakwimeko yokuhanjiswa kweenkonzo yangaphandle, apho kusoloko kudingeka khona ngokoLawulo olunciphisa uLibaziseko impucuko kwinkqubo yokuhanjiswa kweenkonzo.

2.1.1 Isishwankathelo sezicelo, uhlobo lweziza kunye nemibuzo

Ngelixa iNHRA imisela ukuba kuthatyathwe uthotho lweentshukumo ngukhala wezibonelelo zelifa lemveli kwiphondo, ummbumbutho womsebenzi weHWC usaqulethe ukuqwalaselwa kwezicelo phantsi kwemigaqo yeSahluko II salo Mthetho. Kwisithuba salo nyaka siwushukuxayo, iHWC iqwalasele izicelo ezingama2256 zelifa lemveli.

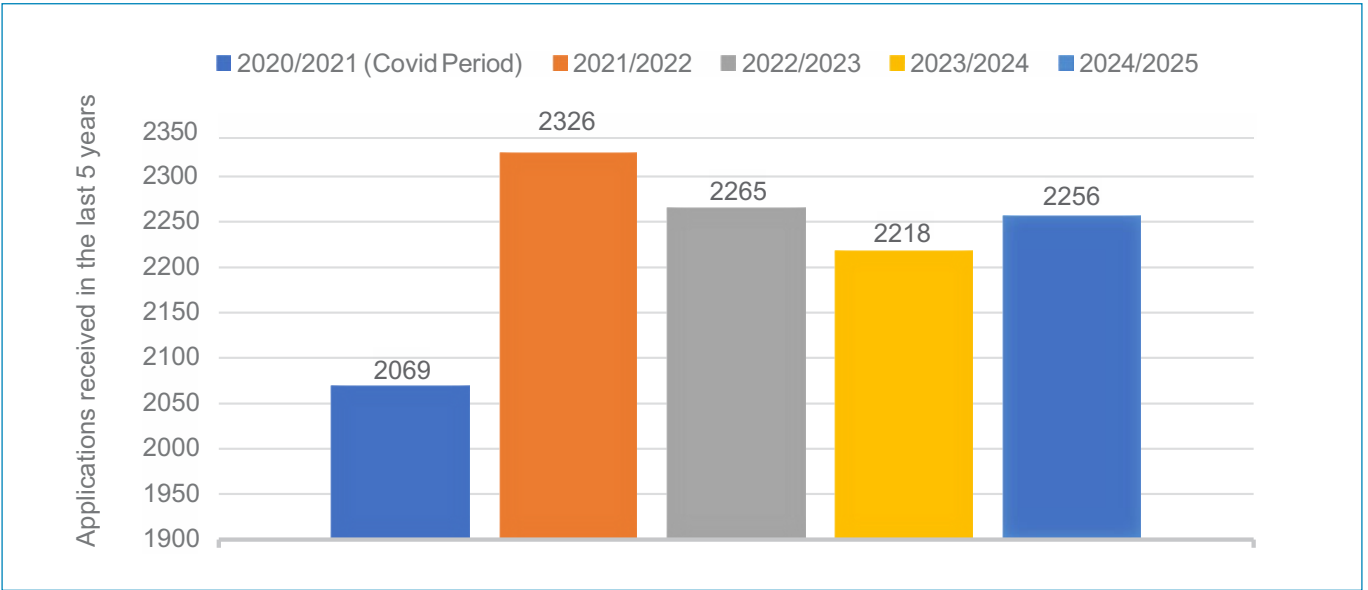
Kulo nyaka siwushukuxayo kubekho inkqubo ehlanganyelweyo ebisoloko ikho yohlolo lweziza zelifa lemveli kwinqanaba lephondo. Ezi ziza bezisusela kwiziza eziphathelele kwezakhiweyo, ukuba kwezo ziziintsalela zasezimbabini ndawonye nezibonelelo zelifa lemveli ezingaphathekiyo. Inkqubo zohlolo zona bezisenziwa rhoqo ngekota yaye beziquka uhlalutyo lwesimo solondolozo kwiziza ngasinye kwakunye neengqwalasela zolawulo ezibalulekileyo kwiziza ngasinye ukususela apho. Le nkqubo ithungelana nenkqubo yolawulo eqhubayo yeHWC kwiziza zelifa lemveli kwinqanaba lephondo, futhi ke oku kuthungelana kuhle nesigunyuziso esingundoqo sayo njengokhala wezibonelelo zelifa lemveli kwinqanaba lephondo. Iziza ezithe zahlolwa nekunikezelwe iingxelo ngazo kweli xesha silishukuxayo ziziza zelifa lemveli kwinqanaba lephondo kweli phondo. Ezi ke azizibandakanyi iintlolo zeziza ezibandakanya okanye iingxelo zomsebenzi ongekho mthethweni, othi ubukhulu becala uphathelele kwizibonelelo zelifa lemveli zebakala III. Iintlolo zePHS kwiziza njengenxalenye yohlalutyo lwentsebenzo yonyaka ziquka iziza ezahlukeneyo ngokubaluleka apho ezinye kuzo zizizakhiwo zasezimbabini kwakunye nezibonelelo zelifa lemveli ezingaphathekiyo:

- ISiko sikaWonkewonkeiOld Girls, kwa25 kwiSitalato lcaawa, eBhobhobolo; ukubaluleka kuphathelele kwizimo ezakhiweyo zasezimbabini.
- IMatjiesfontein, ePieter Meintjies Fontein kwa274, eLaingsburg; ukubaluleka kuphathelele kwizimo ezakhiweyo kwakunye nengcwaba lasezimbabini.
- IBaboon Point (eCape Deseada), eVerlorenvlei, eElands Bay, kwiSithili iPiketberg; ukubaluleka kuphathelele kwiintsalela zangaphambi kwasezimbabini.
- ITrojan Horse Memorial, kwa97 kuMgaqo iThronton (ophakathi kweMigaqo iKlipfontein neRepulse), eFlakeni.

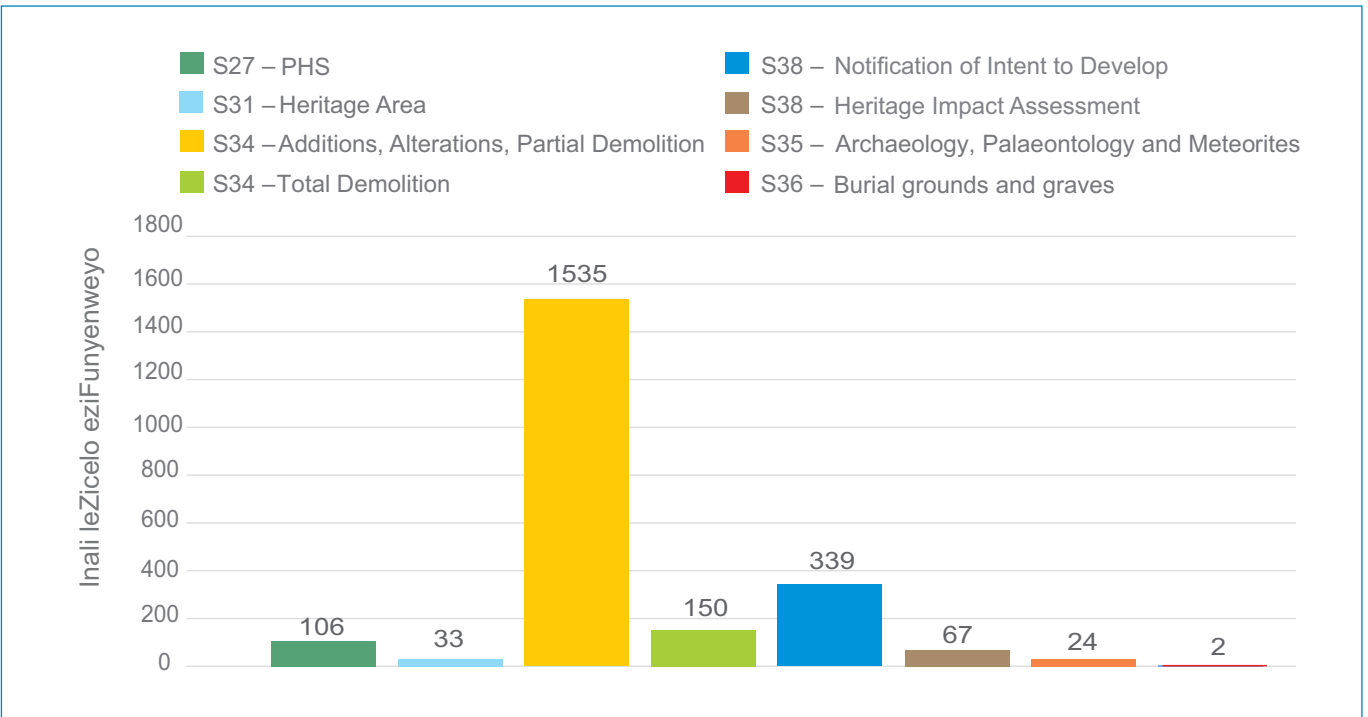
2.1.2 Inani lezicelo ngonyaka

Uninzi lwezicelo zibe zizicelo eziphathelele kwizilungiso, izongezo, okanye ukudilizwa ngokugqibeleleyo kwezakhiwoezibudala bungaphaya kweminyaka engama60 ngokwemigaqo yecandelo 34 leNHRA, ezifikelele kwi1535 kulo nyaka siwushukuxayo. Kwizicelo ezingama2 256 ezithe zafumana ingqwalasela kwiHWC, i106 kuzo zibe zizicelo eziphathelele kwiZiza zeLifa eMveli kwinqanaba lePhondo, ezithe zenyuka ukususela kuma86 kunyakamali u2023-2024. Kuthe kwarekhodwa ukwenyuka okungephi kwinqanaba lezicelo zeephemithi zokugrunjwa ngenxa yophando lweentsalela zeziza zeentsalela kunye nezezityalo nezezilwanyana zasezimbabini, ukususela kwi18 in kunyakamali u2023-2024 ukuya kuma24 kunyakamali u2024-2025, ongulo nyakamali siwushukuxayo. Ngapha koko, izicelo zolwakhiwo eziziZaziso zenjongo yoKwakha, kunye neeMvavanyo zeFuthe leLifa leMveeli (iiHIA) zifikelele kuma430 ze zaba ngama65 kunyakamali u2023-2024, apho kubonakele ukwehla kwinqanaba leeNID elisusele kuma339 ngo2024-2025, ze lenyuka kancinci kwiHIA, lisenyuka ukusuka kuma65 ukuya kuma67 ngonyakamali u2024-2025.

Umzobo okumboniso 4 ubonakalisa inani lezicelo ezithe zafumaneka kwisithuba soonyakamali abahlanu abadlulileyo ze umzobo okumboniso 3 wona ubonakalise iintlobo zezicelo ezifunyenwe yiHWC:



Umboniso 4: iNani lezicelo ezifunyenwe kwisithuba sale minyaka yemali mihlanu idlulileyo

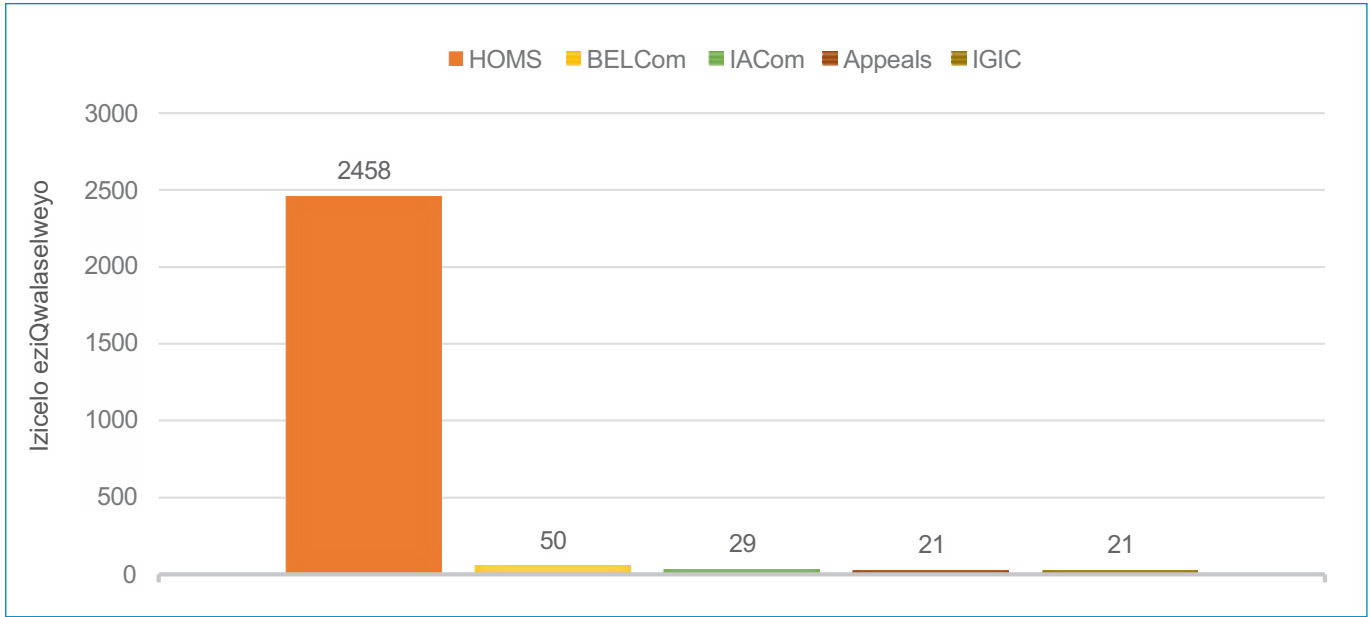


Umboniso 5: Iintlobo zezicelo ezifunyenwe yiHWC

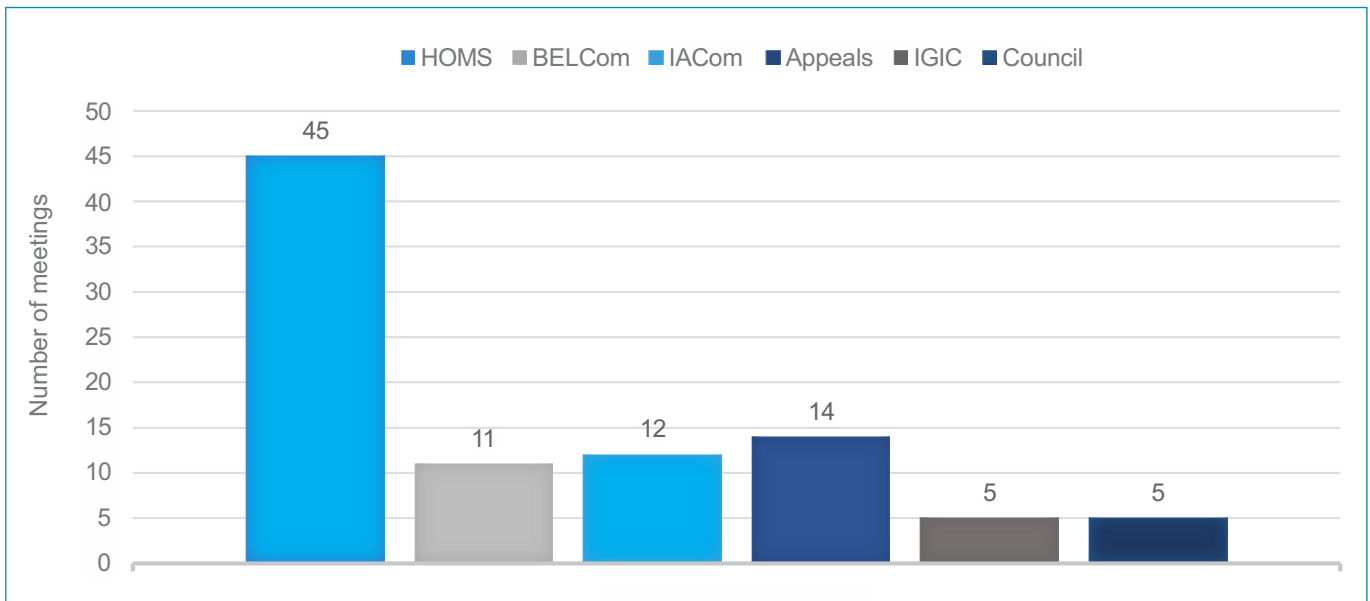
2.1.3 Ukuqwalaselwa kwezicelo ziiKomiti zeHWC

Izicelo ezize kwiHWC ziqwalaselwe zezi komiti zilandelayo: yiKomiti yeNdalo eYakhiweyo neMekomhlaba (iBELCom), iKomiti yeMpahla, ukuLinganiselwa kunye noToliko (i-IGIC), iKomiti yoVavanyo lweFuthe (i-IACom), iKomiti yeZibheni, kunye neMihlangano yamaGosa eLifa leMveli (iHOMs). IHOMs yikomiti ebandakanya abasebenzi beSebe, abancedisa ekwenziweni komsebenzi weHWC, yaye bathunywa liBhunga leHWC ukuba bafikelele kwizigqibo ngezicelo zeehemithi ezingeniswe kwiHWC. IBELCom, i-IGIC, i-IACom, kunye neKomiti yeZibheni zibandakanya uluntu ngokubanzi oluchongwe ngokwesimemo sikawonkewonke sokuchonga. La malungu anezakhono ezidingekayo kwakunye nobungcaphephe bokuncedisa emsebenzini wayo.

liajenda zayo yonke imihlangano yeekomiti zixhonywa kwiwebhusayithi yeHWC ze zisasazwe kuwo onke amaqela anomnqweno wokuzimasa le mihlangano ze bathabathe inxaxheba kwiingxoxo. Lo mzobo ungezantsi apha (umboniso 4) ubonakalisa izicelo ngokwepesenti ezithe zafumana ingqwalasela kwikomiti nganye, ibonakalisa inani lemihlangano ehlinzekwe yikomiti nganye ukuze ifikelele kwizigqibo ngezicelo. Inani elipheleleyo lemihlangano yeekomiti kulo nyaka ibe li101 (mibini eyongezelelwe kwengama99 ebicwangcisiwe). Uninzi lwale mihlangano kulo nyaka ibibandakanya iMihlangano yamaGosa eLifa leMveli, njengoko kunjalo kule mihlangano apho apho le mihlangano ibe luninzi lwezicelo ezithe zaqosheliswa yiHWC, njengoko kubonakalisiwe kwimiboniso 3 no4. Zenziwe iinzame eziluzilima zokunciphisa lamatyala adluliselwe kwezinye iikomiti, kugxilwe kuluhlu lwesigama esingaxoxisiyo ekwakunokujongwana naso ngokukhawuleza. Izifundo ezaphuma kuLawulo lokuKhuthaza iMpucuko ezanika eli qela ulwazi olongezelelweyo ngokucuthwa komthwalo kwimihlangano yeHOMs kwanokuqhuba nokuphuculwa kweenkonzo kubafakizicelo kwinkqubo ezchaphazela ilifa lemveli kwiHWC.



Umboniso 6: Inani lezicelo ezithe zaqwalaselwa yiHWC.



Umboniso 7: Inani lemihlangano ebanjwe yikomiti nganye yeHWC

2.1.4 Inkqubo yezibheno yangaphakathi

ICandelo 49 leNHRA lidinga ukuba iHWC imisele inkqubo yangaphakathi yezibheno, ekufuneka iqwalaselwe liBhunga okanye yiKomiti yeZibheno. Imimiselo equlunqwe yiHWC imisela ukuba iKomiti yeZibheno kufuneka ibandakanye amalungu amabini eBhunga ze kubekho namalungu afikelela kwisithathu ongezelelweyo. IKomiti yeZibheno iqwalasela izibheno ezisuka nakubani na ngesicelo (umfakisicelo okanye lowo ubanga umdla okanye uchaphazelekayo) ezingaxolanga sisigqibo senye yeekomiti zeHWC. Kulo nyaka siwushukuxayo, kwathi kwafakwa izicelo zezibheno ezifikelela kuma24 kwiKomiti yeZibheno. Izibheno ezi ubukhulu becala zazithe nca kwinkalo yezicelo zecandelo 34 eziphathelele kwizakhiwo ezibudala buyiminyaka engaphezu kwama60. Ziyi zakho nezibheno eziphikisana nokukhutshwa kweephemithi ngokwemigaqo yecandelo 35 leNHRA.

2.1.5 Izibheno eziya kwiNkundla eZimeleyo yeLifa leMveli

Ukuba namphi na umntu okanye umfaki sicelo uthi angaxoliswa sisigqibo seKomiti yeZibheno, unalo ithuba lokwenyusela isibheno sakhe kuMphathiswa weMicimbi yeNkcubek neMidlalo ngokwemigaqo yecandelo 38(6) necandelo 49 leNHRA. UMphathiswa (onguSomaqhuzu) uthwaliswe amagunya okumisela iNkundla eZimeleyo ebandakanya iingcali ezintathu ezinobungcali kwimiba yelifa lemveli okanye emthethweni. Le Nkundla kaMphathiswa ayihlangenanga neHWC, yay eke isibheno sichotshelwa njengesibheno esixananazileyo, oko ke kuthetha ukuba le Nkundla inganika ingqwalasela iinkcukacha ezintsha xa ihlalutya izizathu zesibheno. Kodwa ke, iNkundla le ayinakho ukudlula kumgama omiselwe ngulowo ubhenayo njengezizathu zokubhena. Kwisithuba sonyakamali siwushukuxayo, kuye kwadluliselwa izigqibo kwiNkundla eZimeleyo kaMphathiswa, apho kuqwalaselwe ithoba lazo kula nyakamali. Kwezo zithe zachotshelwa, kufumaneka izigqibo kwimiba elithoba, apho isithandathu kuzo sigwetyelwe ngakwicala leHWC, ze esinye sarhoxiswa ngaphambi kokuthatyathwa kwesigqibo.

2.2. Imeko yequmrhu

Ngomhla wokuqala kweyeNkanga ka2022, uMphathiswa weMicimbi yeNkcubeko neMidlalo uchonwe iBhunfa elitsha leHWC, njengoko ixesha eliyiminyaka emithathu yangaphambili lifikelele esiphelweni ngomhla wama31 kweyeDwarha ka2022. IBhunga elitsha libandakanya amalungu anezidanga kunye namava obungcali aphantaleleyo, asusela kwezoyilo lwezakhiwo, uchwangciso lweedolophu, kunye nezobunjinieli bezimo ukuya kulawulo lwezibonelelo zelifa lemveli, ezoshishino kunye nomthetho.

IBhunga elitsha lichone iikomiti zalo ngenyanga yoMdumba ka2023 emva kwesimo esasikhutshelwe uluntu ngokubanzi ukuba luconge ze liqoshelise ukuqwalaselwa kwezicelo zamalungu. IBELCom, iIACom, iIGIC, kunye neeKomiti zeZibheno, ezachongwa ngomhla wokuqala kweyoKwindlida ka2023, zisebenze kakuhle, apho oosihlalo beekomiti banikezele ingxelo ngemisebenzi yeekomiti zabo kwimihlangano yekota yeBhunga. Ixesha leekomiti lithungelana nexesha eliyiminyaka emithathu yeBhunga, elia kufikelele esiphelweni ngomhla wama31 kweyeDwarha ka2025. Amalungu eekomiti anezakhono nobungcali ezihambelana nemisebenzi eekomiti afakwe kuzo njengoko kumiselwe liBhunga. IHOMs yiyo yodwa ikomiti ebandakanya abasebenzi abasebenzi abaqashwe kuphela yiDCAS, abancedisa eli qumrhu ngemisebenzi yalo. IHOMs ithwaliswe liBhunga ukuba ithabathe izigqibo ngezicelo ezigngeniswa kwiHWC.

IHWC iqalile ukuvavanya imithombo yengeniso yayo ngokuthi yenyuse iintlawulo zezicelo zeephemithi ukuze zihambelane nezisetyenziswayo elizweni ezibizwa ngamaqumrhu afana neli qumrhu ngenjongo yokuninisekisa ukuba sihlala sikwazi ukusebenza ithuba elide siliqumrhu. Omnye wemithombo yengenisokukubiza iintlawulo zokuqwalaselwa kwezicelo zeephemithi. Oku kwenyuswa kweentlawulo ziqwalasela izigunyaziso zetguba elisezayo kwakunye nokuqwalaselwaa kwezicelo zeephemithi zelifa lemveli kwinanaba loorhulumente bamakhaya, eziza kucutha ingeniso yeli qumrhu esusela kwizicelo zeephemithi. Isimo esisetyenziswa ngoku seentlawulo sisetyenziswe ukususela ngenyanga yeKhala ka2016, futhi ke iHWC itha yazifaka kwinkqubo emandla yovavanyo yokuqwalasela njengoko yokumisela uchatha ongenamkhethe nosekelwe kwiintlawulo ezithelekisekayo ezibizwa ngamaqumrhu akwafanayo neli. IBhunga eli livumelene nesi simo sitsha seentlawulo, yay eke lisalinde ukuphunyezwa kwaso liSebe leMali.

Kwinkalo yemali, kuhlala kukho umngcipheko okhoyo wesigrogriso sokugagana neningeni yomthetho kwizigqibo zezicelo zeephemithi. Lo mngcipheko utha waqwalaseliswa kuhle kwinqanaba lokunyamezeleka komngcipheko, njengoko umcebisi wezomthetho oqashiweyo (oliSekela loMlawuli) ejongana nazo zonke izigqibo ezithe zathatyathwa kunye nemihlangano yeBhunga kunye neyeKomiti. UMncedisi woMlawuli utha waqashwa ngempumelelo njengenxalenye yeqela lezomthetho.

Kulo nyaka, ugayo lwabasebenzi luqhubile nokuqinisekisa ukuba siyongezeleleka isakhono sabasebenzi esinikwa iHWC njengenxalenye yokuxhotyiswa kweHWC yiDCAS kwinkalo yeeNkonzo zoLawulo lwezibonelelo zayo zeLifa leMveli kwicandelo leeMyuziyam, iLifa leMveli kunye naMagama eeNdawo. Abasebenzi beli candela badluliselwa kweli qumrhu, kuquka inkxaso yezolawulo.

2.3. Iinguqu eziphambili kwimigaqonkqubo kunye neenguqu kwimithetho

2.3.1 Uqulunqo lwemigaqonkqubo

Ngethuba lalo nyakamali kuthe kwaqulunqwa ze kwenziwa iinguqu kule migaqonkqubo ilandelayo liBhunga:

UMgaqonkqubo	Ingcaciso
UMgaqonkqubo woMhloli weLifa leMveli	Injongo yalo mgaqonkqubo kukumisela imigaqo yokuqashwa nokuqashwa kwaBahloli beLifa leMveli, ukwenziwa komsebenzi wohlolo, kwanokuqinisekiswa kokuthotyelwa kweCandelo 50 leNHRA.
Inkqubo yokunika inyoba ingingqi yomhlaba ediziweyo ngokwesidingo secandelo 34 leNHRA	Injongo yale nkqubo kukuvulela ukumiselwa kwenyoba kwiingingqi ezithile zomhlaba kwisinyanzeliso sokufumana iphemithi ngokwemigaqo yecandelo 34 leNHRA ngenjongo yokunciphisa inani to lezicelo ezithe zavavanywa reduyiHeritage Western Cape (iHWC) akwanokunikezela isiqinisekiso kwabo bseza kuthenga kwaanabakhi. Le nyoba iya kusetyenziswa kwiingingqi ethe yachongwa nengathatyathwa njengebaluleke kakhulu ngokwelifa lemveli kangangokuba idinga ukhuselo olusesikweni njengengingqi yelifa lemveli, kwanenakho ukuphuhlisa ngaphandle kwephemithi. Naziphi na izibonelelo zelifa lemveli akuloo ngingqi zingabekwa kwirejista yelifa lemveli, kube ke ngoko kuqinisekiswa ukhuseleko.

2.3.2 Ukuvulwa kwamatyala olwaphulomthetho

Inombolo yetyala	Igama letyala	Isimo
76/5/2015	UMbuso v L Raymond Ngokuphathelele ku 191uMgaqo iMain, ePaarl (esiSiza seLifa leMveli kwinqanaba lePhondo).	Eli tyala lalichotshelwe nguMantyi kwiNkundla yasePaarl apho ummeli weHWC Wanikezela ubungqina khona. Lo mba wamiselwa umhla we9 kweyeKhala ka2021. Umba waphinda wamiselwa umhla wesine kweyeDwarha ka2021 Ngenxa yeMimiselo yeCovid-19 ze waphinda wamiselwa umhla wama24 kweyoMdumba ka2022 kwathi ke ngomhla we14 kweyoKwindla kwamiselwa umhla wokugqibela ongoweshumi kwekaCanzibe ka2022. Umba lo waphinda wamiselwa umhla wama20 kweyeSilimela ka2022. Kwathi ke emva koko kwabanjwa umhlangano phakathi kukaMantyi nomtyholwa. Emva koko kwathi kwaziswa iHeritage Western Cape ukuba ityali licinyiwe, kungakhange kunikezelwe zizathi zoko kucinywa. Izizathu zokucinywa zisacelwa kuleNkundla kaMantyi.
Table Bay Izibuko CAS 53/01/2025	State v Waterfront Property Holdings (Pty) Ltd	Izityholo zolwaphulo-mthetho zabekwa malunga nokudilizwa okungagunyaziswanga kwembali kunye Isilingi eyodwa yesamente esongisiweyo yeSakhiwo i-Union Castle Building ekwa-3 Dock Road, eWaterfront, eKapa. Lo mba ugqithiselwe kwiCandelo loLawulo loLuntu Utshutshiso kunye noMtshutshisi wabelwe. I-HWC ibe neentlanganiso kunye ne umtshutshisi. Ityala liyaqhuba.

2.3.3 Imiba yeHWC enkundleni

Kulo nyakamali siwushukuxayo iHWC ithe yabandakanyeka kwezi ntshukumo zeenkundla:

Inombolo yetyala	Inkundla	Umba	Isimo
46055/15	KwiNkundla ePhakamileyo yoMntla weRhawuti	YiMidnight Storm YiInvestments 170 (Pty) Ltd v uMphathiswa wezoBugcisa neNkcubeko kunye naBanye	Ummangalikweli tyala ufune imbuyekezo kuMbuso nakwiHWC nto leyo isusela ekumiselweni kwengingqi yomhlaba wakhe njengePHS (eyiBaboon Point eseElandsbaai). Abamangali babange ukuba esi simiselo siwohluthile amalungelo abo okuphuhlisa lo mhlaba aye oko kukhokelele ekohluthweni kwawo okanye ekuthatyathweni kwamalungelo abo obunini ngokungekho mthethweni njengoko ekhuselwe licandelo 25 loMgaqosiseko. Kungenjalo, bacele isigwebo esithi ayisetyenziswanga ngokwemimiselo yoMgaqosiseko kuba kunikezele isigunyaziso sokuthatyathwa kwamalungelo abo ngaphandle kwembuyekezo. INkundla ifumanise ukuba esi simiselo asikhange sibe sesisemthethweni yaye asikhange sikhokolele ekoxuthweni kwalo mhlaba. INkundla ikwafumanise ukuba ukukhuselwa kwamalungelo obunini ngokwemigaqo yecandelo 25 loMgaqosiseko ngekho mthethweni akugqibelelanga koko kuxhomekeke kumalungelo esidingo soluntu ngokubanzi. Kubheniwe ke kwesi sigwebo. Umfakisicelo uthe emva koko wathethisana neHWC ngenjongo yokuya kuphanda ngesivumelwano esimiswa phambi kwayo yaye kungoku nje ukwinkqubo yokugenisa isicelo esihlengahlengisiweyo kwiHWC. Inkqubo yesibheni isanqunyanyisiwe kuba kusalindwe isiphumo sesi sicelo.
14894/17	KwiNkundla ePhakamileyo yeNtshona Koloni	YiExclusive Access Urhwebo 570 (Pty Ltd) v uSihlalo, thina siZimele Inkundla, uyinto weMicimbi yeNkcubeko, Ixesha noLifa leMveli kwiNtshona Koloni	Isekwinqanaba lesibheni.

2.4. Inkqubela esingise ekuzuzekeni kwefuthe lequmrhu kwakunye neziphumo

IHWC ithungelane isicwangciso sesicwangcisoqhinga sayo kunye nesicwangciso sentsebenzo nooNdoqo abaKhuthazwe nguMbono wePhondo kwimeko yesigunyaziso sayo somthetho ngenjongo yokufumanisa, ukukhusela, ukulondoloza, ukulawula kwakunye nokuphakamisa izinga lezibonelelo zelifa lemveli ngokwemigaqo yeNational Heritage Resources Act (uMthetho 25 ka1999). Ifuthe lesicwangcisoqhinga 'kukulondoloza nokuphakamisa izibonelelo zelifa lemveli ezakha imvakalelo yokubandakanyeka koluntu kwanokufakwa kwegalelo kuphuhliso loQoqosho.' Izalathisi zeziphumo zibonakalisa ulawulo oluhlanganyelweyo lwezibonelelo zelifa lemveli, apho isiphumo sokuqala siqwalasela ukukhuselwa kwezibonelelo zelifa lemveli ze esesibini sigxile kulawulo lwezibonelelo zelifa lemveli ngokuthi kuphakanyiswe izinga.

Kwisithuba sonyaka ophelileyo, kuvele iziphumi ezikholisayo kwinkalo yezi zalathisi zesicwangcisoqhinga, njengoo zonke iithagethi ezikwiSicwangciso seNtsebenzo yalo Nyaka siwushukuxayo zathi zazuzeka. Enye kwezi thagethi yazuzeka ngokugqwesileyo: inani lemihlangano yeBhunga ezithe zahlinzelwa ukwenza izigqibo ngokwemigaqo yeNHRA. Ngapha koko, iMephu yeSalathiso sokuPhuculwa kweNkqubo yoKunikezelwa kweenkonzo isebenza njengesixhobo sokulandelela umsebenzi wokumiselwa kwale mephu yesalathiso, igxininisa indlela yokuhanjiswa kweenkonzo egxile kummi ngenjongo yokuxananazisa isakhono, ukuphakanyiswa kwezinga lelifala lemveli, kwanokuphuculwa kwentsebenzo.

3. IINKCUKACHA EZINGENTSEBENZO YEENKQUBO: IINKONZO ZOLAWULO LWEZIBONELELO ZELIFA LEMEVELI

3.1 Inkqubo/intshukumo/injongo

Injongo yeLifa leMveli leNtshona Koloni kukunika iingcebiso kuMphathiswa ekumiselweni komthetho Izibonelelo zeLifa leSizwe Yenza (uMthetho 25 of 1999) ze ekwenzeni oko, ibe ikhusela, ze ilawule izibonelelo zelifa lemveli kwiNtshona Koloni.

Izalathisi eziphambili zentsebenzo, iithagethi ezicetyiweyo kunye nezona zinzuzo

INKqubo/iNKqutyana									
No.	Isiphumo	Imveliso	Isalathisi	Eyona ntsebenzo ephicothiweyo	Eyona ntsebenzo ephicothiweyo	Iithagethi yonyaka ecetyiweyo	Eyona nzuzo	Ukutenxa kwithagethi ecetyiweyo ukuya kweyona nzuzo	Izizathu zokutexa
				2022/23	2023/24	2024/25	2024/25	2024/25	
1.1	Ulawulo oluhlanga nyelweyo lwezibonelelo zelifa lemveli kwiNtshona Koloni.	Imigaqonkqubo; imimisel; izikhokelo, izicwangciso okanye imigaqo eziqulunqiweyo ze zaphunyezwa.	Inai lamaxwebhu athe angeniswa kwiBhung axhasa ukulawulwa kwezibonelelo zelifa lemveli	1	2	1	1	-	
1.2	Ulawulo oluhlanga nyelweyo lwezibonelelo zelifa lemveli kwiNtshona Koloni.	Uhlolo lweziza olwenziwe yiHWC.	Inani lohlolo lweziza olwenziweyo kwiziza zelifa lemveli kwinqaba lephondo,	4	7	4	4	-	
1.3	Ulawulo oluhlanga nyelweyo lwezibonelelo zelifa lemveli kwiNtshona Koloni.	Imihlangano emiselweyo yebhunga leHWC kwaneyee-komiti ngenjongo yokumiselwa kweNHRA.	Inani lemihlangano yebhunga ethe yahlinzekwa kuxhaswa ukumiselwa kwekwalo mgaqonkqubo kwanolawulo lweHWC.	111	101	4	5	+1	Kwathi kwabanjwa umhlangano owengezelelweyo weBhunga ngenjongo yokuqwalaselwa kochongo lwePHS. Ngenxa yenani leel&AP ezimenyiweyo ukuze kwenziwe amangeniso kwakunye nexesha elaliya kuthatyathwa kuqwalaselwa zombini ezi meko, kwafuneka kubanjwe umhlangano owodwa njengoko wawungenakwenzeka kwisithuba sexesha lomhlangano weBhunga ocetywe ngendlela eqhelekileyo.

INkqubo/iNkqutyana									
No.	Isiphumo	Imveliso	Isalathisi	Eyona ntsebenzo ephicothiweyo	Eyona ntsebenzo ephicothiweyo	Ithagethi yonyaka ecetyiweyo	Eyona nzuzo	Ukutenxa kwithagethi ecetyiweyo ukuya kweyonanzuzo	Izizathu zokutexa
				2022/23	2023/24	2024/25	2024/25	2024/25	
1.4	Ulawulo oluhlanga nyelweyo lwezibonelelo zelifa lemveli kwiNtshona Koloni.	Ukunanakwa kokuba isiza sisisiza esimiselweyo selifa lemveli kwinqanaba lephonfo ngokuthi kwenziwe umsitho wokusiphakamisa	Inani lemicimbi yokuhlolwa kweziza zelifa lemveli kwinqanaba lephondo ngenjongo yokuphakanyiswa kwezifza lezibonelelo zelifa lemveli	2	4	2	2	2	
1.5	Ulawulo oluhlanga nyelweyo lwezibonelelo zelifa lemveli kwiNtshona Koloni.	Ucweyo okanye imihlangano ehlinzekelwe ukudala ulwazi ngokubaluleka kolondolozo lwezibonelelo zelifa lemveli kwakunye nolawulo lwefuthe lezo zibonelelo.	Inani leenkqubo ezithe zahlinzekelwa injongo yokuphakamisa ulawulo lwezibonelelo zelifa lemveli.	4	2	2	2	-	
1.6	Ulawulo oluhlanga nyelweyo lwezibonelelo zelifa lemveli kwiNtshona Koloni.	Izaziso kuluntu ngokubanzi ezimema uwonkewonke ukuba angenise iimbono zokuchonga ukuze kufunyaniswe ze kuqwalaselwe iziza zelifa lemveli kwinqanaba lephondo.	Inani lwezimemo zoluntu ngokubanzi ukuze kufunyaniswe iziza zelifa lemveli kwinqanaba lephondo	-	-	2	2	2	

Isicwangcisoqhinga sokulwisana nentsebenzo efe emanqe

Eli qumrhu lizizuzile iithagethi zalo zentsebenzo kulo nyaka siwushukuxayo. Isalathisi seziphumo esithi 'iNani lemihlangano yeBhunga ethe yahlinzekelwa ngenjongo yokwenza izigqibo ngokwemigaqo yeNHRA' enethagethi yonyaka yemine, omnye ngekota yaye oku kwazuzeka de kwadluleka ngomnye apho kusindlelwe imihlangano emihlanu. Akubangakho zinkalo zentsebenzo ebe nganeno kwethagethi kweli qumrhu kulo nyaka siwushukuxayo.

Inkqubo/ iNkqutyana	Ungenelelo	Indawo ngokwengingqi (iPhondo/ iSithili/ umaspala wengingqi) (apho kukwazekayo)	56Inani labachamli (apho bakhoyo)	Ukwahlu- lahlulwa kwabaxhamli (apho bakhoyo)	Uhlahl lolwabiwomali lulonke kwingenelo ngalinye (R`000)	Isabelomali esichithwe kwingenelo nglinye	Igalelo kwiimveliso ezikwiAPP (apho kukwazekayo)	Iziphumo ezikhawule- zileyo
Ayikho								

Ukuthungelaniswa kwentsebenzo nezabelomali

Eli Qumrhu lizizuze zonke iithagethi zalo zentsebenzo ebeziphantsi kwesiseko senkcitho yalo nyaka siwushukuxayo.

Inkqubo	2024/25			2023/24		
	IIsabelomali	Eyona Nkcitho	Inkcitho (eNgentla)/ engezantsi	IIsabelomali	Eyona Nkcitho	Inkcitho (eNgentla)/ engezantsi
	R`000	R`000	R`000	R`000	R`000	R`000
IiMveliso neeNkonzo	2 183	1 730	*453	2 727	2 722	5
Itotali	2 183	1 730	*453	2 727	2 722	5

* * Iyantlukwano ingenxa ubukhulu becala yeentlawulo ebeicwangciselwe kodwa azasetyenziswa.

4. UKUQOKELELWA KWENGENISO

Umthombo wengeniso	2024/25			2023/24		
	Qikelela	Imali eyiyo iqokelelwe	(Ngaphezu)/ ngaphantsi ingqokelela	Qikelela	Imali eyiyo iqokelelwe	(Ngaphezu)/ ngaphantsi ingqokelela
	R'000	R'000	R'000	R'000	R'000	R'000
Okunye Ukusebenza Umvuzo	836	911	*(75)	824	845	(21)
Ukudluliselwa Intlawulo	500	2 500	** (2 000)	1 621	2 195	(574)
Ingeniso yenzala	847	841	6	282	830	(548)
Iyonke	2 183	4 252	(2 069)	2 727	3 870	(1 143)

* Umahluko kungenxa yezicelo ezininzi ezifunyenweyo kunokuba bekulindelwe.

** Inkxaso-mali eyongezelweyo efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo ukuxhasa ngakumbi imisebenzi ye umbutho.

4.1. Utyalomali lokukhula

Alukho.

ISIGABA C: EZINGOLAWULO

Bainskloof Pass, eWellington

I-Bainskloof Pass yavulwa ngoSeptemba 1853. Yayiyindlela yokuqala yangaphakathi eya kuthi ekusenyameni nasezizweni zangaphakathi zaseMzantsi Afrika.



1. INTSHAYELELO

EzingoLawulo, uLawulo loMngcipheko, kunye nokuThobela ziiintsika ezintathu eziseenza kunye ngenjongo yokuqinisekisa ukuba eli Qumrhu liyazizuka iinjongo zalo. Ukuthotyelwa kwemigaqonkqubo neenkqubo, imithetho nemimiselo yeli Qumrhu ekhokelela kulawulo olusemgangathweni kuthatyathwa njengondoqo olisa empumelelweni eli Qumrhu. Le ngxelo inika isimo sezolawulo esisekelwe kweli Qumrhu.

IPalamentW, uSomaqhuzu neGosa eLongameleyo beli qumrhu likarhulumente banoxanduva lwezolawulo loshishino.

2. IIKOMITI ZEPALAMENTE

Ikomiti zePalamente yePhondo ezizizo ezibeka iliso kwiHeritage Western Cape yiKomiti eMiyo eJongene nesiPolisa, eyoKhuseleko loLuntu lokuHlala kunye neyeMicimbi yeNkcubeko neMidlalo, kwakunye neKomiti eMiyo ngeeAkhawunti zikaRhulumente (iSCOPA).

Umhlangano	Umba
IKomiti eMiyo eJongene nesiPolisa, uKhuseleko loLuntu loKuhlala kunye neMicimbi yeNkcubeko neMidlalo	
21 kweyeThupha ka2024	Ngumhlangano wokuqala kwakunye nengxelo eshwankathelweyo ngeSicwangciso seNtsebenzo yoNyaka ka2024/25
25 kweyeDwarha ka2024	Yingxoxo ngeNgxelo yoNyaka u2023/24 yeDCAS kunye nezamaqumrhu ayo amathathu
28 kweyeNkanga ka2024	Yingxoxo ngeVoti 13: iMiba yeNkcubeko neMidlalo kwiBhili yeeNguquku kwiZabelo kwiNtshona Koloni, [B2-2024]
20 kweyoKwindla ka2025	Yingxelo ngeBhili yeeNkonzo zamaThala eeNcwadi kaWonkewonke kwiNtshona Koloni [B1-2025]
31 kweyoKwindla ka 2025	YiNgxelo neVoti 13: iMiba yeNkcubeko neMidlalo kwiBhili yeeNguquku kwiZabelo kwiNtshona Koloni, [B2-2025]

Izindululo zeSCOPA

Alipapashelwanga zindululo eli Qumrhu.

IQumrhu eli libe nale mihlangano ilandelayo neKomiti yeeAkhawunti zePhondo:

Umhlangano	Umba
IKomiti yee-Akhawunti zePhondo	
25 kweyeDwarha ka2024	Ingxoxo ngeNxelo yoNyaka ka2023/24 yeSebe leMicimbi yeNkcubeko neMidlalo kunye naMaqumrhu alo, ayiKomiti yeeLwimi yeNtshona Koloni, iKomishoni yeNkcubeko yeNtshona Koloni kunye neLifa leMveli leNtshona Koloni.

3. USOMAQHUZU

USomaqhuzu uwenzile umsebenzo wokubeka iliso ngokuthi ahlole iinkcukacha ezichaphazela imali kwanezo zingachaphazeli mali kwesi sithuba sisishukuxayo. Ezi ngxelo zilandelayo zingeniselwe iinjongo zohlolo:

INGxelo yeNtsebenzo yeKota	31kweyeKhala ka2024; 31kweyeDwarha ka2024; 31kweyoMqungu ka2025; 30kwekaTshazimpuzi ka2025
INGxeleo yoHlolo lwaPhakathi eNyakeni	31kweyeKhala ka2024; 31kweyeDwarha ka2024; 31kweyoMqungu ka2025; 30kwekaTshazimpuzi ka2025

4. IGOSA ELONGAMELEYO/IBHODI (ISEZA KUGINISEKISWA) YELI QUMRHU LIKARHULUMENTE

Ubulungu kwiBhunga elikhoyo ngoku (elichongwe ngomhla wokuqala kweyeNkanga ka2022 ukuya kowama31 kweyeDwarha ka2025)

Igama	Isikhundla (ngokweSimo seBhunga leli Qumrhu lika-Rhulumente)	Umhla a chongwe ngawo	Umhla arhoxe ngawo	Izidanga	Inkalo yobungcali	Ubulawuli kwiBhodi (Dwelisa amaqumrhu)	Ezinye iKomiti okanye amaGela eMisebenzi (umz. iKomiti yoPhicotho/ iqela elijongene nokuncedisa uMphathiswa)	Inani leMihlangano ezinyas-iweyo
Siphiwo Mavumeng wana	Lilungu	17 kweye-Nkanga ka2022	Awukho	iNational Diploma: kwiMarketing Management	Ziinkalo zeNkcubeko, luCwangciso lweDolophu neMimandla	KuKhala woTywala kwiNtshona Koloni neConbin South Africa	YIBELCOM	14
Ron Martin	Lilungu	17 kweye-Nkanga ka2022	Awukho	iOral History Methodology Certificate (Honours Level); iPost Graduate Diploma in Museum kunye neHeritage Studies (kwiinqanaba leHonours)	Lulawulo lweZibonelelo zeLifa leMveli; iNkumbulo; iinkqubo zesintu; iimbali ezifihlakeleyo	YISA First Peoples' Museum Foundation (Pty) Ltd; neSA Sendinggestig Trust.	IGIC	11
Mandla Mdludlu	Lilungu	17 kweye-Nkanga ka2022	Awukho	iBluris, LLB, Certificate kwiLabour Law	NguMthetho noMthetho weMpahla	YiKomiti yoPhicotho (kaMasपाल weOverstrand); iTVET yoNxweme olukwiNtshona; iNHBRC; neHPCSA	YIAPPEALS (elilungu elivingca isikhewu)	5
Corlie Smart	Lilungu	17 kweye-Nkanga ka2022	Awukho	iBProc; iLLM	NguMthetho weLifa leMveli kwanokuQulunqwa kweMgaqonkqubo	YiBelvidex PTY LTD	YIAPPEALS	17
Heidi Boise	Lilungu	17 kweye-Nkanga ka2022	Awukho	iBtech kwiArchitectural Technological and Planning Geomatics; iM Phil kwiConservation Built Environment	LuLawulo lweLifa leMveli kunye neMiba yoMgaqonkqubo	YiPatrimoint Concept	YIBELCOM	22

Igama	Isikhundla (ngokweSimo seBhunga leli-Qumrhu lika-Rhulumente)	Umhla a chongwe ngawo	Umhla arhoxe ngawo	Izidanga	Inkalo yobungcali	Ubulawuli kwiiBhodi (Dwelisa amaqumrhu)	Ezinye iikomiti okanye amaQela eMisebenzi (umz. iKomiti yoPhicotho/ iqela elijongene nokuncedisa uMphathiswa)	Inani leMihlangano ezinyas-iweyo
Reyhana Gani	Lilungu	17 November 2022	Awukho	UyiChartered Accountant	ZezeMali, uPhicotho lwaNgaphakathi nolwaNgaphandle, uLawulo loMngcipheko, iT, ukuqulunqwakwee-Ngxelo zamaKhondo kunye neNtsebenzo, iAPP, iSicwangcisoqhinga	Ayikho	Ayikho	5
Dennis Belter	Lilungu	17 kweye-Nkanga ka2022	27 kweye-Nkanga ka2024	iMCommPM - Pgrad Dip	YiNjineli yezolwakhiwo	YiGadomski Consulting Engineers	YIBELCOM	11
Gregory Ontong	Lilungu	17 kweye-Nkanga ka2022	Awukho	iPTD, iBTheology, iMCRP (Master of City and Regional Planning), iMPhil (Conservation of the Built Environment)	LiLifa leMveli elingaPhathekiyo eliphathelele kwindalo eyakhiweyo, uKufunyaniswa kwayo, uKhuselelo noLondolozo	YiDitsong National Museums of South Africa (ePitoli) nelungu leKomiti yeECPHRA	YIAPPEALS	15

Uluhlu lwamalungu eKomiti ukususela 2023 - 2025

IKomiti	Inani lemihlangano ebhanjiweyo	Inani lamalungu	Amagama amalungu
YiBELCOM	11	6	NguDennis Belter (warhoxa ngomhla wama27 kweyeNkanga ka2024) NguGraham Jacobs NguShawn Johnston NguHelene van der Merwe NguSiphiwo Mvumengwana NguHeidi Boise (owachongwa ngomhla wama27 kweyeNkanga ka2024 njengoSihlalo) NguKarin Dugmore-Strom (owachongwa ngomhla we5 kweyoKwindla ka2025)
YiAppeals	12	5	NguGregory Ontong (USihlalo) NguNicholas Baumann (wasweleka ngomhla we7 kweyoMqungu ka2025) NguAndrew van Graan NguStuart Hermansen NguCorlie Smart NguMandla Mdludlu (Olilungu elivingca isikhewu) NguClaire Abrahamse (owachongwa ngomhla we5 kweyoKwindla ka2025)
YiIGIC	5	7	NguRon Martin (USihlalo) UNksz Jenna Lavin NguLaura Milandri NguJacob Cloete (warhoxa ngomhla wama29 kweyeKhala ka2024) NguEmmylou Bailey NguLynn Michelle Abrahams (warhoxa ngomhla we5 kweyoMdumba ka2025) NguLeslie Witz NguRobyn Humphreys NguAmber Williams (owachongwa ngomhla we5 kweyoKwindla ka2025)
YiIACOM	12	8	NguDavid Gibbs (USihlalo) NguDave Saunders NguSarah Winter NguChefferino Fortuin NguKaty Smuts NguSamantha Lee NguJohn Wilson-Harris noAntonia Malan

Ukuhlawulwa kwamalungu ebhunga & naweekomiti

Imigodlo yeenzuzo zokusebenza zala magosa amaqumru athile amiselwe ngokwemithetho kwakunye namanye zidandalaziswa nguMphathiswa weMali ze zichazwe kwiSetyhula yeSebe leMali lePhondo. Isixa esifunyanwa nguSihlalo wePlenari ngamaR556.00 ngeyure, ze esikaSihlalo weKomiti sibe ngamaR486.00 ngeyure ze isixa esifunyanwa sibe ngsmaR337.00 ngeyure.

Ifani	Igama	Umvuzo R`000	Esinye isibonelelo (T&S) * R`000	Iyonke R`000
Bailey	Emmylou	15	0	15
Baumann	Nicholas	10	0	10
Belter	Dennis	25	2	27
Boise	Heidi	59	6	65
Cloete	Jacob	1	0	1
Dugmore-Strom	Karin	2	0	2
Fortuin	Chefferino	32	2	34
Gani	Reyhana	31	6	37

Ifani	Igama	Umvuzo R`000	Esiye isibonelelo (T&S) * R`000	Iyonke R`000
Gibbs	David	31	3	34
Hermansen	Stuart	11	4	15
Humpherys	Robyn	13	0	13
Jacobs	Graham	26	7	33
Johnston	Shawn	30	6	36
Lavin	Jenna	15	0	15
Lee	Samantha	0	3	3
Malan	Antonia	36	5	41
Martin	Ron	28	4	32
Mavumengwana	Siphiwo Innocent	35	4	39
Mdludlu	Mandla	10	0	10
Milandri	Laura	17	1	18
Ontong	Tyrone	34	1	35
Saunders	Dave	34	5	39
Smart	Cornelia	29	5	34
Smuts	Katie	30	5	35
Van Graan	Andre	17	0	17
Van Merwe	Helene	44	6	50
Willson-Harris	John	36	4	40
Winter	Sarah	29	4	32
Witz	Leslie	8	0	8
IYONKE		688	83	771

* Ezinye izibonelelo zibandakanya ezothutho, indawo yokuhlala, kunye nedatha apho kufanelekileyo.

5. ULAWULO LOMNGCIPHEKO

ILifa leMveli leNtshona Koloni ithabatha inxaxheba kwiKomiti yoLawulo loMngcipheko kushishino kunye neNkqubo yokuZiphatha (IERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ngenjongo yokuncedisa iGosa eLongameleyo ekwenzeni imisebenzi yalo ephathelele kulawulo lomngcipheko.

UMgaqonkqubo kunye neSicwangcisoqhingha soLawulo loMngcipheko

Eli Qumrhu limisele uMgaqonkqubo woLawulo loMngcipheko ngomhla we12 kwekaTshazimpuzi ka2021 kwiminyakamali u2021/22 - 2024/25. Lo mgaqonkqubo uthi theca ingqiqobulumko yolawulo lomngcipheko ze uvakalise, kwinqanaba eliphezulu, iindima kunye noxanduva lwamahlakani ahlukeneyo. Imisela isiseko senkqubo yolawulo lomngcipheko encediswa ziinkcukacha ezikwezi sicwangcisoqhingha.

ISicwangcisoqhingha soLawulo loMngcipheko kuShishino (iERM) kunye nesicwangciso somiselo zidandalazisa ukuba iQumrhu eli liza kwenza njani x li uMgaqonkqubo weERM owamkelwa liGosa eLongameleyo (iAO). Esi sicwangcisoqhingha seERM sisekelwe kuMgaqonkqubo neSicwangcisoqhingha sePhondo soLawulo loMngcipheko kuShishino (iPERMPS), njengoko sichaphazela amanqanaba omdla, ndawonye noMgaqonkqubo weERM kunye neeprofayili zomngcipheko.

Uxanduva lweERMECO

Iingxelo zeERMECO ezithi iluthobele uxanduva lwayo olususela kwiCandelo 51 (1)(a)(i) Umthetho woLawulo lweMali kaRhulumente, uMmiselo weSebe leMali 3.2.1 kunye neMimiselo yekonzo kaRhulumente ka2016, iSahluko 2, kwiSigaba 1, 2 no3. IERMECO ikwadiiza kwingxelo yayo ukuba imisele iMiqathango yeSalathiso ngokusesikweni (eyaphunyezwa nguSihlalo weERMECO ngomhla wama24 kwekaCanzibe ka2022) ze yamisela imicimbi yayo ngokuthobela le Miqathango yeSalathiso yaye iyenze yonke imisebenzi yayo ebandakanywe apho.

Amalungu eERMECO

IERMECO ibandakanya iAO kunye namalungu achongiweyo eqela lolawulo leSebe leMicimbi yeNkcubeko neMidlalo yaye ichotshewe nguAO yeSebe leMicimbi yeNkcubeko neMidlalo. USomaqhuzu kwiLifa leMveli leNtshona Koloni umele eli qumrhu kwiERMECO yeli Sebe ngokweMiqathango yayo yeSalathiso iERMECO ihlangene amatyeli amane (imihlangano yekota yengqalasela kwanokuqulunqwa kweengxelo) kulo nyaka siwushukuxayo. Uninzi lwale mihlangano ibizinyaswe ngawo onke amalungu okanye abameli bawo.

Le theybhile idiza iinkcukacha ezichaphazela amalungu eERMECO::

Ilungu	Isikhundla	Abazimasileyo
UMnu G Redman	IGosa eLongameleyo (uSihlalo)	4
UGqr C van Wyk	Umlawuli oyiNtloko: kwiMicimbi yeNkcubeko	4
UGqr L Bouah	Umlawuli oyiNtloko: kwezeMidlalo noLonwabo	4
UNksz J Boulle	INtloko yoLutsha neNkqubo yasemva kweSikolo	4
UNksz B Rutgers	Umlawuli: kwezoLawulo lweMali (yiCFO)	4
UMnu S Julie	Umlawuli: kwiNkxaso yeSicwangcisoqhinga kunye noLawulo lweNtsebenzo	4
UGqr M Janse van Rensburg	Umlawuli: kwiNkonzo yeeMyuziyam, iLifa leMveli kunye naMagama eeNdawo, ze abe nguSomaqhuzu weHWC	2
UMnu T Mchunu	Umlawuli: kwiiNkonzo zoBugcisa, iNkcubeko neeLwimi	4
UNksz C Sani	Umlawuli: kwiNkonzo yamaThala eeNcwadi	4
UNksz N Dingayo	Umlawuli: kwiNkonzo yooVimba bePhondo	4
UMnu T Tutu	Umlawuli: kwezokuPhakanyiswa kweMidlalo	4
UNksz D Manuel	Umlawuli: kwezoPhuhliso lweMidlalo	3
UMnu D Esau	USEkela Mlawuli: kuLawulo lwezaNgaphakathi (yiNtshatsheli yeMingcipheko)	3
UMnu D Flandorp	USEkela Mlawuli: kwiCandelo loBudlelane boShishino (liGosa lokuZiphatha)	

* *Bekusoloko kukho ukumelwa kweli cndelo xa amalungu engakwazi ukuwuzimisa umhlangano.

Esi silandelayo sisalathiso samane amagosa athe azimasa imihlangano yeERMECO kulo nyaka siwushukuxayo:

Igama	Isikhundla	Abazimasileyo
NguNksz L Africa	NguSosiba weERMECO	4
NguNksz G Abdullatief	NguMlawuli osaBambelelo: kwiiNkonzo zoBugcisa, iiLwimi kunye neNkcubeko	2
NguNksz J Boulle	YiNtloko yoLutsha neNkqubo yaseMva kweSikolo	1
NguMnu L Jara	kuLawulo lwezaNgaphakathi	3
NguNksz A Haq	NguMlawuli: kuLawulo loMngcipheko kuShishino, eDotP	3
NguNksz C Cochrane	NguMcebisi oyiNtloko ngeMingcipheko, eDotP	1
NguMnu D Micketts	NguMcebisi oyiNtloko ngeMingcipheko, eDotP	3
NguNksz J Reed	NguMcebisi oyiNtloko ngeMingcipheko, eDotP	3
Mr E Peters	NguMsebenzi ngeMingcipheko kwiICT, eDotP	1

Igama	Isikhundla	Abazimasileyo
NguMnu K Abelse	kuLawulo loMngcipheko kuShishino, eDotP	2
NguNksz V Simpson-Murray	NguMlawuli: kuPhicotho lwaNgaphakathi, eDotP	4
Mr P de Villiers	NguSekela Mlawuli: kuPhicotho lwaNgaphakathi, eDotP	4
NguNksz L Kotze	NguSekela Mlawuli: kuPhicotho lwaNgaphakathi, eDotP	1
NguNksz B Cebukhulu	NguSekela Mlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo, eDotP	4
NguNksz L Abrahams	NguSekela Mlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo, eDotP	1
NguNksz N Nongxaza	NguSekela Mlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo, eDotP	1
NguNksz A Snyder	NguSekela Mlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo, eDotP	1
noMnu W Theunissen	NguSekela Mlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo, eDotP	2

ERMECO key activities

- IGosa eLongameleyo nguSihlalo weERMECO ze uSekela Mlawuli: kwezolawulo lwaNgaphakathi yena abe yiNtshatsheli yoMngcipheko kweli sebe. Ekwenzeni imisebenzi yayo, iERMECO yenze ezi ntshukumo ziphambili zilandelayo kwisithuba salo nyaka:
- Ihlalatye iSicwangcisoqhingisa seSebe seERM, kunye neSicwangciso soMiselo ngaphambi kwesindululo seKomiti yoPhicotho kunye nokuphunyezwa yiAO;
- Ihlole ze yahlalutya imingcipheko ngokwamaqela amakhabathiso aiselweyo eekhathegori zeentlobo zomdla, yahlola ze yasebenzisa iinkqubo ezifanelekileyo zokulwilisana nemingcipheko kunye nokuyinyamezeleka njengoko isalathisa iPERMPS eyamiselwa liQoqo eliPhezulu laBalawuli bePhondo;
- Ifake ingxelo kwiAO ngazo zonke iinguqu eziphathekayo kwisimo semiingcipheko sesebe.;
- Iqinisekise ngemingcipheko yesebe esekelwe kwisicwangcisoqhingisa nejolise kummi. Oku kubonakalisa iinzame zesebe ekunikeni ingqwalasele imiba enegalelo kunye nefuthe elichaphazela ummi ngqo'
- Ifumene ze yanika ingqwalasele iinkcukacha ezingomngcipheko kwakunye neengxelo ezingeenguqu;
- Ibhaqe imingcipheko evelayo;
- Ihlalatye imingcipheko engaphandle kwamanqanaba onyamezelo ukuze kuthatyathwe ezinye iintshukumo/ingqwalasele;
- Iqwalasele isantya semingcipheko isenzela imingcipheko yesicwangcisoqhingisa sesebe;
- Ihlole ukumiselwa kweSicwangciso soMiselo lomgaqonkqubo woThintelo loBuqhophololo noRhwapphilizo;
- Ihlole umiselo loMgaqonkqubo wesebe, iSicwangcisoqhingisa kwakunye neSicwangciso soMiselo lweERM;
- Ihlole intsebenzo kwakunye nezicwangcisoqhingisa zothintelo ukuze kube nokuqwalaselwa imingcipheko enefuthe, echaphazela indlela yokuziphatha kwakunye naleyo yolwaphulomthetho loqoqosho;
- Yanikezela ngesikhokelo ze yabeka iliso kwinkqubo yolawulo lwendlela yokuziphatha kwisebe.

Eyona mingcipheko ithe yanikwa ingqwalasele ze yasonjululwa kwisithuba salo nyaka

Le ilandelayo yeyona mingcipheko iphambili ethe yanikwa ingqwalasele ze yasonjululwa kwisithuba salo nyaka:

Umngcipheko **welahleko kwizibonelelo zelifa lemveli ngenxa yemisebenzi yolungiso/yodiliso okanye ngenxa yokonakaliswa okungenazigunyaziso** uvakalisa ukutshatyalaliswa kwezibonelelo zelifa lemveli ezingnekuphinda zilungiseke ndawonye nomba wezakhono ezingonelanga ukuze kunyanzeliswe umthetho zakuba semngciphekweni wolwakhiwo olungagunyaziswanga izibonelelo zelifa lemveli. Ngoko ke, kuthi kwaqulunqwa izikhokelo ezifanayo yaye kukho noqeqesho oluqhubayo kumagosa, olunikezelwayo. Kubanjwa imihlangano yocweyo enesikhokelo ngolwazi ngezibonelelo zelifa lemveli namahlakani aphambili afana noluntu lweengingqi esisebenzisana nazo, amaqumrhu olondolozo kunye noomasipala.

IBhunga/iiKomiti zithabatha izigqibo ezinokuba azinawo amagunya okuzithabatha ngenxa yokungabi nalwazi kweekomiti ngomba wokuba ngawaphi na amagunya okanye imithetho esebenzayo. Ngoko ke, iqela elinikezela iingcebiso zomthetho liyizimasa yonke imihlangano yeekomiti ngenjongo yokunikezela isikhokelo ngokwemida yemithetho. Yonke imizuzu yemihlangano yeekomiti iqinisekiswa liqela elinikezela iingcebiso zomthetho kwakunye nabalawulu abakhulu beDCAS ngenjongo yokuqinisekisa ukuchaneka ngokomthetho. Lithe lenyuswa ke nenani lemihlangano yeeko, nto leyo icuthe iajenda ngelixa kusongezwa isakhono sekomiti sokujongana neemeko kumihlangano ngamnye ngokwaneleyo. Sele ikho inkqubo yeMisebenzi eNgephi ngenjongo yokukhawulezisa izielo apho kukwazeka khona. Amalungu akwaxhotyiswa ngoqeqesho, ulwaziso kunye nocweyo.

Imingcipheko ephambili nekhulayo kunyaka ozayo:

IQumrhu eli lithe laphinda lavavanya ze lalungisa iingxelo zalo ezingemingcipheko ze lafumanisa neenkalo ebezidinga ukuhlaziywa ngenjongo yokuthungelanisa iingxeke ezingemingcipheko kunye nemeko eguquguqukayo.

Ukulawulwa kwemingcipheko

Kuye kwenziwe iimvavanyo zesicwangcisoqhingisa nemingcipheko yeenkqubo ukuze kuqwalaselwe ukusebenza kwesicwangcisoqhingisa solwulo lwemingcipheko seli sebe kwanokuching imingcipheko emitsha nekhulayo ngenxa yeenguqu kwimeko yangaphakathi/yangaphandle. Imingcipheko yenkqubo nganye kwaye kwaboniswa ze kwaxoxwa ngayo ze yathiwa thaca kwimihlangano yekota yeERMECO. Kwaye kwalindeleka ukuba abaphathi abakhulu banikezele iingxelo ngenkqubela engokumiselwa kwezicwangciso zeentshukumo zokuncitshiswa kokuvela kwemingcipheko kunye/okanye nefuthe loko ukuba zithi zivele. IERMECO ikwabuyisele imingcipheko kwiinkqubo zazo ekufuneka zihlalutyiwe nzulu ze yandulula ukuba kuziwe kuziwe neendlela okanye amacebo okuyilawula. Abalawuli ngabo abathathela kubo umthwalo wemingcipheko yay eke baye baxoxe ngemiba yemingcipheko ngendlela yokusebenzisana neza ngeembono ezintsha. UMgaqonkqubo kunye neSicwangcisoqhingisa sesebe seERM zinikezelwa kuwo onke amagosa rhoqo ngonyaka kuwo onke amanqanaba abasebenza kuwo ukuze bahlale benolwazi ngamacebo athe aqulunqwa kwananjengendlela yokumisela ulawulo lwemingcipheko kwisebe ngokubanzi. Ulwazi ngolawulo lwemingcipheko lwathi lwanikezelwa kwiqonga lezobuchwepheshe ukuze amagosa abe nokuthabatha inxaxheba kuqeqesho alulawula ngokwabo. Iintshukumo ezithiwe thaca kwisicwangciso somiselo zihlolwa rhoqo ze kunikezelwa iingxelo ngazo ngamaxesha athile, kwangandlelanye iinkonzo ezikwiAPP ezihlolwa ngayo, ngenjongo yokufumanisa ukuba akunakubakho mingcipheko kwakunye nokutenxa na kwizalathiso kwanokuzuzeka kweziphumo kunye nokungathotyelwa kwezigunyaziso zemithetho nezemigaqonkqubo.

IKomiti yeQoqo leMpilotle kuPhicotho inikezele ngesikhokelo esizimeleyo kwinkqubo yolawulo lwemingcipheko yesebe. IKomiti yopPhicotho inikwe iingxelo zenkqubela ngeERM rhoqo ngekota kwakunye neerejista zemingcipheko ukuze idlale indima yayo ozimeleyo wokunikezela isikhokelo.

Isivaleliso

Kubekho inkqubela emandla kulawulo lwemingcipheko kunyakamali u2024/25. Kuthe kwenziwa nenkqubela entle ekumiseleni kolawulo lomngcipheko kwanokuphakanyiswa kwenqanaba lomqondo wemingcipheko kweli qumrhu nto leyo ibe negalelo kwintsebenzo entle yeli Qumrhu.

Eli nqanaba lenyukileyo lomqondo wemingcipheko kweli Qumrhu likhokelele kwizicwangcisoqhingisa zokusabela kwimingcipheko eziphucukileyo kwimingcipheko efananiseke kuthotho lweenkqubo (zeli qumrhu).

Ukugxila kweERMECO kwiindlela zokuZiphatha kweli Qumrhu kungokwemigaqo yenkcubeko yezikhokelo nolawulo ebandakanyekayo kweli Qumrhu.

6. ICANDELO LOLAWULO LWEZANGAPHAKATHI

Kuluxanduva lweGosa eLongameleyo ukuqhuba nokuvavanya kwanokuhlola iinkqubo zolawulo lwezangaphakathi ngenjongo yokuqinisekisa ukuba iintshukumo zolawulo ezikhoyo, ezisemgangathweni nezivulelekileyo yaye ziyaphuculwa xa kuyimfuneko oko. Ukuze kube nokuzuzeka oku, kubanjwa imihlangano noMphicothizincwadi Jikelele woMzantsi Afrika (iAGSA), abalawuli beNkqubo kunye noMphathiswa (uMEC) rhoqo ngekota ngenjongo yokubonisa ngeSicwangciso sokuPhuculwa koLawulo. Le ke yinkqubo ehlala isenziwa ngenjongo yokuqinisekisa ukuba Qumrhu lisebenza kwinqanaba elilindelekileyo ngokuthi liphucule imeko yezolawulo yaye iyasigcina isimo usalo soluvo loPhicotho olungenamakhwiniba.

ISebe liqulunqe iSicwangcisoqhingisa neSicwangciso sangaphakathi soLawulo lwezaNgaphakathi, ezamkelwa leli Qumrhu, nezidandalazisa isicwangciso esikwinqanaba eliphezulu ngokumiselwa kolawulo lwezangaphakathi kwimisebenzi yalo ephambili.

7. UPHICOTHO LWANGAPHAKATHI KUNYE NEEKOMITI ZOPHICOTHO

7.1 UMsebenzi woPhicotho lwaNgaphakathi (iIAF)

Injongo neSigunyaziso:

iIAF yenza luqilima isakhono seWCG sokudala, ukukhusela nokuzinzisa ixabiso ngokuthi inikezela ulawulo ze ekugqibeleni neKomiti yoPhicotho ngengqinisekiso ezimeleyo, esekelwe kwimincipheko nengenamkhethe, ingcebiso, ulwazinzulu kunye negnqikelelo.

Isigunyaziso sayo isifumana kwiPFMA, kwicandelo 38, xa fundwa kunye neNTR 3.2.

Umbono neSicwangcisoqhingha:

Isicwangcisoqhingha seIAF sithungelana neSikhokelo seSicwangcisoqhingha seSebe leNkulumbuso, esnokuthi sishwankathelwe ngolu hlobo “Khokela. Xhobisa, Yalathisa”. Isicwangcisoqhingha seIAF, esithungelane neSicwangcisoqhingha seSetyana: leNgqinisekiso yezoShishino, kwixesha lokusebenza elitsha eliyiminyaka emihlanu “Ulawulo oluneenguqu ngokwengqinisekiso esebenzayo, enefuthe kunye neenkonzelo zeengcebiso eziqikelela izidingo zamasebe angabaxhamli kunye nexabiso kubahlali”.

Itshata, imethodoloji kunye nezicwangciso zophicotho lwangaphakathi:

The I-IAF isebenza ngokwemigaqo yetshata, ethungelane nemimiselo yemithetho kwakunye neSikhokelo saMazwe ngaMazwe yeeNkqubo zaMakhono (iIPPF). Itshata le ihlalutywa rhoqo kunyaka wesibini yaye olwakutsha nje uhlalutyo lwaphunyezwa yiKomiti yeQoqo loPhicotho kwezoLawulo, iiNgcinga eziNtsha kunye neNkcubeko (G, I & C), ngokwemigaqo yesigunyaziso sayo esiphathelele kuxanduva lwamanye amacandelo, nenyanga yoMnga ka2024. I-IAF inemethodoloji ephunyaziweyo ethungelane kule tshata ze ithi thaca iinkcukacha eziphathelele kuxanduva lweIAF ngokwemigaqo yeTshata yeIAF kwakunye nezinye izikhokelo ezichaphazelekayo.

Isicwangciso sophicotho lwangaphakathi esiqengqelekayo seminyaka emithathu nesisekelwe kwisicwangcisoqhingha qhingha esiqengqelekayo seminyaka, kwakunye nesicwangciso sonyaka wokuqala wale mithathu iqengqelekayo wesi sicwangciso sisekelwe kwisicwangcisoqhingha emithathu, seSebe leMicimbi yeNkcubeko neMidlalo zazihlalutywe yiKomiti yeQoqo leMpilontle kuPhicotho ngomhla we9 kwekaTshazimpuzi ka2024.

Ukuzimela nokungabi namkhethe:

Kukumisela ukuzimela kweIAF, iingxelo zayo zabasebenzi eziya kuSomaqhuzu wezoPhicotho (uCAE), onikezela iingxelo yena ngokomsebenzi kwiiKomiti zamaQoqo oPhicotho zeWCG, ngqo kwiGosa eLongameleyo ngeentshukumo zangaphakathi zophicotho kwiSebe ze ngokwezolawulo kuDDG: wezeNgqinisekiso kwezoShishino kwiSebe leNkulumbuso. ICAE ikuqinisekisele ukuzimela kweIAF kwixesha lokunokuzimela kwengxelo kwiKomiti yeQoqo kuPhicotho G, I & C (xa ijongene nemisebenzi exananazileyo) ngomhla wama29 kweyeNkanga ka2024. Bonke abasebenzi beIAF bakuqinisekise minyaka le ukungabi namkhethe kwabo ngokwesinikezelo sokuthotyelwa kweKhowudi yeNdlela yokuZiphatha yeQumrhu laBaphicothizincwadi kwanangokokuthunywa ngaloo maxesha.

Uhlobo:

I-IAF yeWCG ngumsebenzi owenziwa ngaphathi ngokugqibeleleyo.

Abasebenzi:

Isimo esiphunyeziweyo seIAF esigqibeleleyo ngabasebenzi abangama 81 futhi ke ezingama43 kwezi zikhundla kungoku nje zikho kwisikhokelo. ISebe ngalinye lineqela elilelalo, yaye akukho zithuba ekusalindeleke ukuba zivingcwe ezibekelwe imali yentlawlo kwiqela elinoxanduva lweSebe. Izakhono kunye namava akhoyo kungoku nje kubasebenzi beIAF zifanelekile yaye ke ikho nenkqubo yoqeqesho esekelwe kulwazi.

INkqubo yeNgqinisekiso nokuPhuculwa koMgangatho (iQAIP):

Ikho iQAIP yay eke ukunikezelwa kweengxelo ngomiselo kwenzeka kwiKomiti yeQoqo loPhicotho iG, I &, ngokwemigaqo yesigunyaziso sayo esiphathelele kuxanduva oluxananazileyo, kabini ngonyaka. Uvavanyo lokugqibela luqoshelise ngenyanga yeNkanga ka2024 ze kwazuzeka izinga elithi “Ithobele ngokuPhangaleleyo”. Imiba ethe yavela apha iyalandelelwa yaye iyinxalenye yokuqulunqwa kweengxelo yiQAIP izisa kwiKomiti yeQoqo kuPhicotho iG, I & C.

Ubudlelane naMahlakani:

Bugciniwe ubudlelane obuhle nabalawuli abaphezulu nezikhulu zeSebe, yaye ukuba kukho imingeni kuyaboniswa ngayo ze kuqulunqwe amacebo nommeli wesebe elichaphazelekayo. Ekuqhutyweni kweNgqinisekiso eHlanganyelweyo kwiWCG, ubudlelane obuqhubayo busagcinakele neCandelo loLawulo lwezaNgaphakathi elikweli Sebe ndawonye neqela loPhicotho leAGSA elichaphazelekayo.

Isishwankathelo somsebenzi owenziwe yi-IAF ngexesha lokunika ingxelo:

- Isicwangciso esivunyiweyo soPhicotho-zincwadi lwaNgaphakathi seSebe, esibandakanya ukuqwalaselwa kwemimandla yophicotho-zincwadi yeQumrhu, ibe netotali ezintathu (3) zothethathethwano lwengqinisekiso kwaye akukho luthethathethwano lwengcebiso (jonga ingxelo yeKomiti yoPhicotho-zincwadi ukuze ufumane iinkcukacha). Konke uthethathethwano olucwangcisiweyo lwagqitywa.
- Bekungekho ludluliselo, akukho projekthi ze-ad-hoc kwaye akukho zithintelo ezithintela umsebenzi we-IAF.

(Nceda ujonge kumhlathi we-15 ongezantsi ukufumana ulwazi olubanzi malunga neKomiti yoPhicotho-zincwadi).

8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

Zikho iinkqubo, imigaqonkqubo kunye neenkqubo zokuqinisekisa ukuthotyelwa kwemithetho nemimiselelo.

9. UBUQHOPHOLOLO NORHWAPHILIZO

Ubuqhohololo norhwaphilizo zimele imingcipheko emikhulu enokuvela kwiiasethi zeli Qumrhu yaye zingaaba nefuthe elibi kwinkqubo yokuhanjiswa kweenkonzo kwanakwigama leli Qumrhu.

IWCG yamkele iSicwangcisoqhingana soKulwisana noBuhophololo noRhwaphilizo esiqinisekisa isimo sokungabunyamezeli kweli Phondo ubuqhophololo, ubusela norhwaphilizo. Ngokwemigaqo yesi Sicwangcisoqhingana, eli Qumrhu lizinikele ekungazinyamezelini izenzo zorhwaphilizo, ezobuqhophololo nezobusela okanyeke naziphi na ezinye izenzo zolwaphulomthetho, nokuba zenzeka ngaphakathi okanye ngaphandle na, yaye libaleqa kangangoko ze libatshutshise ngazo zonke iindlela zomthetho, nokuba ngoobani na abazimanya nezo zenzo okanye abenza amatilele okwenza oko.

Eli Sebe lineSicwangciso soKulwisana noBuhophololo noRhwaphilizo esiphunyeziweyo ndawonye neSicwangciso sayo soMiselelo esipha amandla iSicwangciso soThintelo. Akho amaqonga okunikezelwa kweengxelo ngezityholo zobuqhophololo, ezobusela nezorhwaphilizo yay eke ezi zenzo zichazwa ngokuthe vetshe kwiSicwangcisoqhingana sePhondo soKulwisana nBuhophololo noRhwaphilizo, uMgaqonkqubo woKuntama weWCG kwakunye neSicwangciso seSebe sokuThintela uBuhophololo noRhwaphilizo. Isityholo ngasinye esifunyenwe licandelo leeNkonzo loPhandonzulu kwiPhonso (iPFS) sirekhodwa kwiNkqubo yoLawulo lwaMatyala esetyenziswa njengesixhobo sabalawuli sokunikezelwa kweengxelo ngenkqubela eyenziwe kumatyala achaphazela iSebe kunye neli Qumrghuh kwanokuzze kukhutshwe iinkcukachamani ezingezi zenzo kwiWCG.

Abaqeshwa kunye nabasebenzi abathi bantame ngezikrokro zobuqhophololo, ezorhwaphilizo nezobusela bayakhuselwa ukuba ukuntama oko kukuntama okukhuselweyo (oko ke kukuthi, kuyamelana nezidingo zomthetho iProtected Disclosures Act, Nombolo 26 ka2000, umz. ukuba ukuntama oko bekwenziwe ngentliziyo entle). UMgaqonkqubo wokuNtama weWCG unikezela izikhokelo kubaqeshwa nabasebenzi ngendlela yokuvakalisa iinkxalabo nabaphathi babo, abathile abathile abakwiCG okanye bamaqumrhu angaphandle, apho banezizathu ezivakalayo ngokukholelwa ukuba ikho imikhuba okanye ubuqhetseba ababenzileyo kwiWCG. Nabani na ongathanda ukunikezela ingxelo ngezenzo zobuqhophololo, ezobusela nezorhwaphilizo uyalinikwa ithuba lokuhlala engaziwa yaye ke, ukuba uthi akwenze oko ngokwakhe, iinkcukacha zakhe zigcinwa ziyimfihlo ngumntu anikezele kuye ingxelo.

Ukuba, emva kophando, ubuqhophololo, ubusela okanye urhwaphilizo luyaqinisekisa, umsebenzi othabathe inxaxheba kwezo zenzo uye abizelwe kumhlangano woluleko. Ummeli weWCG oqalise iinkqubo zoluleko kulindeleke ukuba andulule ukugxothwa komqeshwa ochaphazelekayo. Apho kufumaniseka khona ubungqina bezenzo zolwaphulomthetho, ityala lolwaphulomthetho liye livulwe kwiiNkonzo zesiPolisa zoMzantsi Afrika.

10. UKUNCITSHISWA KONGQUZULWANO LWEZIDINGO

I-HWC iqinisekisa ukuba akukho kungqubana kwemidla ngokuqinisekisa ukuba Ukubhengezwa koMdlal (ifomu yeWCBD4) ifunyenwe kuye wonke umniki-nkonzo ongabhaliswanga kuVimba weeNkcukacha zabaBoneleli/uMbindi wababoneleli weNtshona Koloni. UNondyebo wePhondo uncedisa amasebe namaqumrhu oluntu ukunciphisa umngcipheko wokungqubana kwemidla apho abanini okanye abalawuli beenkampani bekwangabasebenzi bakarhulumente eNtshona Koloni. Oku kwenziwa ngokubonelela ngolwazi oluvela kwiPERSAL (iNkqubo yeMivuzo yaBasebenzi) malunga nabasebenzi bakarhulumente ababhaliswe njengabanini okanye abalawuli beenkampani. I-HWC iqinisekisa ukuba abantu abanjalo baneleta yemvume yoMsebenzi ovuzayo ngaphandle kweNkonzo kaRhulumente (RWOPS) phambi kokuba benze ushishino nabo. I-HWC ayikhange ifumane nakuphi na ukungqubana kwemidla kulo naliphi na ishishini kugqitywe ngababoneleli. Ukuba ungquzulwano olunjalo belufunyaniswa, lo mba uya kuthathwa njengobuqhophololo boLawulo lweNtengo kwaye, emva kophando lononophelo olufanelekileyo, umniki-nkonzo uya kuchongwa njengomniki-nkonzo 'ongakhethwanga'.

Ngokuphathelele kwiinkqubo eziqhutywe yi-HWC ngokwe-NHRA, ukubhaliswa kwempixano yenzuzo ngumba osisigxina kwii-ajenda zeBhunga neekomiti zalo. Imiba ebhaliswe ngamalungu kujongwana nayo ngokwemigaqo yezibonelelo ezifanelekileyo zombutho 'iMithetho yoCwangciso nokuZiphatha kweeNtlanganiso zeBhunga leLifa leMveli leNtshona Koloni kunye neeKomiti zalo', kukho nakuphi na ukungqubana kwemidla kunye namanyathelo athathiweyo ngokuphathelele kulo mba abhalwe phantsi kombandela ofanelekileyo woshishino.

11. IKHOWUDI YOKUZIPHATHA

Umgaqo-nkqubo ophunyezwe yiDCAS ubandakanya iHWC. UMgaqo wokuZiphatha usasazwa kubo bonke abasebenzi qho ngonyaka. Ukongeza, incwadana yengcaciso yeKomishoni yeNkonzo kaRhulumente malunga nokuphunyezwa ngokubonakalayo koMgaqo wokuZiphatha isasazwe kubasebenzi. Bonke abafundi abasanda kuqeshwa be-PAY bafumana iNdlela yokuziPhatha njengexalenye yomqulu wabo wokuziqhelanisa xa besemsebenzini kwaye imixholo ikwaxoxiwe ngexesha lenkqubo yoqheliso yesebe. Ngexesha leengxoxo ezahlukeneyo phakathi kwabaphathi abaphezulu nabaqeshwa beSebe eli, abasebenzi baye bakhunjuzwa ngomgaqo-nkqubo wesebe weSexual Harassment kunye nenkqubo emayilandelwe xa kunikwa ingxelo ngokuziphatha okunjalo.

Ukongeza, amalungu eBhunga leLifa leMveli leNtshona Koloni anyanzelekile ukuba asayine kwaye alandele umgaqo wokuziphatha ophathelele kwingingqi yawo yoxanduva.

12. IMIBA YEMPILO YOKHUSELEKO KWANEYENDALO ENGGONGILEYO

IDCAS inika iHWC iofisi yokusebenzela, umgaqonkqubo omiselwe yiDCAS ke ngoko uyasebenza nakwiHWC.

13. USOSIBA WENKAMPANI/WEBHODI

Akachaphazeleki.

14. UXANDUVA KULUNTU

Akachaphazeleki.

15. INGXELO YEKOMITI YOPHICOTHO

5.1 IKomiti yoPhicotho

ISigaba 1: IziNdululo zeKomiti yoPhicotho

- **Injongo neSigunyaziso:** IKomiti yeQoqo leMpilontle kuPhicotho iyikomiti emiselwe ngokomthetho yeSebe leMicimbi yeNkcubeko neMidlalo ze aMaqumrhu kaRhulumente ayo amathathu (3) enza imisebenzi yalo emiselwe ngowemithetho ngokwemigaqo yecandelo 77 lePFMA, uMmiselo 3.1 weNTR kwanemisebenzi emiselwe ngokwemigaqo yeMiqathango yalo yeZalathiso. IMiqathango yeZalathiso yokugqibela yeeKomiti zoPhicotho zeWCG kwaboniswa ngayo naBalawuli abaKhulu kwiPhondo ze yaphunyezwa yiKhabhinethi ngomhla we19 kweyoMdumba ka2025.
- **Ukuzimela:** IKomiti yeQoqo leMpilontle kuPhicotho izimele nggokugqibeleleyo kwiSebe naMaqumrhu kaRhulumente alo amathathu (3). Naluphi na ungquzulwano okanye ungquzulwano olurhanelekayo luye ludizwe njengokulindelekileyo kumhlangano ngamnye. Inkqubo yezinikezelo yonyaka ikwaphantsi kolawulo apho lonke ungquzulwano urhano ngongquzulwano lulandelelwayo nelo lungu lichaphazelekayo.
- **Ukukhuselwa kokuzimela kwelAF:** USihlalo weKomiti yeQoqo leMpilontle kuPhicotho uwuzimasile umhlangano weKomiti yeQoqo leMpilontle kuPhicotho iG, I & C apho iyenze yonke imisebenzi yayo exananazileyo. Ngomhla wama29 kweyeNkanga ka2024, kulo mhlangano, iKomiti yeQoqo kuPhicotho ihlalutye isimo selAF kwakunye nesinikezelo sokuzmela seCAE. Bekunganyanzelekanga ukyba iKomiti yeQoqo leMpilontle kuPhicotho ingenene kuyo nayiphi na imeko ebe nefuthe ekuzimeleni kwelAF kwisithuba sokuqulunqwa kwale ngxelo.
- **Intsebenzo ngokuthelakiswa nemisebenzi emiselwe ngokwemithetho:** IKomiti yeQoqo leMpilontle kuPhicotho ikholisekile ukuba iwufezile umsebenzi wayo njengoko kumiselwe kwiPFMA, kwiMimiselo yeSebe leMali, kwiIPPF kwanakwiMiqathango ephunyeziweyo yeZalathiso yeKomiti yoPhicotho.
- **Isimo seKomiti yoPhicotho:** Kwisithuba sokuqulunqwa kwale ngxelo iKomiti yeQoqo leMpilontle kuPhicotho ibe namalungu amathandathu (6) yaye ibe nomxube ofanelekileyo wezakhono ezidingekayo ekwenziweni kmsebenzi wayo. Onke amalungu ebengamalungu angaphandle. Yiya kwitheybhile ukuze ufumane iinkcukacha ngobulungu.
- **UkuzinyaswakweMihlangano:** IKomiti yeQoqo leMpilontle kuhicotho ihlangene kasixhenxe (7) kwisithuba seli xesha silishukuxauo. Yonke imihlangano ibiyeqhelekileyo, kungekho mihlangano iyeyodwa idingekayo kwisithuba seli thuba silishukuxayo. Yiya kwitheybhile ukuze ufumane iinkcukacha ngokuzinyaswa kwemihlangano.
- **Ukusonjululwa kwezindululo zeKomiti yoPhicotho:** IKomiti yeQoqo leMpilontle kuPhicotho ikholisekike ukuba izindululo zayo kwiSebe leMicimbi yeNkcubeko neMidlalo kunye naMaqumrhu kaRhulumente alo amathathu (3) ziyifumene ingqwalasela ebidingeka.
- **Uvavanyo lwentsebenzo yeKomiti yoPhicotho:** Kuthe kwenziwa iimvavanyo zonyaka ezisisangqa esigqibeleleyo kwintsebenzo yekomiti yophicotho. IKomiti yeQoqo leMpilontle kuPhicotho ifumene ngxelo equlethe iziphumo zenkqubo yovavanyo yonyaka yaye ngethuba lomhlangano wabo bonke oosihlalo beeKomiti zeQoqo leMpilontle kuPhicotho, kuye kwavunyelwana ngenkqubo eza kulandelwa xa kuqwalaselwa imiba efunyanisiweyo.
- **Imivuzo yeKomiti yoPhicotho:** IiKomiti zoPhicotho zeWCG zihlawulwa ngezinga eliphunyeziweyo elisekelwe kwizinga elimiselwe yiSAICA, futhi zihlawulelwa ukuzimasa imihlangano kuphela. Oosihlalo bafumene amaR2 835-00 ngeyureze amalungu wona afumana amaR2 126- 00 ngeyure. Inkcitho iyonke ephathelele kuzo zontathu iiKomiti zoPhicotho zeWCG ibe ziziR3.118m kwisithuba seli thuba lengxelo silishukuxayo, ezidizwe kumaxwebhu eSebe leNkulumbuso. Amalungu eeKomiti zoPhicotho asebenzela iqumrhu lombuzo awafumenanga naluphi na uhlobo lwentlawulo ekusebenzeleni iKomiti yoPhicotho yeWCG.

Isigaba 2: Isimo seKomiti yoPhicothokwakunye nokuZimasa

Le theybhile ingezantsi idiza iinkcukacha ezichaphazela amalungu ekomiti yophicotho:

IGama neFani	Izidanga	IQumrhu lekono	Ithuba leOfisi		Inani lemihlangano ezinyasinyasinye	Izinikezele ngamabango bucala nawoshishino kumhlango ngamnye	Abaqashwe liqumrhu lombuso	Inani lezinye iiAC ebelililungu kuzo ilungu kwisithubaa sale ngxelo	Inani lamanye amaqumrhu ilungu ebelililungu kuwo kwisithuba sale ngxelo
			Umhla wokuQala	Umhla wokuYeka					
UMnu Pieter Strauss (uSihlalo)	YiB Acc iB Comp Hons neCA (SA)	YiSouth African Institute of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	3	0
UGqr Gilbert Lawrence	YiM Med neMBChB	UnguGqirha obhalisiweyo	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	0	0
UMnu Terence Arendse	YiCA (SA)	YiSouth African Society of Chartered Accountants neCape Society of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	2	0
UNKsz Annelise Cilliers	YiCA (SA)	YiSouth African Institute of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	2	1
UNKsz Fayruz Mohamed	YiCA (SA)	YiSouth African Institute of Chartered Accountants iInstitute of Directors neChartered Institute for Securities and Investments	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	6	Ewe	Hayi	3	1
UNKsz Judy Gunther	B Compt M Cost Accounting CIA; CRMA	YiInstitute of Internal Auditors neSouth African Institute of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	6	Ewe	Hayi	2	2

ISigaba 3: Iinkalo zokuGxila kweKomiti yoPhicotho

- Ukusebenza kweenkqubo zolawulo lwezangaphakathi kunye neZiqinisekiso eziHlanganyelweyo**

ISebe kulindeleke ukuba liqulunqe ze ligcine iinkqubo zolawulo lwezangakwimeko elisebenza kuyo kwanokuphakamisa intseebnzo eyiyo neqhubayo, exhasa ukuqulunqwa kweengxelo ezichanekileyo kwanokuthotyelwa kwemithetho nemimiselo. IWCG imisele iSikhokelo esiHlanganyelweyo seNgqinisekiso esibhaqa ze sihlanganyele ababoneleli ngeenkonzo zengqinisekiso. Inqanaba lokuqala lengqinisekiso lulawulo wezengqinisekiso, eliding ukuba abaphathi bangaphakathi bagcine inkqubo esebenzayo yolawulo lwezangaphakathi ze zenziwe ezo nkqubo mihla le ngokuthi kumiselwe iinkqubo zolawulo lwabaphathi ze kuthatyathwe iinthukumo zokulungisa apho kusidinho khona. Inqanaba lesibini lengqinisekiso yingqinisekiso yezangaphakathi enikezelwa ngamacandelo awohluileyo kubalawuli abasebenzi ngqo kuyo, abathwaliswe uxanduva lokuvavanya imigaqonkqubo, iinkqubo, imigaqo, imigangatho kunye nezikhokelo. Inqanaba lesithathu lengqinisekiso ngababoneleli ngengqinisekiso abazimeleyo abakhokelwa yimigangatho yamakhono edinga awona manqanaba aphezulu okuzimela.

Kwathi kwaqulunqelwa iSebe kunye namaQumrhu kaRhulumente alo amathathu (3) iSicwangciso esiHlanganyelweyo seNgqinisekiso esisekelwe kwimingcipheko, phantsi kwesikhokelo secandelo lezoPhicotho lwaNgaphathi, eikwangumboneleli ozimeleyo. Icandelo loPhicotho lwaNgaphakathi linika iKomiti yoPhicotho nabaLawuli ingqinisekiso evakalayo yokuba iinkqubo zolawulo lwezangaphakathi zizezifanelekileyo nezisebenzayo.

Oku ke kuzuzeka ngokwesicwangciso esiphunyeziweyo sophicotho leangaphakathi esisekelwe kwiingcipheko, icandelo loPhicotho lwaNgaphakathi livavanya ukufaneleka kweenkqubo zolawulo ezijongana nemingcipheko ngelixa iKomiti yeMingcipheko yona ihlola ukumiselwa kweentshukumo zokulungisa.
- Ukusebenza komsebenzi wophicotho lwangaphakathi**

IKomiti yophicotho-zincwadi iye yabeka iliso kwaye yaphonononga impumelelo yomsebenzi wophicotho-zincwadi lwangaphakathi, kuquka nokuthotyelwa kwawo kunye ne-IPPF. Oko kubekwa kweliso nophononongo lwenziwe ngoQinisekiso loMgangatho kunye noPhuculo Iziphumo zenkqubo zinikezelwe kwikomiti yophicotho zincwadi kabini ngonyaka.
- Imisebenzi yophicotho-zincwadi lwangaphakathi**

For the year under review, no audit engagements were executed for the Entity, or as part of audit engagements for the Department that were related to the Entity.
- Ukusebenza kolawulo lomngcipheko**

I-AC iye yaluphonononga ulawulo lomngcipheko wequmrhu kwaye yanelisekile kukuba ikomiti yophicotho-zincwadi iyifezile imisebenzi yayo ngokomyalelo wayo.
- Ukwanela, ukuthembeka kunye nokuchaneka kweenkukacha zemali kunye nokusebenza**

I-AC iye yaphonononga iinkukacha zemali kunye nokusebenza kweQumrhu kwaye yanelisekile kukuba ikomiti yophicotho-zincwadi yenze imisebenzi yayo ngokwegunya layo.
- Imiba yocwangciso-mali nophicotho-zincwadi ichongiwe ngenxa yophicotho-zincwadi lwangaphakathi nolwangaphandle**

I-AC ayikachongi nayiphi na imiba yezocwangciso-mali kunye nophicotho-zincwadi ngaphandle kwaleyo ixeliweyo kwingxelo ye-AGSA kunye ne iingxelo zemali zonyaka.
- Ukuvavanywa kweengxelo zemali zonyaka**

IKomiti yoPhicotho-zincwadi ine:

 - Yaphonononga iNkcazo zeMali zoNyaka eziPhicothiweyo eziza kufakwa kwiNgxelo yoNyaka.
 - Iphonononge iNgxelo yoLawulo ye-AGSA kunye nempendulo yolawulo kuyo; kwaye
 - Iphonononge iinguqu kwimigaqo-nkqubo yocwangciso-mali neendlela zokusebenza njengoko kuchaziwe kwiiNkcazo zeMali zoNyaka
- Uphicotho-zincwadi lwangaphandle kunye nengxelo yoMphicothi-zincwadi Jikelele**

IKomiti yoPhicotho-zincwadi iye yaphonononga qho ngekota isicwangciso somiliselo seQumrhu kwimiba yophicotho-zincwadi ephakanyiswe kwi kunyaka ongaphambili. IKomiti yoPhicotho-zincwadi idibene ne-AGSA ukuqinisekisa ukuba akukho miba ingasonjululwanga ethe yavela kuphicotho-zincwadi olulawulayo. Amanyathelo olungiso kwiziphumo ezineenkukacha eziphakanyiswe yi-AGSA zibekwe esweni yi-AC rhoqo ngekota.

I-AC iyavumelana kwaye iyasamkela iziphumo zothethathethwano ze-AGSA malunga neeNkcazo zeMali zoNyaka kunye iphakamisa ukuba ezi Nkcazo zeMali ziPhicothiweyo zamkelwe kwaye zifundwe kunye nengxelo yazo.

- **Nayiphi na eminye imiba**

Akukho nanye.

- **Ukuqukumbela**

IKomiti yoPhicotho-zincwadi ilincoma iqumrhu ngokugcina isiphumo sophicotho-zincwadi esingenachaphaza, kungekho nto ifunyenweyo.



Dr G Lawrence

USihlalo weKomiti yoPhicotho-zincwadi yeQela lokuPhila

Date: 08 EyeThupha 2025

16. UKUTHOTYELWA KWEENKCUKACHA ZENTSEBENZO YEB-BBEE

Le theybhile ilandelayo iqoshelise ngokwemigaqo yokuthotyelwa kwemimimsele yeBBBE ekumthetho iBBBEE Act ka2013 kwananjengoko imiselwe liSebe loRhwebo, uShishino noKhuphiswao.

Ingaba ikho iKhwodi yeNkqubo yokuSebena ngeNdlela esetyenziswe leli Sebe/Qumrhu likaRhulumente (kumaNqanaba 1 - 8 eSetifiketi seB-BBEE) kwinkalo yoku kulandelayo:		
Ikhathiso	Impendulo Ewe / Hayi	Ingxoxo (ibandakanya ingxoxo kwimpendulo yakho ze walathise ekubeni ngawaphi amanyathelo ath athatyathelwa injongo yokuthobela)
Imeko enika ilungelo lokuba nenyhweba yokukhutshelwa iilayisenisi, iinyoba okanye ezinye izigunyaziso kwinkalo yentshukumo zoqoqosho ngokwemigaqoo yawo nawuphi na umthetho?	Hayi	Eli Qumrhu alikhuphi zilayisenisi, iinyoba okanye izigunyaziso kwinkalo yeelayisenisi, iinyoba okanye izigunyaziso yeentshukumo zoqoqo ngokwemigaqoo yawo nawuphi na umthetho.
Ukuqulunqwa nokumiselwa komgaqonkqubo weentengo ojolise kwabathile?	Ewe	Umgagqonkqubo weSCM weli Qumrhu ugunyazisa ukuba kumiselwe iintengo ngokomkhethe.
Imeko enika ilungelo lokuba nenyhweba yokuthengiswa kwamashishini ombuso?	Hayi	Eli qumrhu alizibandakanyi ekuthengisweni kwamashishini ombuso.
Ukuqulunqwa kwamakhabathiso ookungena kumatyathanga entsebenziswano kwicandelo labucala?	Hayi	Eli Qumrhu alithabathi nxaxheba kumatyathanga entsebenziswano necandelo labucala.
Ukuqulunqwa kwamakhabathiso okuthiwa jize ngeenyoba, iinkxasomali kunye nezkimu zotyalomali ekuxhasweni kwenkqubo eXananazisiweyo yoKuxhobisa abaMnyama ngokoQoqosho?	Hayi	Eli Qumrhu alibandakanyeki ekunikezelweni kweenyoba, iinkxasomali okanye izkimu zotyalomali ngenjongo yokuxhaswa kwenkqubo yokuXhotyiswa kwabaMnyama ngokoQoqosho.

ISIGABA D: ULAWULO LWEMICIMBI YABASEBENZI

IBaboon Point, eseElands Bay
IElands Bay, kubandakanywa neBaboon Point, idume ngemizobo
yamagumbi emangalisayo, enika ukuqonda imbali ecebileyo kunye
nefuthe lolifa lwendawo.



1. INTSHAYELELO

Abasebenzi baqeshwa liSebe leMicimbi yeNkcubeko neMidlalo, ze ezo nkukacha ke zivele kwiNgxelo yoNyaka yeDCAS.

2. IINKCUKACHAMANANI EZINGEMICIMBI YABASEBENZI

Ezi nkcukachamanani ezidizwe kule Ngxelo yoNyaka yeSebe leMicimbi yeNkcubeko.

ISIGABA E: UKUTHOTYELWA KWENGXELO YEPFMA

INdledlana yeeNtaba zeSwartberg, ePrince Albert
I-Swartberg Pass, ekwiNdawo yeLifa leHlabathi ye-UNESCO, ikwi-ndawo
phakathi kwe-Oudtshoorn ne-Prince Albert. Le pass yavulwa ngomhla
wama-10 kuJanuwari 1888. Iindonga zokuxhasa ezenziwe ngamatshe,
ezixhasa ezinye iindwendwe zayo ezijikelezayo, zisekhona kwaye
zineminyaka engaphezu kwe-130.

1. INKCITHO ENGAGUNYAZISWANGA ENGENANZUZO NEYILAHEKO KUNYE NELAHLEKO KWEZIPHATHEKAYO

1.1. Inkcitho engagunyaziswanga

a) Ukuthungelanisea kwenkcitho engagunyaziswanga

Ingcaciso	2024/25	2023/24
	R'000	R'000
Ibhalansi yokuvula	-	-
Iinguqu kwibhalansi yokuvula	-	-
Ibhalansi yokuvula njengoko iphinde yamiselwa	-	-
Isongezo: Inkcitho engagunyaziswanga eqinisekisiweyo	-	-
Nganeno: Inkcitho engagunyaziswanga eyenyuselweyo	-	-
Nganeno: Inkcitho engagunyaziswanga engenyselwanga ze yasuswa	-	-
Nganeno: Inkcitho engagunyaziswanga ebuyisekayo	-	-
Nganeno: Inkcitho engagunyaziswanga ethe ngabuyisekiyo ecinyiweyo	-	-
Ibhalansi yokuvala	-	-

linwothi zokuthungelanisa

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ebiphantsi kovavanyo	-	-
Inkcitho engagunyaziswanga ephathelele kunyaka ongaphambili ze waziswa kulo unyaka	-	-
Inkcitho engagunyaziswanga yalo nyaka umiyo	-	-
Itotali	-	-

b) linkcukacha zenkcitho engagunyaziswanga yalo nyaka neyonyaka ophelileyo (phantsi kovavanyo, ukuzimisunder assessment, determination, and investigation)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ephantsi kovavanyo	-	-
Inkcitho engagunyaziswanga engahoyakelanga	-	-
Inkcitho engagunyaziswanga ephantsi kophando	-	-
Itotali	-	-

c) linkcukacha zenkcitho engagunyaziswanga engahoyakelanga

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga engahoyakelanga	-	-
Itotali	-	-

d) linkcukacha zenkcithoengagunyaziswanga esusiweyo - (ayiyekwanga)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ENGAYEKWANGA nesusiweyo	-	-
Itotali	-	-

e) linkcukacha zenkcithoengagunyaziswanga ebuyisekayo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ebuyisekayo	-	-
Itotali	-	-

f) linkcukacha zalo nyaka nezonyaka ophelileyo zenkcitho engagunyaziswanga ecinyiweyo (engabuyisekiyo)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ecinyiweyo	-	-
Itotali	-	-

Ukudiza okongezelelweyo okuphathelele kubudlelwane namanye amaQumrhu

g) linkcukacha zeemeko zokungathobeli apho iqumrhu libandakanyeka kubudlelwane namanye amaqumrhu (pho elo qumrhu lingenalo uxanduva lokungathobeli)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Azikho		
Itotali		

h) linkcukacha zenkcitho engagunyaziswanga apho iqumrhu libandakanyeka kubudlelwane namanye amaqumrhu (apho elo qumrhu ililo elinoxanduva lokungathobeli)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Azikho		
Itotali		

i) linkcukacha zamanyathelo oluleko athe athatyathwa ngenxa yenkcitho engagunyaziswanga

Amanyathelo oluleko athatyathiweyo
Awekho

1.2. Inkcitho engenanzuzo neyilahleko

a) Ukuthungelani kwenkcitho engenanzuzo neyilahleko

Ingcaciso	2024/25	2023/24
	R'000	R'000
Ibhalansi yokuvula	-	-
Iinguqu kwibhalansi yokuvula	-	-
Ibhalansi yokuvula njengoko iphinde yamiselwa	-	-
Isongezo: Inkcitho engagunyaziswanga eqinisekisiweyo	-	-
Nganeno: Inkcitho engagunyaziswanga eyenyuselweyo	-	-
Nganeno: Inkcitho engagunyaziswanga engeniyuselwanga ze yasuswa	-	-
Nganeno: Inkcitho engagunyaziswanga ebuyisekayo	-	-

Ukulungelelanisa amanqaku

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ebiphantsi kovavanyo	-	-
Inkcitho engenanzuzo neyilahleko ephathelele kunyaka ongaphambili ze yabonwa kulo nyaka	-	-
Inkcitho engenanzuzo neyilahleko yalo nyaka sikuwo	-	-
Itotali	-	-

b) Iinkcukacha zenkcitho engenanzuzo neyilahleko (ephantsi kovavanyo, ingqwalasela, kunye nophando)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko phantsi kovavanyo	-	-
Inkcitho engenanzuzo neyilahleko ephantsi kwengqwalasela	-	-
Inkcitho engenanzuzo neyilahleko ephantsi kophando	-	-
Itotali	-	-

c) Iinkcukacha zenkcitho engenanzuzo neyilahleko ebuyisekayo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ebuyisekayo	-	-
Itotali	-	-

d) Iinkcukacha zenkcitho engenanzuzo neyilahleko engabuyisekiyo necinyiweyo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ecinyiweyo	-	-
Itotali	-	-

e) linkcukacha zamanyathelo oluleko ngenxa yenkcitho engagunyaziswanga neyilahleko

Amanyathelo oluleko athatyathiweyo
Awekho

1.3. Izidandalaziso ezongezelelweyo eziphathelele kwiilahleko ngokwemigaqo yeCandelo 55(2)(b)(i) &(iii) lePFMA

a) linkcukacha zelahleko kweziphathekayo ngenxa yezenzo zolwaphulomthetho kulo nyaka nakunyaka ophelileyo

Ilahleko kweziphathekayo ngenxa yezenzo zolwaphulomthetho	2024/25	2023/24
	R'000	R'000
Ubusela	-	-
Ezinye eziphathekayo ezilahlekileyo	-	-
Nganeno: Ezibuyisekayo	-	-
Nganeni: Ezingabuyisekiyo nezicinyiweyo	-	-
Itotali	-	-

b) linkcukacha zezinye eziphathekayo ezilahlekileyo

Uhlobo lwezinye eziphathekayo ezithe zalahleka	2024/25	2023/24
	R'000	R'000
(Hlanganisa amabakala amakhulu, kodwa udwelise eziphathekayo)	-	-
Itotali	-	-

c) Ezinye eziphathekayo ebezilahlekile zabuyiseka

Uhlobo lweelahleko	2024/25	2023/24
	R'000	R'000
(Hlanganisa amabakala amakhulu, kodwa udwelise eziphathekayo)	-	-
Itotali	-	-

d) Ezinye eziphathekayo ezilahlekileyo ezingabuyisekiyo nezicinyiweyo

Uhlobo lweelahleko	2024/25	2023/24
	R'000	R'000
(Hlanganisa amabakala amakhulu, kodwa udwelise eziphathekayo)	-	-
Itotali	-	-

2. UKUHLAWULWA EMVA KWEXESHA/UKUNGAHLAWULWA KWAMASHISHINI

Ingcaciso	Number of invoices	Consolidated Value
		R'000
li-invoysi ezisemgangathweni ezifumanekileyo	52	406
li-invoysi ezihlulwe kwisithuba seentsuku ezingama30 okanye kwixesha ebekuvunyelwene ngalo	52	406
li-invoysi ezihlulwe emva kweentsuku ezingama30 okanye kwixesha ebekuvunyelwene ngalo	Alikho	-
li-invoysi ezindala kuneentsuku ezingama30 okanye kunexesha ebekuvunyelwene ngalo (ezingahlawulwanga nekungekho lungqzulwano ngazo)	Alikho	-
li-invoysi ezindala kuneentsuku ezingama30 okanye kunexesha ebekuvunyelwene ngalo (ezingahlawulwanga nekukho ungqzulwano ngazo)	Alikho	-

3. ULAWULO LWETYATHANGA LEENTENGO

3.1 Iintengo ngezinye iindlela

Ingcaciso ngePhulo	Igama leshishini	Uhlobo lwentengo ngezinye iindlela	Inombolo yesibhambathiso	Ixabiso lesibhambathiso R'000
Kukuhlaziywa kweLayiseni yeCaseWare	NguAdapt IT	Yibhidi eValelekileyo	HWC_ORD-POA45389	31
Yintlawulo yohambo oluya eRobben Island	YiMyuziyam yaseRobben Island	Yibhidi eValelekileyo	HWC_ORD-POA45424	52
Kukuhlaziywa kweLyisenisi kaPastel	NguSAGE Pastel Accounting	Yibhidi eValelekileyo	HWC_ORD-POA45192	20
Itotali				103

* Umboneleli nguye yedwa umboneleli wesoftware yeCaseware esetyenziselwa ukuqulunqa iMali yoNyaka. Iingxelo.

** Umthengisi nguye yedwa obonelela ngeehambo ngephenyane ukuya eRobben Island

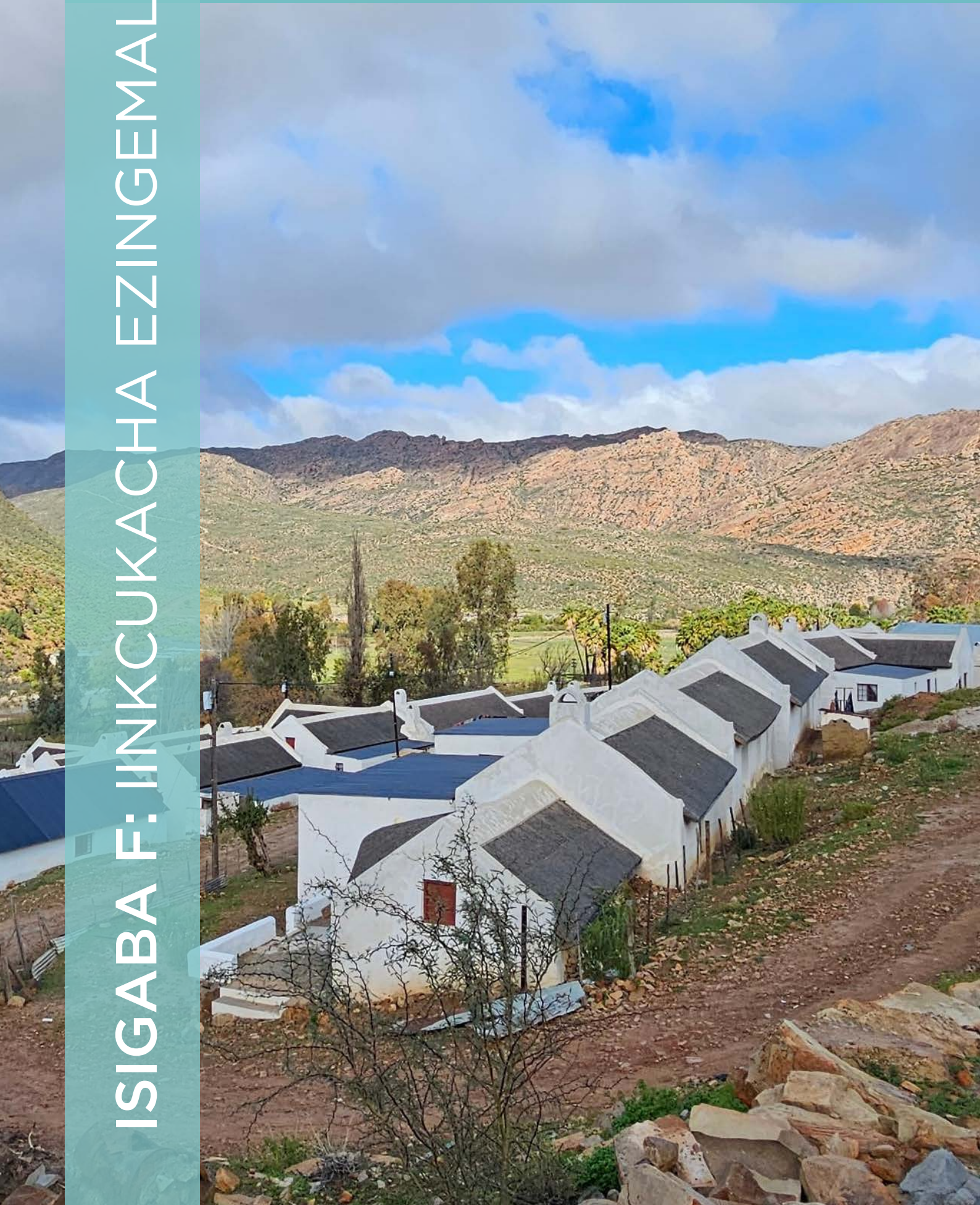
*** Umboneleli nguye yedwa umboneleli wePastel accounting software esetyenziswa njengolawulo oluphambili lwemali inkqubo yequmrhu.

3.2 Iyantlukwano kwizibhambathiso kwakunye nokwandiswa

Ingcaciso ngephulo	Igama leshishini	Uhlobo lweenguqu kwisibhambathiso (Ukwandiswa okanye ukwaHlukaniswa)	Inombolo yesibhambathiso	Ixabiso lesibhambathiso lokuqala R'000	Ixabiso le(z)/sibhambathiso sangaphambili okanye ukwaHlukaniswa (ukuba likho)	Ixabiso lokwandiswa kwangoku kwesibhambathiso okanye ukwahlukaniswa R'000
Ayikho						

ISIGABA F: INKCUKACHA EZINGEMALI

Wuppertal, eCederberg, ukwakhiwa ngokutsha kweendawo zokuhlala kwiNdawo yeLifa leMveli ekhuselweyo yeWuppertal Moravian Mission Station emva komlilo ka-2018.



INgxelo yoMphicothizincwadi waNgaphandle

Ingxelo yoMphicothizincwadi jikelele kwiPalamente yeNtshona Koloni ngeHeritage Western Cape

Ingxelo engeengxelo zeMali

1. Ndihlalutyile iingxelo zemali zeLifa leMveli leNtshona Koloni ezithiwe thaca kwikhasi 3 ukuya kwelama23, eliqulethe ingxelo yesimo ngokweMali ukuya kuthi ga ngomhla wama31 kweyoKwindla ka2025, ingxelo yentsebenzo ngokwemali, ingxelo engeenguqu kwiiasethi eziseleyo, ingxelo yokutholekiswa kweenkcukacha zesabelomali kunye nezona zixa kulo nyaka uphelileyo, ndawonye neenowuthi ezihlonyelwe kwiingxelo zemali, kuquka nesishwankathelo semigaqonkqubo yocinozincwadi ephambili.

Isivaleliso

2. Ngokolu hlalutyio lwam, akukho nto ithe qatha nendibangele ndikholelwe ezi ngxelo zemali azivakalisi ngokuchanekileyo, ngazo zonke iindlela ezivakalayo, isimo zeLifa leMveli leNtshona Koloni ngokwemali ukuya kuthi ga ngomhla wama31 kweyoKwindla ka2025 kwakunye nentsebenzo yayo ngokwemali ndawonye nokungena nokuphuma kwemali ngokweMigangaho eYamkeleke ngokuPhangaleleyo yoMsebenzi woGcinozincwadi (iGRAP) kwanangokwemimiselo yeMthetho woLawulo lweMali kaRhulumente 1 ka1999 (iPFMA).

Uxanduva lwegosa elongameleyo kwezi ngxelo zemali

3. iGosa elongameleyo linoxanduva lokuqulunqwa kwakunye nokudandalaziswa kuhle kweengxelo zemali ngokemigaqo yeGRAP neyePFMA kwanangokwemimiselo yolawulo lwezangaphakathi njengoko libona kunyanzelekile iGosa elongameleyo ngenjongo yokuvulela ukuqulunqwa kweengxelo zemali ezingenamakhwiniba, nokuba kungenxa yobuqhophololo okanye ngempazamo.
4. ekuqulunqweni kweengxelo zemali, iGosa elongameleyo linoxanduva lokuvavanya isakhono sequmrhu sokuqhuba njengesiqhelo; lidiza, njengoko kulindelekile, imiba ephathelele kwimeko yokuqhuba njengesiqhelo; kwanokusebenzisa isiseko sogcinozincwadi sokuqhuba njengesiqhelo ngaphandle kokuba kukho ndibanisela ithile yolawulo emiselwe ngokukuko eceba ukubhangisa eli qumrhu likarhulumente okanye ukuliyekisa ukusebenza, okanye alinayo enye indlela ngaphandle kokwenza oko.

Uxanduva lomphicothizincwadi jikelele kuphicotho lweengxelo zemali

5. uxanduva lwam kukuvakalisa uluvo ngezi ngxelo zemali zilandelayo. Ndilwenze uhlalutyio lwam ngokwemigaqo yoMgangatho waMazwe ngaMazwe woMsebenzi woHlalutyio (iSRE) 2400 (eHlaziyiweyo), iMisebenzi yohlalutyio lweengxelo zemali zangaphambili. Umgangatho lo umisela ukuba ndivalelise ngokuba ikho na into endithe ndayibhaqa endenza ndikholelwe ukuba ezi ngxelo zemali, xa zithatyathwa zizonke, aziqulunqwanga kwiinkalo zonke ngokwemigaqo yesikhokelo esisebenzayo sokunikezelwa kweengxelo. Lo mgangatho ukwamisela ukuba ndithobele imimiselo echaphazelekayo yendlela yokuziphatha.
6. Uhlalutyio lweengxelo zemali ngokwemigaqo yeSRE 2400 (eHlaziyiweyo) ngumsebenzi wengqinisekiso ongagqibelelanga. Kulindeleke ukuba ndenze iinkqubo, ezithi ubukhulu becala ziquathe ukubuzwa kwemibuzo kubaphathi nabanye abakweli qumrhu liphicothwayo, njengoko kulindelekile, kwanokusebenzisa iinkqubo zohlalutyio, kwanokuhlola ubungqina obufumanekileyo.
7. Iinkqubo ezenziweyo kumsebenzi wohlalutyio mincinci kakhulu kunaleyo yenziwa kuphicotho olwenziwe ngokwemigaqo yeMigangatho yaMazwe ngaMazwe yoPhicotho. Kwangokunjalo, andivakalisi luvo lwaluphicotho ngeengxelo zemali.

INGxelo yoMphicothizincwadi waNgaphandle

Ingxelo ngengxelo yentsebenzo yonyaka

8. Ngokwemigaqo yoMthetho woPhicotho-zincwadi lukaRhulumente 25 ka2004 (iPAA) kwanangokwesaziso esiphangaleleyo esikhutshwe ngokwale migaqo; kufuneka ndiphicothe ze ndinikezele ingxelo ngokuba lulutho kwanokuchaneka ngeenkukacha ezingentsebenzo ngokuzithelekisa neenjongo ebezimiselwe kwantlandlolo kwezo zalathisi zentsebenzo zithe zachongwa nezivakalayo ezidandalaziswe kule ngxelo yentsebenzo. IGosa elongameleyo linoxanduva lokuqulunqwa kwengxelo yentsebenzo yonyaka.
9. ndichonge ezi zalathisi zentsebenzo zilandelayo nezichaphazela inkqubo: ulawulo lwezibonelelo zelifa lemveli kwingxelo engentsebenzo yonyaka ophele ngomhla wama31 kweyoKwindla ka2025. Ndichonge ezo zalathisi zilinganisela intsebenzo yeli qumrhu kweyona misebenzi yalo ingundoqo nebalulekileyo kwinkalo yesizwe, eyeluntu lokuhlala okanye eyokuybandakanyeka koluntu ngokubanzi.
 - Inani lemisebenzi yokuhlolwa kweziza eyenziwe kwiwiza zelifa leMveli kwinqanaba lephondo
 - Inani lemicimbi ethe yasindlekwa kwiziza zelifa leMveli kwinqanaba lephondo ngenjongo yokuphakanyiswa kwezibonelelo zelifa leMveli
 - Inani leenkqubo ezithe zasindlekwa ngenjongo yokuphakamisa ulawulo lwezibonelelo zelifa leMveli
10. Ndivavanye iinkcukacha ezinikezelweyo ngentsebenzo ngezalathisi zentsebenzo ezichongiweyo nezivakalayo ngokuzithelekisa namakhabathiso aqulunqwe kwinkqubo yolawulo lwentsebenzo kwanakwisikhokelo sokuqulunqwa kweengxelo, njengoko kuchaziwe kwisaziso esiphangaleleyo. Xa kuqulunqwa ingxelo yentsebenzo yonyaka kusetyenziswa le migaqo, iye inikezele iinkcukacha ezilulutho nezichanekileyo kunye nolwazi kubasebenzisi ngocwangciso kwakunye nokufezekiswa kweenjongo zeli qumrhu.
11. ndenze iinkqubo zokuvavanya ukuba ingaba:
 - izalathisi ezisetyenzisiweyo zocwangciso nezokuqulunqwa kwengxelo yentsebenzo ingathungelaniwa ngqo na nesigunyaziso sentsebenzo yeli qumrhu kwanokuzuzeka kweenjongo zayo ezicwangcisiweyo
 - izalathisi ezichongiweyo eziphathelele zikulungele na ukulinganiselwa kwentsebenzo yeli qumrhu likarhulumente ngokuzithelekiswa neyona misebenzi yalo imiselwe ngokwemithetho nephambili kwakunokuba ingaba iinjongo zalo ezicwangcisiweyo zibandakanyiwe na
 - izalathisi zichazwe kakuhle yaye ziyaqinisekiseka ngenjongo yokuqinisekisa ukuba ziqondakala lula yaye zisetyenziswa rhoqo futhi ke ndiyaziqinisekisa neemethodi kunyen eenkqubo ezisetyenziswe ekulinganiseleni intsebenzo
 - iithagethi zingathungelaniwa ngqo ekuzuzekeni kwezalathisi yaye zizezithile, ezithungelaniwe kumaxesha nezilinganisekayo ngenjongo yokuqinisekisa ukuba kuqondakala lula ukuba yintoni na ekufuneka yenziwe, nini, inqanaba elilindelekileyo lentsebenzoz ndawonye nendlela evavanywa ngayo intsebenzo
 - Izalathisi kunye neethagethi ekuthe kwanikezelwa ingxelo ngazo kwingxelo yentsebenzo yonyaka zikwafana nezo bezimiselwe kumaxwebhu okuqala nahlaziyiweyo ocwangciso
 - iinkcukacha zentsebenzo ekunikezelwe ingxelo ngazo zinikezelwa kwingxelo yentsebenzo yonyaka ngendlela ekwamiselweyo
 - bukho ubungqina obaneleyo nobuxhasayo ngeenzuzo ekunikezelwe ingxelo ngazo kwanangezizathu ezinikezelweyo nangayiphi na imeko yokuzuzeka kakhulu okanye yokungazuzeki kweethagethi.
12. Ndenze ezi nkqubo ngenjongo yokunikezela ingxelo ngezimvo ezibonakalayo kuphea; kwanokuze ndivakalise uluvo okanye isivaleliso esiqinisekisaayo.
13. Andibhaqanga naziphi na izinto eziphathekayo ngeenkukacha zentsebenzo ekunikezelwe ingxelo ngazo kwezi zalathisi zentsebenzo zichongiweyo.

Ingxelo engokuthotyelwa kwemithetho

14. ngokwemigaqo yePAA kwaneyesaziso esiphangaleleyo esikhutshwe ngokwale migaqo, kufuneka ndiphicothe ze ndinikezele ingxelo ngokuthotyelwa kwemithetho elawulayo ephathelele kwimiba yemali, ulawulo lwemali kunye nemiba imiba echaphazelekayo. IGosa elongameleyo linoxanduva lokuthotyelwa kwemithetho leli qumrhu likarhulumente.

INgxelo yoMphicothizincwadi waNgaphandle

15. ndenze iinkqubo ngenjongo yokuvavanya ukuthotyelwa kwemimiselo ethile kwimithetho ephambili ngokwemigaqo yemethodoloji yokuqulunqwa kwezimvo zeAGSA. Lo msebenzi ayinomsebenzi wengqinisekiso. Kwangokunjalo, andivakalisi luvo okanye sivaleliso sangqinisekiso.
16. Ngokwenkqubo yeAGSA esele inezimvi, ndikhethe imimiselo ekwimithetho ephambili ngenjongo yokuvavanya ukuthotyelwa kwemimiselo ephathelele kulawulo lwentsebenzo yemali kweli qumrhu, ecacileyo ukuze kuvuleleke ukulinganiselwa novavanyo lwarhoqo, ngelixa ndineenkukacha ezaneleyo yaye ndikwakulungele ngokugqibeleleyo ukunikezela aingxelo ngendlela eqondakalayo. Imimiselo yemithetho echongiweyo ibandakanyiwe kwisihlomelo sale ngxelo yomhicothizincwadi.
17. Andibhaqanda naziphi na iimeko eziphathekayo zokungathotyelwa kwemimiselo yemithetho echongiweyo.

Iintsilelo kwinkqubo yolawulo lwezangaphakathi

18. ndiziqwalasele iinkqubo zolawulo lwangaphakathi ezichaphazela umsebenzi wam kwiingxelo zemali, ingxelo yentsebenzo yonyaka kunye nengokuthotyelwa kwemithetho elawulayo; kodwa ke, injongo yam ibingekuko ukuvakalisa ingqinisekiso ngazo.
19. Andibhaqanga naziphi na iziphene kwinkqubo yolawulo lwezangaphakathi.

Ulawulo lwenkqubo yokuziphatha ngendlela kwakunye nolawulo lomgangatho

20. andiyonxalenye yeli qumrhu likarhulumente ngokwemigaqo yekhowudi yokuziphatha yeMigangatho yeBhodi yaMazwe ngaMazwe yeNdlela yokuZiphatha kubaGcinizincwadi abaqeeshiweyo (kuquka iMigangatho yaMazwe ngaMazwe yokuZimela) (ikhowudi yeESBA) ndawonye neminye imimiselo ephathelele kumsebenziz wam eMzantsi Afrika. Ndilufezekisile nolunye uxanduva lwam ngokwendlela yokuziphatha ngokwemigaqo yale mimiselo kwanangokwemigaqo yekhowudi yeESBA.
21. ngokwemigaqo yoMgangatho waMazwe ngaMazwe enguLawulo loMgangatho 1, iAGSA ihlala isebenzisa inkqubo egqibeleleyo yolawulo lomgangatho equka imigaqonkqubo kunye neenkqubo ezibhalwe phantsi engokuthotyelwa kwemimiselo yendlelayokuziphatha kwakunye nemigangatho yeengcali eziqeqeshiweyo.

EKapa

ngowama31 kweyeKhala ka2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

INgxelo yoMphicothizincwadi waNgaphandle

Isihlomelo kwingxelo yoMphicothizincwadi

Ukuthotyelwa kwemithetho, imimiselo echongiwe yemithetho

Imimiselo izidingo ezichongiweyo zemithetho zingolu hlobo lulandelayo:

Imithetho	Amacandelo okanye imimiselo
UMthetho woLawulo lweMali kaRhulumente onguNombolo 1 ka-1999 (PFMA)	ICandelo 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(4)
IMimiselo yeSebe leMali, ka2005	UMmiselo 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a) 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 33.1.1; 33.1.3
UMthetho weBhodi yoPhuhliso loShishino loKwakha 38 ka2000	ICandelo 18(1)
IMimiselo yeBhodi yoPhuhliso kwiCandelo lezoKwakha, ka2004	IMimiselo 17; 25(7A)
Umyalelo kaNondyebo weSizwe uNombolo 5 ka2020/21	UMhlathi 4.8; 4.9; 5.3
UMyalelo weSibini woLungiso weSebe likaZwelonke leMali onguNombolo 5 ka202/21	UMhlathi 1
UMyalelo weSebe leMali likaZwelonke onguNombolo 5 ka202/21	UMhlathi 2
UMyalelo weSebe leMali likaZwelonke onguNombolo 1 ka2021/22	UMhlathi 4.1
UMyalelo weSebe leMali likaZwelonke onguNombolo 4 ka2015/16	UMhlathi 3.4
UMyalelo weSebe leMali likaZwelonke weSCM onguNombolo 4A ka2016/17	UMhlathi 6
INowuthi weSebe leMali likaZwelonke yeSCM enguNombolo 03 ka2021/22	UMhlathi 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
INowuthi weSebe leMali likaZwelonke yeSCM enguNombolo 11 ka2020/21	UMhlathi 3.4(a); 3.4(b); 3.9
INowuthi weSebe leMali likaZwelonke yeSCM enguNombolo 2 ka2021/22	UMhlathi 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
INowuthi yokuSebenza enguNombolo 5 ka2009/10	UMhlathi 3.3
INowuthi yokuSebenza enguNombolo 7 ka2009/10	UMhlathi 4.1.2
Isakhelo soMgaqo-nkqubo wokuThenga ngokuKhethekileyo ka2000	ICandelo 1 AmaCandelo 2.1(a); 2.1(f)
IMimiselo yeeNtengo eKhetayo, ka2017	UMhlathi 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
IMimiselo yeeNtengo eKhetayo, ka2022	UMhlathi 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
UMthetho woKhuselo noKulwa iMisebenzi yoRhwaphilizo we-12 ka2004	ICandelo 34(1)

INgxelo yeSimo seMali

Amanani ngokwaMawaka eRandi	I(i)Nowuthi	2025	2024
IiAsethi			
IiAsethi eziKhoyo			
Imali eziinkozo kunye nook kulingana nemali	3	10 517	9 969
Impahla	4	140	149
Ezifumaneka kwiintengiselwano zonaniselwano	5	8	50
Ezifumaneka kwiintengiselwano ezingezizo ezonaniselwano	6	2 000	-
		12 665	10 168
IiAsethi ziZonke		12 665	10 168
Amatyala			
Amatyala Akhoyo			
Ezifumaneka kwiintengiselwano zonaniselwano	7	17	-
Iinkxasomali ezinemiqathango ezingasetyenziswanga kunye neeRisithi	8	100	166
		117	166
Amatyala eWonke		117	166
IiAsethi ziZonke		12 548	10 002
Iintsalela eqokeleleneyo		12 548	10 002
IiAsethi eziSeleyo ziZonke		12 548	10 002

Ingxelo Yendlela Eqhuba Ngayo Imali

X

Amanani ngokwaMawaka eRandi	I(i)Nowuthi	2025	2024
INgeniso			
INgeniso esusela kwiintengiselwano zonaniselwano			
lintlawulo kwizicelo zelifa lemveli	9	911	845
Inzala efulmanekileyo	10	799	827
Ingeniso iyonke esusela kwiintengiselwano zonaniselwano		1 710	1 672
Ingeniso iyonke esusela kwiintengiselwano ezingeziso ezonaniselwano			
Enye ingeniso esusela kwiintengiselwano ezingeziso ezonaniselwano	11	8 210	7 394
Ingeniso yeentlawulo			
lintlawulo kunye neenkxasomali ezifumanekileyo	12	2 500	1 893
Ukusetyenziswa kwenkxasomali enemiqathango	13	66	303
Ingeniso iyonke esusela kwiintengiselwano ezingeziso ezonaniselwano		10 776	9 590
Ingeniso iyonke		12 486	11 262
Inkcitho			
lindleko zophicotho	14	(102)	(78)
lintlawulo zomthetho	15	(98)	(1 241)
linkonzo zesisa	16	(8 210)	(7 394)
linkcitho eziphangaleleyo	17	(842)	(779)
lintlawulo zobulungu	18	(688)	(624)
Inkcitho iyonke		(9 940)	(10 116)
Intsalela yonyaka		2 546	1 146

F: IINKCUKACHA EZINGEMALI

Ingxelo Yotshintsho Kwiasethi Ezipheleleyo

Amanani ngokwaMawaka eRandi	Intsalela/ intsilelo eqokeleleneyo	Iiasethi eziseleyo zizonke
Ibhalansi ngomhla wokuqala kwekaTshazimpuzi, ka2023	8 856	8 856
linguqu kwiiAsethi eziseleyo	1 146	1 146
Intsalela yalo nyaka	1 146	1 146
linguqu zizonke	10 002	10 002
Ibhalansi ngomhla wokuqala kwekaTshazimpuzi, ka2024		
linguqu kwiiAsethi eziseleyo		
Intsalela yalo nyaka	2 546	2 546
linguqu zizonke	2 546	2 546
Ibhalansi ngomhla wama31 kweyoKwindla, ka2025	12 548	12 548

Ingxelo Yemali



Amanani ngokwaMawaka eRandi	I(i)Nowuthi	2025	2024
Ukungena nokuphuma kwemali esusela kwiintshukumo zentsebenzo			
Iirisithi			
Imali efumanekileyo		1 411	3 040
Ingeniso yenzala		841	830
		<u>2 252</u>	<u>3 870</u>
Iintlawulo			
Imali ehlawulwe amashishini		(1 704)	(2 783)
Ukungena nokuphuma kwemali ngokugqibeleleyo ngokususela kwiintshukumo zentsebenzo	19	<u>548</u>	<u>1 087</u>
Ukwenyuswa kukonke ngokwemali eziinkonzo kunye nezinto ezilingana nemali		548	1 087
Imali kunye nezinto ezilingana nemali ukuya ekuqaleni konyaka		9 969	8 882
Imali kunye nezinto ezilingana nemali ukuya ekupheleni konyaka	3	<u>10 517</u>	<u>9 969</u>

Ingxelo Yokuthelekisa Uhlahlo-Iwabiwo Mali kunye Nemali Eyiyo

ISabelomali ngokweSiseko seMali eziiNkoko

	ISabelomali esiPhunye- ziweyo	Uhlenga- hlengiso	ISabelomali sokuGqibela	Ezona Zixa ngokwesiseko sokuthelekisa	UMahluko phakathi kwesa- belomali sokuGqibela kunye nesona sixa	ISala- thiso
Amanani ngokwaMawaka eRandi						

INGxelo yeNtsebenzo ngokweMali

INGeniso

Ingeniso engeyiyo eyerhafu

lintengo zeemveliso kunye neenkonzozo ezingezizo iiasethi zokurhweba	836	-	836	911	75	23.1
Ingeniso yequmrhu engeyiyo eyeentengo	847	-	847	841	(6)	
liNtlawulo neeNkxasomali ezifumanekileyo	500	-	500	500	-	
Ingeniso iyonke	2 183	-	2 183	2 252	69	

linkcitho

lintlawulo ezikhoyo

limveliso neenkonzozo	(2 183)	-	(2 183)	(1 704)	479	23.2
Inkcitho iyonke	(2 183)	-	(2 183)	(1 704)	479	
Intsalela	-	-	-	548	548	

Esona Sixa ngokweSiseko

soKuthelekisa njengoko siDiziwe
kwiSabelomali kwanaKweyona
Ngxelo yokuThelekisa

	-	-	-	548	548	
--	---	---	---	-----	-----	--

Uthungelwaniso

Umahluko wesiseko

lintengo zeemveliso kunye neenkonzozo ezingezizo iiasethi zorhwebo				2 000		
Ingeniso yequmrhu engeyiyo esusela kwiintengo				24		
Enye ingeniso engasuki kwirhafu (iiNkonzo zesisa)				8 210		
linkonzo neemveliso				(26)		
linkonzo neemveliso (iiNkonzo zesisa)				(8 210)		
Umahluko wexesha				-		
Umahluko wequmrhu				-		
Esona Sixa kwiNgxelo yeNtsebenzo yeMali				2 546		

1. Ukunikezelwa kweeNgxelo zeMali zoNyaka

Imigaqonkqubo yogcinozincwadi ebalulekileyo nesetyenzisiweyo hekuqulunqweni kwezi ngxelo zemali zonyaka idandalaziswe ngezantsi apha.

1.1 Isiseko soqulunqo

Iingxelo zemali zonyaka ziqulunqwe ngokwemigaqo yeMigangatho eYamkeleke ngokuPhangaleleyo yoGcinozincwadi (iGRAP), ekhutshwa yiBhodi yeMigangatho yoGcinozincwadi ngokwemigaqo yeCandelo 91(1) lePublic Finance Management Act (uMthetho 1 ka1999).

Ezi ngxelo zemali zonyaka ziqulunqwe ngokwenkqubo yezongezelelo yogcinozincwadi futhi ke ngokwemigaqo yenkqubo yeendleko yasezimbini njengesiseko sokulinganiseka, ngaphandle kokuba kuchazwe ngolunye uhlobo. Zinikezelwe ngokweRandi yoMzantsi Afrika.

Onke amanani enziwe nggukuva asondezwa kwelona waka lisondeleyo.

Isishwankathelo semigaqonkqubo ebalulekileyo yogcinozincwadi, esele isetyenziswe ngokothungelwano ekuqulunqweni kwezi ngxelo zemali zonyaka, sidizwe ngezantsi apha.

1.2 Ingcamango yokuba kuya kuqhutywa njengesiqhelo

Ezi ngxelo zemali zonyaka ziqulunqwe ngokusekelwe phezu kwento ethi iqumrhu eli liya kuqhuba nokusebenza njengesiqhelo ubuncinci isithuba seenyanga ezilishumi elinambini.

1.3 Eziphathekayo

Izishiyelelo okanye iimposiso kwizinto zizeziphathekayo ukuba zinakho, nganyenganye okanye ngokwengqokelela, ukubanefuthe kwizigqibo okanye kwiimvavanyo zabasebenzisi phezu kwesiseko esiziingxelo zemali. Ukuphatheka kuxhomekeke kuhlobo okanye kubungakanani besishiyelelo okanye semposiso xa zijongwa ngokweemeko ezingqongileyo. Uhlobo nobungakanani bomba weenkukacha, okanye ingqokelela yazo zombini, ingayiyi into eba nefuthe kwisiphumo.

Ukuvavanya ukuba isishiyelelo okanye imposiso singaba nefuthe na kwizigqibo zabasebenzisi, ze zibe zeziphathekayo, kudinga ingqwalasela yeempawu zabo basebenzisi. ISikhokelo sokuqulunqwa noKunikezelwa kweeNgxelo zeMali kumisela ukuba kucingeleke ukuba abasebenzisi banolwazi oluphangaleleyo ngorhulumente, iintshukumo zakhe, ugcinozincwadi kunye nokulngela ukufunda iinkukacha ngokuzinikela okulindelekileyo. Ngoko ke, uvavanyo olo lunika ingqwalasela indlela abasebenzisi abanezo zakhono abanokulindeleka ukuba bafumane ifuthe ekwenzeni nasekuvavanyeni izigqibo.

1.4 Izimvo ezibalulekileyo kunye nemithombo yokuthelekelela iintandabuzo

Iqumrhu eli lena iintelekelelo neengcingelo eziphathelele kwikamva. Iintelekelelo eziziziphumo zoku ziya kuthi ngokwengcaciso zingafani zichaphazele ezona ziphumo. Iintelekelelo nezimvo ziyaqhuba nokuvavanywa yaye zisekelwe kumava asezimbini kunye neminye imiba, kuquka nokulindelekileyo ngokweentshukumo ezisezayo ekukholeleka ukuba zizezisemgangathweni phantsi kwezi meko. Imfaneleko kunye neengcingelo ezinomngcipheko omkhulu wokudala iinguqu ezibalulekileyo kwizixa eziphethe iiAsethi kunye namatyala kwisithuba sonyakamali ozayo kuboniswana ngazo ngezantsi apha.

Ezifumanekayo

Iqumrhu eli livavanya ezifumanekayo zokonakaliseka kwexesha lengxelo ngalinye. Ekumiseleni ukuba ilahleko yokonakaliseka kufuneka irekhodwe njengentsalela okanye njengentsilelo, iqumrhu lenza izimvo zokuba ingaba zikho na iinkukacha eziqwalaselekayo ezidiza ukucutheka okulinganisekayo ekungeneni nasekuphumeni kwemali kwixa elizayo elithelekelekayo kwiAsethi yemali.

Ezifumeneke ngokonakaliswa zibalwa ngokwesiseko sepotifoliyo, ngokusekelwe kwimilinganiselo yelahleko yasezimbini, ehlehlengiswe ngokweemeko zesizwe nezecandelo zezoqoqosho kunye nezinye izalathisi ezikhoyo ngomhla wokunikezelwa kwengxelo ethungelana nezo zikhoyo kakade kwipotifoliyo. Le milinganiselo yelahleko yonyaka isetyenziswa kwiibhalansi zeemalimboleko ezikwipotifoliyo nelinganiselwe kwithuba lokuvela kwelahleko.

Imigaqonkqubo yoGcinozincwadi eBalulekileyo

1.4 Izimvo ezibalulekileyo kunye nemithombo yokuthelekelela iintandabuzo (ziyaqhuba)

Ukuvulelwa kwezonaliso

Intelekeleko yesonaliso kwezo zifumnekayo yenziwa xa ukuqokelelwa kwesixa esipheleleyo kungaskwazeki. Isimiselo setyala lesonaliso siya kubalwa kwezifumaneka ngenxa yorhwebo kuphela. Ummiselo ophelileyo wesonaliso weli qumrhu kubala ngokomtyali ngamnye okanye ke ubuncinci ngokwekhabathiso lomngcipheko ngalinye.

1.5 Impahla, iplanti kunye nezixhobo

Impahla, iplanti kunye nezixhobo zeziiAsethi eziphathekayo ezingezozangoku (kuquka neeAsethi eziziziseko zophuhliso) eziselugcinweni lokuze zisetyenziswe ekuvelisweni okanye ekunikezelweni kweemveliso okanye iinkonzo, ezizezokuqeshiswa kwabanye, okanye ngeenjongo zezolawulo, yaye kulindeleke ukuba zisetyenziswe kwisithuba sexesha elingekho linye.

Indleko yento nganye eyimpahla, eyiplanti kunye nesisixhobo ithatyathwa njengeAsethi xa:

- Kungenzeka ukuba iinzuzo okanye isakhono senkonzo yexesha elisezayo eyayanyaniswa naloo nto iya kuwela kweli qumrhu; ze
- Indleko yaloo nto ilinganiseke ngokuchanekileyo.

IiAsethi ezithengwe kunyakamali kuye kuphiswe ngazo kwiSebe leMicimbi yeNkcubeko neMidlalo (iDCAS) ngenjongo yokuqinisekisa ulawulo olululo lweeasethi. Ekupheleni konyaka iiasethi ziyayeka ukunakanwa ukuze kube nokuthatyathelwa uxanduva lweso siphon ngokwexabiso eliphetheyo ukuy kuthi ga ngomhla wama31 kweyoKwindla minyaka le.

1.6 Izixhobo zemali

Izixhobo zemali zeli qumrhu zifakwa kumabakala njengeeasethi ezinexabiso lemali okanye njengamatyala.

Isixhobo semali siso nasiphi na isibhambathiso esinika ixabiso kwiAsethi enexabiso lemali yequmrhu elithile kwakunye netyala lemali okanye inzala ethi ivele yelinye iqumrhu.

Ityala elicinyiweyo leasethi yemali okanye letyala lemali lisisixa apho iasethi yemali okanye ityala lemali lilinganiselwa kwinkalo yokuqala yokunakanwa kuthatyathwe iintlawulo eziphambili, kongezwe ukucinywa okwandayo kusetyenziswa imethodi yenzala esebenzayo yawo nawuphi na umahluko ophakathi kweso sixa sokuqala kwakunye nesixa esikhulileyo esihlawulwayo, kuthatyathwe nayiphi na ecuthiweyo (ngokuthe ngqo okanye ngokuthi kusetyenziswe iakhawunti yesibonelelo) ngomonakalo okanye ukungakwazi ukufumaneka kwemali.

Umngcipheko wezinga lenzala ungumngcipheko eliza kuthi ixabiso elingenamkhethe okanye inkqubo yokungena nokuphuma kwemali yesixhobo semali uya kwehla usenyuka ngenxa yeenguqu kumazinga enzala yeemakethe.

Iimalimboleko ezihlawulwayo ngamatyala emali, angengawo aza kuhlawulwa ngamaxesha amafutshane gokwemiqathango yamatyala eqhelekileyo.

Ukuhlelwa

Iqumrhu eli linezi ntlobo zilandelayo zeeAsethi ezinexabiso lemali (amahlelo kunye namakhabathiso) njengoko kudiziwe ebusweni bengxelo yesimo ngokwemali okanye kwiinowuthi ezilapho:

Ihlelo

Imali kunye nezilingana nemali
Ezifumaneka kwiintengiselwano zonaniselwano
Ezifumaneka kwiintengiselwano ezingezizo ezonaniselwano

Ikhathiso

Yiasethi yemali elinganiselwa kwindleko ecinyiweyo
Yiasethi yemali elinganiselwa kwindleko ecinyiweyo
Yiasethi yemali elinganiselwa kwindleko ecinyiweyo

iqumrhu eli linezi ntlobo zilandelayo zamatyala emali (amahlelo namakhabathiso) njengoko kudiziwe ebusweni bengxelo yesimo semali okanye kwiinowuthi ezilapho:

Ihlelo

Ezihlawulwe ngokweentengiselwano zonaniselwano
Ezihlawulwe ngokweentengiselwano zonaniselwano
Iinkxasomali ezinemiqathango ezingasetyenziswanga

Ikhathiso

Ityala lemali elinganiselwe ngokwendleko ecinyiweyo
tyala lemali elinganiselwe ngokwendleko ecinyiweyo
Ityala lemali elinganiselwe ngokwendleko ecinyiweyo

Umlinganiselo okuqala weeAsethi zemali kunye namatyala emali

Iqumrhu lilinganisele iiasethi zemali kunye namatyala email, ngaphandle kwezo ezithi kwenziwe umlinganiselo kuzo ngokwexabiso elihle, okokuqala ngokwexabiso elihle ze kongezwe iindleko zentengiselwano ezithi ngokuthe ngqo zibe ngumvuka zokuthengwa okanye zokukhutshwa yetyala leasethi okanye lemali.

Iqumrhu lilinganisele zonke ezinye iiasethi zemali kwakunye namanye amatyala email zasekuqaleni ngokwexabiso elihle.

1.6 Izixhobo zemali (ziyaqhuba)

Umlinganiselo olandelayo weeAsethi zemali kunye namatyala emali

Iqumrhu eli lilinganisela zonke iiasethi zemali kunye namatyala email emva kokunakanwa kwasekuqaleni kusetyenziswa la makhabathiso alandelayo:

- Izixhobo zemali ngexabiso elihle.
- Iiasethi zemali ngexabiso elicinyiweyo.

Zonke iiasethi zemali zexabiso elicinyiweyo zimele ukuhlalutyelwa umonakalo.

Ixabiso elicinyiweyo leAsethi yemalo lisisixa apho iAsethi yemali okanye ityala lemali lilinganiselwa kwixabiso lasekuqaleni kuthatyathwe iintlawulo eziphambili, ze kongezwe okanye kuthatyathwe ixabiso elicinyiweyo elongezelekayo kusetyenziswa imethodi yenzala esebenzayo yawo nawuphi na umehluko ophakathi kwesixa sokuqala kunye nesixa sasekugqibeleni, ze kuthatyathwe naluphi na unciphiso (ngokuthe ngqo okanye ngokuthi kusetyenziswe iakhawunti yesibonelelo) kwimeko yomonakalo okanye ekungabuyisekini kwinkalo yeeAsethi zemali.

Iingqwalasela zomlinganiselo wexabiso elihle

Abaphathi bamisele ixabiso elihle besenzela izixhobo zemali ngokuthi kusetyenziswe amacebo athile okumisela amaxabiso. Oku ke kuquka ukusetyenziswa kweentengiselwano ezinototho lwamahlakani, ukubhekiswa kwezinye izixhobo afana kakhulu, uhlalutyo lokungena nokuphuma kwemali ezinezaphulelo nezixhomekeke kancinci kumagalelo equmrhu ngalinye.

IiAsethi ezilinganiselwa ngendleko ecinyiweyo

Ukuba bukho ubungqina obuqinisekisekayo bokuba ikho ilahleko ebangelwe ngumonakalo lityala lemali elinganisrIwe ngokwendleko ecinyiweyo zemali ezilinganiselwe ngokwendleko ecinyiweyo, isixa selahleko leyo silinganiselwa ngomahluko ophakathi kwexabiso eliphethwe yiloo asethi kwakunye nexabiso langoku eliqikelelwa lemali eza kungena iphume kwithuba elisezayo (ngaphandle kweelahleko zamatyala aseza kubakho ezingkaveli) eyaphulelwe ngokwezinga lenzala elisebenzayo leasethi yemali. Isixa esikhoyo ngoku seasethi siyehliswa ngokuthi kusetyenziswe iakhawunti yesibonelelo. Isixa selahleko sinakakwa kwintsalela okanye kwintsilelo.

Ukuba, kwithuba elisezayo, siyehla isixa selahleko ebangelwe ngumonakalo ze izinga loko kwehla libe lingahlnganiswa ngokuzimeleyo nomsitho owenzeka emva kokunakanwa komonakalo, ilahleko ebikhe yanakanwa ngaphambili ibuyiswa umva ngokuthi kuhlengahlengiswe iakhawunti yesibonelelo. Ukubuyiswa oku akuyi kukhokelele kwisixa esiphethweyo seasethi yemali leyo inesixa esingaphaya kwendleko ecinyiweyo ukuba ilahleko yomonakalo ibinganakanwanga ngomhla womonakalo ethe yabuyiswa. Isixa sokuyiswa sinakanwa ngokwentsalela okanye ngokwentsilelo.

Apho konakaliswa iiasethi zemali ngokuthi kusetyenziswe iakhawunti yesibonelelo, isixa selahleko sinakanwa ngokwentsalela okanye ngokwentsilelo kwiinkqubo zenkcitho yokusebenza. Xa ezo asethi zemali zicinywa, ukucinywa kwazo kwenziwa ngokuthelekiswa neakhawunti yesibonelelo echaphazelekayo. Ezinye izixa ezithi zifunyaniswe ekuhambeni kwexesha nezazikhe zacinywa ziye zifakwe kwiinkcitho zokusebenza.

Ukunganakanwa

Iiasethi zemali

Iqumrhu eli liye lingazinakani iiasethi zemali lisebenzisa ugcinozincwadi lomhla worhwebo.

Ekunganakanweni kweasethi yemali iyonkee, umahluko ophakathi kwesixa esiphethweyo kunye nendibanisela yengqwalasela ethe yafumaneka inakanwa ngokwentsalela okanye ngokwentsilelo.

Amatyala emali

Iqumrhu eli liyalisusa ityala lemali (okanye inxalenye yetyala lemali) kwingxelo yalo yesimo semali xa lithe lacinywa — oko ke kukuthi, xa uxanduva oludizwe kwisibhambathiso luthle lwenziwa, lwarhoxiswa, lwapheliswa lixesha okanye lwasuswa.

Umahluko ophakathi kwesixa esiphethweyo setyala lemali (okanye inxalenye yetyala lemali) elithe lacinywa kanye ladluliselwa kwelinye iqumrhu ze ingqwalasela yahlawulwa, kuquka naziphi na iiAsethi ezingenaxabiso lamali ezithe zadluliselwa okanye zathatyathwa, linakanwa kwintsalela okanye kwintsilelo. Nawaphi na amatyala asuswayo, axolelwe okanye athatyathwa lelinye iqumrhu ngokuthi kusetyenziswe iinkqubo zeentengiselwano ezingengomvuka wonaniselwano adizwa ngokwemigaqo yoMgangatho weGRAP ngeNgeniso esusela kwiiNtengiselwano ezingezo zaNaniselwano (kwiiRhafu neeNtlawulo).

1.7 Ezifumaneka ngokweMithetho

Ezifumaneka ngokwemigaqo yeMithetho zizezifumaneka ngokususela kwimithetho, imimiselo exhasayo, okanye iindlela ezikwafanayo, nezidinga ukuhlawulwa ngokugqibeleleyo lelinye iqumrhu ngemali eziinkonzo okanye ngenye iAsethi enxabiso lemali.

Isixa esiphethweyo sisixa apho iAsethi inakanwa kwingxelo yesimo ngokwemali.

Inkqubo yendleko yinkqubo esetyenziselwa ukuqulunqa iingxelo zemali ngezifumaneka ngenxa yomvuka wemithetho edinga ukuba ezo zifumanekayo ukuba zilinganiseke ngokwesixa sazo seentengiselwano, kongezwe inzala eyandileyo kwakunye nezinye iindleko (apho kwenzekayo) ze, kuthatyathwe naziphi na iilahleko ezingumvuka womonakalo nazo naziphi na izixa ezithe zayeka ukunakanwa.

Izinga lenzala elimiselweyo lizinga lenzala kunye/okanye isiseko esidizwe kwimithetho, kwimimiselo exhasayo okanye ngezinye iindlela.

Isixa sentengiselwano sento efumanekayo ngokwezomthetho sithetha isixa esidizwe, okanye esibalwe, sarhafwa okanye satshajwa ngokwemigaqo yemithetho, imimiselo exhasayo, okanye ngezinye iindlela.

1.8 Impahla

Impahla ekuqaleni ilinganiselwa ngokwexabiso lentengo ngaphandle kwalapho impahla ithengwa ngokwentengiselwano engeyiyo eyoniselwano, iindleko zayo kengoku ziba ngesixa esihle njengangomhla wokuthengwa kwayo.

Emveni koko, impahla ilinganiselwa ngokwexabiso elingaphantsi kwanangokwexabiso eliseleyo nelifikelekayo.

Impahla ilingiselwa ngokwexabiso eliphantsi kwanangokwexabiso lemali echithiweyo ekuyibuyiseni apho igcinelwe:

- ukusasazwa ngaphandle kwendleko okanye ngendleko encinci; okanye
- ukusetyenziswa kwinkqubo yeemveliso lweemveliso ekufuneka zihanjiswe ngaphandle kwendleko okanye ngendleko encinci.

Isixa esiseleyo esifumanekayo silixabiso elithelekekayo lokuyithengisa kwindlela eqhelekileyo yokwenza kuthatyathwe iindleko ezithelekelwayo zokuqukumbrla kwakunye needleko ezithelekelwayo ezinyanzelekileyo zokwenza intengiso, unaniselwano okanye usasazo.

Indleko yempahla iye inikezelwe kusetyenziswa inkqubo yokulinganiseka eqhelekileyo. Kwale nkqubo ikwafanayo yokuqikelela indleko ikwasetyenziswa kuyo yonke impahla ekwisimo esifanayo kwanelulutho ngendlela ekwafanayo kweli qumrhu.

1.9 Amatyala asezayo

Ingqikelo yamatyala asezayo yenziwa xa iqumrhu linoxanduva olumiyo ngokomthetho njengomvuk weentshukumo zangaphambili, kungenzeka ukuba ukuphuma kwezibonelelo kuya kudingeka ukuze kube nokuhlululwa elo tyala, futhi ke ingenziwa ingqikelelo echanekileyo.

Amatyala asezayo awanakanwa. Amacebo okumelana neemeko ezisezayo adandalaziswa kwinothuthi 20.

1.10 Iinkalo zokuzinikela

Izinto zihlelwe njengeenkalo zokuzinikela xaiqumrhu lizinikele kwiintengiselwano ezisezayo eziza kuthi zikhokelele ekuphumeni kwemali.

Izidandalaziso zilindelekile kwinkalo yeemeko zokuzinikela kwizibhambathiso ezinganakanwanga.

Iinkalo zokuzinikela ekunyanzeleke isidandalaziso kuzo ukuze kube nokuzuzeka ukumisela okuhle kufuneka zidandalaziswe kwinothuthi ehlonyelwa kwiingxelo zemali, ukuba zombini ezi meko zilandelayo zizuzekile:

- Izibhambathiso kufuneka zingarhoxiseki okanye zirhoxiseke kuphela ngendleko enkulu (umzekelo, izibhambathiso zeenkono zokulungiswa kweekhompuyutha okanye zezilungiso kwizakhiwo); yaye
- Izibhambathiso kufuneka ziphathelele kwinto engeyiyo eqhelekileyo, emiyo, yoshishino lombuso okanye lwequmrhu – ngoko ke, izinikezelo kwimivuzo ephathelele kwizibhambathiso zengqesho okanye kwinzuzo yesibonelelo azibandakanywa.

1.11 Ingeniso esusela kwiintengiselwano zonaniselwano

Ukunakana

Ingeniso inakanwa xa kubonakala ngathi iinzuzo ezisezayo zoqoqosho okanye inkonzo esengavela iya kuza kweli qumrhu yaye xa isixa sengeniso singalinganiseka ngokuchanekileyo, yaye amakhabathiso athile amiselweyo azuzekile kwiintshukumo zeli qumrhu. Ingeniso esusela eknikezelweni kweenkonzo inakanwa kwintsalela okanye kwintsilelo ngokomyinge kwinqanaba lokuqosheliswa kwentengiselwano ngomhla wokunikezelwa kwengxelo.

Ingeniso kukungena kweenzuzo zoqoqosho zizonke okanye inkonzo esengeza kwisithuba sokunikezelwa kwale ngxelo xa oko kungena kwemali kukhokelela kwiiasethi ziphelele, ezingekuko ukwanda okuphathelele kwigalelo labanini.

Intengiselwano yonaniselwano yileyo apho iqumrhu lifumana iiasethi okanye iinkonzo, okanye linamatyala eliwacimileyo, zeliithi ngokuthe ngqo linike ngokwentelekelelo ixabiso elilinganayo (ubukhulu becala ngokweemveliso, iinkonzo okanye ngokusetyenziswa kweeasethi) kwelinye ihlakano ngonaniselwano.

Ixabiso elihle ekunganiselwana ngalo ngeasethi, okanye kuhlawulwe ityala, phakathi kwamahlakani anolwazi, afunayo kwintengiselwano equka amanye amahlakani.

Umlinganiselo

Ingeniso ilinganiselwa ngexabiso elihle lengqwalasela efumanekileyo okanye eza kufumaneka. Isixa esi asiqwalaselwa ukuze silinganiselwe ngokuchanekileyo de abe onke amacebo okujongana neemeko ezinokuvula eziphathelele kwintengiselwano zibe ziyasombululeka.

Inzala, iinzuzo kunye nezabelo

Inzala inakanwa kwintsalela okanye kwintsilelo, kusetyenziswa imethodi yezinga elisebenzayo lenzala.

1.12 Ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano

Ukunakana

Ukungena kwezibonelelo ezisusela kwiintengiselwano ezingezizo ezonaniselwano nezinanakanwa njengeasethi zinanakanwa njengengeniso, ngaphandleni kwebakala lokuba ityala likwanakanwa kwinkalo yoko kungena kwemali.

Njengequmrhu elikhohisa uxanduva olukhoyo ngalo muzuz kwinkalo yokungena kwezibonelelo ezisusela kwintengiselwano engeyiyo eyonaniselwano ezinakakwa njengeasethi, icutha isixa esiphethweyo setyala ze inakane isixa sengeniso esilingana neso sicuthiweyo.

Umlinganiselo

Ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano ilinganiselwa ngokwesixa esenyusiweyo kwiiasethi eziseleyo ezinanakanwa leli qumrhu.

Xa, njengomvuka wentengiselwano engasuseli kunaniselwano, iqumrhu lithi linakane iAsethi, likwanakana nengeniso elingana nesixa seeAsethi ezilinganiselwe kwixabiso elihle ukuya kuthi ga ngomhla wokuthngwa kwazo, ngaphandleni kokuba kukwalindeleke ukuba kunakanwe ityala. Apho ityala kulindeleke ukuba linakanwe liya kulinganiselwa ngokweyona ngqikelelo ingcono yesixa ekulindeleke ukuba sihlawulwe kwelo tyala ngomhla wokunikezelwa kwengxelo, kwakunye nesixa soko kwenyuswa kwiiAsethi eziseleyo, ukuna zikho, ezinanakanwe njengengeniso. Xa ityala lithe ekuhambeni kwexesha lacuthwa, kuba kuthe kwahla isehlo esirhafelwayo okanye umathanggo uthe wakhohiseka, isixa soko kwehliswa kwelo tyala sinakanwa njengengeniso.

linkxasomali ezinemiqathango kunye neeRisithi

Ingeniso efumaneka kwiinkasomali ezinemiqathango, izisa kunye neemali ezingenayo zinanakanwa njengengeniso de kufikelele apho iqumrhu eli lithi lithobele nayiphi na kule migaqo, imiqathango emiselwe kwesi sivumelwano. De kube kanti imigaqo, imiqathango okanye uxanduva izuzekile, kulapho kunakaneka khona ityala.

Inzala esusela kutyalomali ithatyathwa ngokwemigaqo yemiqathango yeenkxasomali. Ukuba kufuneka ibuyisiwe kulowo ebeyizisile iyarekhodwa njengenxaenye yamatyala ze ukuba akunjalo, inakanwa njengenzala ezuzekile kwengxelo ngokwentsebenzo.

linkxasomali ezibuyekeza iqumrhu ngeenkitho elizenzileyo zinanakanwa kwintsalela okanye kwintsilelo kwisiseko senkqubo kumaxesha amaxesha afanayo nalawo kunakanwe ngawo ezo nkcitho.

1.12 Ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano (ziyaqhuba)

Izipho nezisa, kuquka neenkonziso zesisa

Izipho nezisa, kuquka neenkonziso zesisa, ziyakanwa njengeeasethi kunye nengeniso xa kukwazeka oko kukwazeka ukuze iinzuzo zoqoqosho okanye inkonziso esezayo iya kulandela kwiqumrhu kwakunye nexabiso elihle leeasethi lingalinganiseka ngokuchanekileyo.

Iinkonziso zesisa

Iqumrhu linakane iinkonziso zesisa ezibalulekileyo kwimisebenzi yalo kunye/okanye neenjongo zenkqubo yokuhanjiswa kweenkonzo. Ingeniso echaphazelekayo inakanwa xa kukwazeka kuba iinzuzo zoqoqosho zexesha elizayo okanye iinkonziso ezinokubela ziya kuza kweli qumrhu yaye zingalinganiseka ngokuchanekileyo. Inkcitho elinganayo ngexabiso inakanwa ngoko nangoko ukuze kusetyenziswe inkonziso.

Apho iinkonziso zingenkulu kwimisebenzi yeli qumrhu yaye/okanye iinjongo zenkqubo zingawakhohlisiyo amakhathiso okunakanwa, iqumrhu lidiza isimo kunye nohlobo lweenkonzo zesisa ezithe zafumaneka kwisithuba sokuqulunqwa kwale ngxelo.

Iinkonziso zesisa zinikezelwe ngabantu abakumaqumrhu, ngaphandle kwentlawulo, kodwa ke kungafuneka kuqale kumelwane nemigaqo.

1.13 Ukuguqulelwa kweemali zamanye amazwe

Iintengiselwano ngeemali zamanye amazwe

Iintengiselwano ngeemali yelinye ilizwe irekhodwa kunanako lokuqala ngokweRandi, ngokuthi kufakwe kwisixa sale mali yelinye ilizwe umyinge wezinga lonaniselwano lelo xesha phakathi kwemali yelizwe eseebenzayo kwakunye naleyo yelizwe langaphandle ngomhla waloo ntengiselwano.

Iintengiselwano ezenziwe ngeemali zamanye amazwe ziguqulelwa ngokwezinga lonaniselwano elulawulayo ngomhla waloo ntengiselwano. Iimveliso zemali ezenziwe ngeemali zamanye amazwe ziguqulelwa ngokwezinga lonaniselwano elilawulayo ngomhla wokuqulunqwa kwale ngxelo. Iinzuzo okanye iilahleko ezisusela ekuguqulelweni zitshajwa ngokuthelekiswa nentsalela/nentsilelo.

1.14 Amanani athelekisekayo

Apho kuyimfuneko, amanani athelekisekayo athe ahlelwa ngenjongo yokuze amelane neenguqu ngokwesimo salo nyaka.

1.15 Inkcitho

Iintengiselwano zemali kwiiasethi kunye nakumatyala

Amatyala ayacinywa xa kufunyaniswe ukuba awabuyiseki. Amatyala acinyweyo ayaphelela kwisixa sokonga kunye/okanye ukungasetyenziswa ngokwaneleyo kweemali ezabiweyo. Ukucinywa oku kwenzeka ekupheleni konyaka okanye xa iimali ziseko. Akukho mmiselo wenziwayo ngeemali ezingabuyisekiyo kodwa ke izixa ziyadandalaziswa njengenowuthi yesidandalaziso. Zonke ezinye iilahleko zinakanwa xa sele sinikezelwe isigunyaziso sokunakanwa kwaso.

Inkcitho engenaNzuzo neyilahleko

Inkcitho engenanzuzo neyilahleko ithetha inkcitho eyenzelwe ilize nanto engeyinqandekile ukuba bekuthe kwabonakaliswa inkathalo noko.

Inkcitho engenanzuzo neyilahleko inakanwa okokuqala kwiinowuthi ezihlonyelwa kwiingxelo zemali xa sele ziqinisekisiwe izixa.

Inkcitho engenanzuzo neyilahleko inakanwa xa kungenzeka ukuba isixa eso singabuyiseka kwelo qumrhu lityalayo yaye eso sixa silinganiseka ngokuchanekileyo, efunekayo yona inakakwa njengeasethi kwingxelo yesimo semali.

Oku kufumanekayo kulinganiselwa ngesixa esilindeleke ukuba sibuyiseke de kube lelo xesha lokuba inkcitho ibuyisekile kumntu obetyala okanye icinyiwe njengengabuyisekiyo kwingxelo yentsebenzo yemali.

1.15 Inkcitho (isaqhuba)

Inkcitho engagunyaziswanga

Inkcitho engagunyaziswanga njengoko ichaziwe kwiCandelo 1 lePFMA yinkcitho engeyiyo leyo igunyazisiweyo, evela ngokungathobeli okanye ephikisanayo nemimiselo yawo nawuphi na umthetho olawulayo, kuquka -

- lo Mthetho; okanye
- uMthetho UMthetho weBhodi yeeThenda yeState, ka1968, ka1968 (uMthetho onguNombolo 86 ka1968), okanye nayiphi na ikmimiselo eyenziwe ngokwemigaqo yalo Mthetho; okanye
- nawuphi na umthetho wephondo omisela iinkqubo zeentengo kuloo rhulumente wephondo.

Inkcitho engagunyaziswanga inakanwa okokuqala kwiinowuthi ezihlonyelwa kwiingxlo zemali xa inkcitho ithe yafumaniseka ze isixa saqinisekiswa njengesingagunyaziswanga.

Ukuba inkcitho ayithanga yahoyakalala kuloo khala uchaphazelekayo yayee akukho sigunyaziso sokubuyisa isixa eso ngokomthetho kuloo mntu uchaphazelekayo, inkcitho engagunyaziswanga iye iphinde ihlahlelwe ze inakanwe njengefumanekileyo (iasethi) kwingxelo yesimo ngokwemali. Le mfumaneko ilinganiselwa ngesixa esimele ukubuyiseka.

Ukuba akukho zinzuzo zoqoqosho zisezayo ezilindelekileyo eziza kungena kweli qumrhu yaye akukho namathuba okuba zibuyiseke, inkcitho leyo iyacinywa njengencitho (engabuyisekiyo).

lintlawulo neenkxasomali

lintlawulo kunye neenkxasomali zinakanwa njengencitho xa isigunyaziso sokugqibela sentlawulo sithe sanikezelwa kwinkqubo (ungadlulanga umhla wama31 kweyoKwindla kunyaka ngamnye).

1.16 Intsalela ethe yazuzeka

Intsalela ethe yazuzeka imele umahluko oseleyo ophakathi kweeasethi zizonke kunye namatyala ewonke eli qumrhu. Naziphi na iintsalela kunye neentsilelo ezithe zabhaqeka kunyakamali othile zifakwa/zitsalwa kwezo ntsalela/ntsilelo zithe zazuzeka. Uhlengahlengiso lonyaka ongaphambili, oluphathelele kwingenisu kunye nenkcitho, lutsalwa/lufkwa kwintsalela/kwintsilelo ethe yazuzeka xa kusenziwa uhlengahlengiso oluqwalaselwa ngemva.

1.17 linkcukacha ezingencitho

Isabelomali esiphunyeziweyo siqulunqwa ngokwesiseko semali eziinkonzo ze sinikezelwe ngokohlelo loqoqosho oluthungelaniswa neenjongo zesiphumo sentsebenzo. IGRAP 24 imisela ukuba ingxelo yesabelomali idandalaziswe ngokwesiseko esithelekisekayo kweso Sabelomali besiPhunyeziwe kuquka kohlelo lwesabelomali njengok lupapashiwe.

Isabelomali esiphunyeziweyo sijongana nethuba lemali elisusela ngomhla we4/1/2024 ukuya ngowe3/31/2025.

lingxelo zemali zonyaka kunye nesabelomali azikho kwisiseko esinye sogcinozincwadi ngoko ke kuthe kwaqosheliswa intelektiso yezixa ezabiweyo kwisithuba sokuqulunqwa kwengxelo kwiNngxelo yentelekiso yesabelomali kunye nezona zixa.

Abaphathi bayithatha iyantlukwano ephathekayo njengeyntlukwano kwesi sabelomali somyinge we5% nangaphezulu. Izizathu zeyantlukwano ephathekayo zicaciswa kwiiNowuthi ezihlonyelwe kwiiNngxelo zeMali zoNyaka.

1.18 Amahlakani azalanayo

Ihlakani elizalanayo ngumntu okanye iqumrhu elinesakhono sokulawula okanye zisebenzisane ngokulawula elinye ihlakani, okanye libonakalise impembelelo emandla kwelinye ihlakani, okanye ngolunye uhlobo, okanye iqumrhu elinemele ukulawulwa ngendlela eqhelekileyo, okanye intsebenziswano yolawulo.

Ulawulo ngamandla okulawula imigaqonkqubo yokulawula imali neyokusebenza yequmrhu ngenjongo yokuzuzisa iinzuzo kwiintshukumo zalo.

Ulawulo oluyindibanisela yobambiswano sisivumelwano sokwabelana ngolawulongentshukumo ngesivumelwano esibophelelayo, nesiphila kuphela xa izigqibo ezisekelwe kwisicwangcisoqhinga nezemali ezinika ingqwalasela intsebenzo zidinga imvume yamaqumrhu onke abelana ngolawulo (amavolontiya).

Intengiselwano yamahlakani azalanayo kukudluliselwa kwezibonelelo, iinkonzo okane uxanduva phakathi kwequmrhu elinikezela ingxelo kunye nehlakani elizalanayo, nokuba liyabizwa na ixabiso.

Imigaqonkqubo yoGcinozincwadi eBalulekileyo

1.18 Amahlakani azalanayo (isaqhuba)

Impembelelo emandla ngamandla okuthabatha inxaxheba kwizigqibo zemigaqonkqubo yemali neyentsebenzo yequmrhu, kodwa ingelolawulo kuloo migaqonkqubo.

Abaphathi ngabo bantu banoxanduva lokucwangcisa, ukukhokela nokulawula iintshukumo zequmrhu, kuquka ezo zithwaliswe uxanduva lolawulo lweli qumrhu ngokwemigaqo emiselwe yimithetho, kwiimrko apho kulindeleke ukuba benze loo misebenzi.

Amalungu osapho asondeleleneyo nomntu athatyathwa njengaloo malungu osapho ekulindeleke ukuba angaba nefuthe, okanye kufakwe ifuthe loxinzelelo kuwo nguloo mntu ekusebenzisaneni neli qumrhu.

Eli qumrhu alibandakanywanga kulawo kulindeleke ukuba lidandalazisile kwinkalo yentengiselwano yamahlakani azalanayo ukuba loo ntengiselwano yenzeka kwimeko eqhelekileyo yobudlelwane obuphakathi kweshishini kunye/okanye nomthengi/nomxhamli phantsi kwemigaqo nemiqathango ezingahlukanga kwezo ziqhelekileyo nezimele ukulindeleka kwiqumrhu ukuba libe lizamkele ukuba lisebenzisana nelo qumrhu okanye loo mntu ukwiimeko ezikwafanayo yaye imigaqo nemiqathango iyafana naleyo yesiqhelo kwakunye nemida yokusebenza eyamiselwa kunikezelwe ingxelo ngesigunyaziso seli qumrhu ngokwemithetho.

Apho iqumrhu lingenaso isigunyaziso sokudandalazisa ngokwemigaqo yoku kungentla, iqumrhu lidandalazisa iinkcukacha ezibalisa ngohlobo lweentengiselwano kwakunye neebhalansi ezichaphazelekayo, ukuze kube nokuvulelwa abasebenzisi beengxelo zemali zeli qumrhu ukuba bakuqonde ukusebenza kweentengiselwano zamahlakani azalanayo kwiingxelo zalo zemali zonyaka.

1.19 Iintshukumo zasemva komhla wokunikezelwa kwengxelo

Iintshukumo zasemva komhla wokunikezelwa kweengxelo zezo ntshukumo, ezintle nezingentle, ezenzeka phakathi komhla wokunikezelwa kwengxelo kwakunye nomhla ekuthi kugunyaziswe ukukhutshwa kweengxelo zemali. Zimbini iindidi zeentshukumo ezinokuthi zifuyaniswe:

- Ezo zinikezela ubungqina beemeko ebezigquba ngomhla wokunikezelwa kwengxelo (ukuhlengahlengiswa kweentshukumo emva komhla wokunikezelwa kwengxelo); kwakunye
- Nezo zalatha kwimiqathango ethe yavela emva komhla wokunikezelwa kwengxelo (iintshukumo ezingenakuhlengahlengiswa emva komhla wokunikezelwa kwengxelo).

Iqumrhu liya kwenza iinguqu kwisixa esinakanwe kwiingxelo zemali ukuze kube nokudzwa iintshukumo ezihlengahlengisekayo emva komhla wokunikezelwa kwengxelo xa yenzeka loo ntshukumo.

Iqumrhu eli liya kudandalazisa uhlobo lwentshukumo kwakunye nengqikelelo yefuthe layo ngokwemali okanye ingxelo ethi loo ngqikelelo ayinakwenziwa kwinkalo yazo zonke iintshukumo ezihlengahlengisekayo nezibonakalayo, apho ukungadandalazisi kungaba nefuthe kwizigqibo zezoqoqosho zabasebenzisi ezithatyathwe phantsi kwesiseko seengxelo zemali.

1.20 IRhafu yeeNtengiso (iVAT)

Iqumrhu eli alimelanga kukubhalisela ukuyihlawula iVAT. Noxa kunjalo ke, ukuba kuthi kufumaneka inkxasomali edinga ukuba eli qumrhu libhalise njengequmrhu elisebenzis iVAT, eso sicelo siya kufakwa ke.



2. Imigangatho kunye notoliko

2.1 Imigangatho kunye notoliko olukhutshiweyo, kodwa olungekasebenzi

Iqumrhu alikayisebenzisi le migangatho notoliko lulandelayo, esele ipapashiwe futhi inyanzelekile kumaxesha ogcinozincwadi eli qumrhu aqale ngomhla wokuqala kwekaTshazimpuzi, ku2025, okanye ngamaxesha alandela elo:

Imigangatho/utoliko:	Umhla wokusebenza: Iminyaka eqala ngo- okanye emva koko	Ifuthe elilindelekileyo
<ul style="list-style-type: none">UGRAP 1 (olungisiweyo): Ukunikezelwa kweeNgxelo zeMali (kuSetyenzwa ngoKwesiqhelo)	Ayikasebenzi	Akukhangeleki ngathi lingakho ifuthe elivakalayo
<ul style="list-style-type: none">UGRAP 104 (njengoko ehlaziyiwe): Izixhobo zeMali	Ngomhla wokuqala kwekaTshazimpuzi ka2025	Akukhangeleki ngathi lingakho ifuthe elivakalayo

liNowuthi ezihlonyelwe kwiiNgxelo zeMali zoNyaka

Amanani ngokwaMawaka eRandi	2025	2024
-----------------------------	------	------

3. Imali kunye nezilingana nemali

Imali kunye nezilingana nemali zibandakanya:

libhalansi ezisebhankini	1 515	2 655
lidipozithi zethuba elifutshane	9 002	7 314
	10 517	9 969

Umgangatho wetyala lemali eziinkozo ebhankini kwakunye needipozithi zemali, ngaphandle kwemali eziinkozo esesandleni

Imali kunye nezo zilingana nemali zibandakanya imali kunye notyalomali lwethutyana elifutshane nolungathengiseka lula oluselugcinweni lwamaqumrhu aziibhanki abhalisiweyo olukhula kwisithuba seenyanga ezintathu nangaphantsi nolungekho phantsi komngcipheko ongemkhulu wezinga lenzala. Isixa esiphethweyo wezi Asethi ukhokelela kwixabiso lazo elihle.

4. Impahla

liplakhi	140	149
----------	-----	-----

Impahla iqulethe iziza zelifa leMveli kwinqanaba lephondo kunye neekhowudi zeQR ezisetyenziselwa ukufumanisa iziza zelifa leMveli. Kulo nyaka siwushukuxayo kwathi kwasasazwa iiplakhi.

5. Ezifumanekwe kwiintengiselwano zonaniselwano

Inzala eqokeleleneyo	8	50
----------------------	---	----

6. Iintlawulo ezisusela kwiintengiselwano ezingezizo ezonaniselwano

Ezinye ezifumanekayo ezisusela kwingeniso engeyiyo eyonaniselwano	2 000	-
---	-------	---

Imali eyongezelelweyo efumanekwe kwiSebe leMisebenzi yeNkcubeko neMidlalo ukuze kuxhaswe nangakumbi imisebenzi yeli qumrhu.

7. Iintlawulo ezisusela kwiintengiselwano zonaniselwano

Iintlawulo zorhwebo	17	-
---------------------	----	---

8. Iinkxasomali ezinemiqathango ezingasetyenziswanga

Iinkxasomali ezinemiqathango ezingasetyenziswanga kunye neerisithi siqulethe:

INational Lotteries Board: iPhulo lweSicwangciso soLawulo loLondolozo lweBaboon Point ¹	98	144
ISebe likaZwelonke lezoKhenketho: iSikhumbuzo ² seSixhenxe saseGugulethu	2	21
INgxowamali kaNozakuzaku waseUS: ulondolozo lwenkcubeko ukuze kulondolozwe iSheltha yaMatye yaseDiepkloof	-	1
	100	166

¹ Kuthe kwasetyenziswa iimali kusenzelwa isayineji yotoliko yeSiza seLifa leMveli iBaboon Point.

² Kuthe kwasetyenziswa iimali kusenzelwa isayineji yotoliko yeSiza seLifa leMveli kwiSikhumbuzo seSixhenxe saseGugulethu.

9. Iintlawulo zezicelo zelifa lemveli

Iintlawulo zezicelo	911	845
---------------------	-----	-----

Ukwenyuswa kweentlawulo zezicelo kungenxa yohlobo lokudingeka komthombo wale ngeniso.

IKomiti yeeLwimi yeNtshona Koloni
 liNgxelo zeMali zoNyaka zonyaka ophele ngowama31 EyoKwindla 2025
liNowuthi ezihlonyelwe kwiiNgxelo zeMali zoNyaka



Amanani ngokwaMawaka eRandi	2025	2024
10. Ingeniso yenzala		
Ingeniso yenzala	799	827
Ukucuthwa kungenxa ubukhulu becala bokwehla nokwenyuk kwizinga lenzala.		
11. Enye ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano		
Isiza: iiNkonzo zesisa ¹	8 210	7 394
¹ Ukuze ufumane iinkcukacha ngeSisa: iiNkonzo zesisa, yiya kwinotho 16.		
12. Iintlawulo neenkxasomali ezifumanekileyo		
Iintlawulo ezisuka kwiSebe ezifumanekileyo	2 500	1 893
Inkxasomali eyongezelelweyo efumaneke kwiSebe leMicimbi yeNkcubeko neMidlalo ngenjongo yokuxhasa nangakumbi imisebenzi yeli qumrhu.		
13. Ukusetyenziwa kweNkxasomali eneMiqathango		
Ukusetyenziwa kweNkxasomali eneMiqathango	66	303
Iimali zisetyenziselwe isayineji kwiSiza seLifa leMveli seSikhumbuzo seSixhenxe saseGugulethu kunye neBaboon Point.		
14. Iintlawulo zophicotho		
UPhicotho lwangaphandle	102	78
Ukwenyuka kungenxa ubukhulu becala benkcitho eyenziwe kuphicotho luka2024/25.		
15. IiNtlawulo zoMthetho		
IiNtlawulo zoMthetho	98	1 241
Kunyakamali u2023/24, ityala eliphathele kwi'Isakhiwo seMonster' ekwiSitalato iBuitengracht, eKapa, laqunjelwa ze iqumrhu kwafuneka lihlawule iintlawulo zomthetho ezazilindelekile.		

Amanani ngokwaMawaka eRandi

2025

2024

16. linkonzo zesisa

Indleko yabaqeshwa: iiNkonzo zesisa

8 210

7 394

Amagosa aqashwe liSebe leMicimbi yeNkcubeko neMidlalo (iDCAS) enza imisebenzi ekwinqanaba eliphezulu kunye neyezolawulo eyayamene neLifa leMveli leNtshona Koloni (iHWC). Amagosa amiselwe kweli Qumrhu likaRhulumente aquka icandelo elinoxanduva lolawulo lwezibonelelo zelifa leMveli kwakunye neCandelo loLawulo lweMali elixhasa iGosa eLongamele iMali (iCFO) elinoxanduva loLawulo lweMali eDCAS nakwiHWC. linkonzo zesisa ezinikezelwa ngala magosa zibalulekile kwimisebenzi kwanakwiinjongo zenkqubo yokuhanjiswa kweenkonzo yeHWC ngoko ke intlawulo ayifumanayo iyadandalaziswa kwiNgxelo yeNtsebenzo yeMali yeHWC njengoko oko kusisindingo ngokweGRAP 23.

Umlawuli: kwiiMyuziyam, iLifa leMveli kunye naMagama eeNdawo okwanguSomaqhuza ochongiweyo weHWC, iGosa eLongamele iMali, yaye amagosa athile akwiCandelo: kwiiMyuziyam, iLifa leMveli kunye naMagama eeNdawo aneendima ezimbini kuba enikezela iinkonzo kwiDCAS nakwiHWC. Kunzima ukulilinganisela ixesha elichithwe kusenziwa imisebenzi yeHWC ngala magosa. Njengomvuka woku, iinkonzo zesisa zala magosa azikwazi kulinganiselwa ngokuchanekileyo yaye azibandakanywa kwiinkonzo zesisa ezinakanwa kwiNgxelo yeNtsebenzo yeMali yeHWC njengoko kusisindingo oko ngokweGRAP 23 kuba iinkonzo zesisa ezinikezelwa kwiHWC ngala magosa azimelani nezidingo zokunakanwa kwazo.

17. linkcitho eziphangaleleyo

Ezeentengiso ¹	218	63
Ezingezidlo ²	126	80
Ezonxibelelwano	58	58
Ezidliwayo	5	-
linkonzo zeengcali zangapjhandle nezenziwa ngaphandle ³	71	392
Ukuprinta kunye nezokubhala nokubhalela ⁴	105	66
Ukuhlaziywa ⁵ kwelayisenisi yesoftware	135	46
Ezeehambo nokuziphilisa kuzo ⁶	117	74
Ukuqeshwa ² kweendawo	7	-
	842	779

¹ kupapashwe isaziso ngenjongo yokugaya izimvo ngala maxwebhu oMgaqonkqubo neNkqubo isayilwayo ukuze kubekwe izibonelelo zelifa lemvei kwiRejista yeLifa leMveli.

² Inkcitho iquka indleko yengqungquthela ukuze kunakanwe umbhalo ogrundelweyo kwiSiza seLifa leMveli kwinqanaba leHlabathi seUNESCO esiyiPinnacle Point.

³ kunyakamali u2023/24 kuthe kwakhiwa indawo yokuhamba ngeenyawo kwesi Siza seLifa leMveli seUNESCO kwinqanaba leHlabathi esiyiSheltha yaMatye yaseDiepkloof.

⁴ Inkcitho iquka ukuprintwa kwesicwangciso sesicwangcisoqhinga seminyaka emihlanu.

⁵ Kuthe kwathengwa nenye ilayisenisi yesoftware kulo nyaka siwushukuxayo.

⁶ Inkcitho iquka indleko yehambo ngephenyane ethe yavela ngenxa yephulo lokucocwa kwesiqithi iRobben Island. lintlawulo zeehambo nezokuziphilisa apho ziquka iintlawulo zeehahente zeehambo.

IKomiti yeeLwimi yeNtshona Koloni
 liNgxelo zeMali zoNyaka zonyaka ophela ngowama31 EyoKwindla 2025
liNowuthi ezihlonyelwe kwiiNgxelo zeMali zoNyaka



Amanani ngokwaMawaka eRandi	2025	2024
17. Iintlawulo zobulungu		
NguBailey, E	15	-
uBaumann, N	10	17
uBelter, D	25	55
uBoise, H	59	39
uCloete, J	1	-
uDugmore-Strom, K	2	-
uFortuin, C	32	30
uGani, R	31	17
uGibbs, D	31	36
uHermansen, S	11	11
uHumpherys, R	13	-
uJacobs, G	26	36
Johnston, S	30	32
uLavin, J	15	14
uMalan, A	36	11
uMartin, R	28	36
uMavumengwana, S	35	24
uMdludlu, M	10	7
uMilandri, L	17	19
uOntong, T	34	32
uSaunders, D	34	30
uSmart, C	29	20
uSmuts, K	30	35
uVan de Merwe, H	44	54
uVan Graan, A	17	19
uWilson-Harris, J	36	20
uWinter, S	29	30
noWitz, L	8	-
	688	624

Kulo nyaka siwushukuxayo, kuye kwenyuka inani lemihlangano ethe yasindlekwa kwakunye nexesha elachithwa kusenziwa amalungiselelo ale mihlangano.

liNowuthi ezihlonyelwe kwiiNgxelo zeMali zoNyaka

Amanani ngokwaMawaka eRandi	2025	2024
19. Imali efumaneke kwimisebenzi		
Intsalela	2 546	1 146
Iintshukumo ezingezozemali:		
Ingeniso: iiNkonzo zesis	8 210	7 394
Iinkcitho: iiNkonzo zesis	(8 210)	(7 394)
Ukusasazwa kwempahla	9	-
Ukusetyenziswa kweNkxasomali eneMiqathango	(66)	-
Inguqu kwimali yokusebenza:		
Impahla	-	(29)
Ezifumaneke kwiintengiselwano zonaniselwano	42	3
Ezinye ezifumaneke kwiintengiselwano ezingezizo ezonaniselwano	(2 000)	-
Iintlawulo ezisusela kwiintengiselwano zonaniselwano	17	(32)
Iinkxasomali ezinemiqathango ezingasetyenziswanga	-	(1)
	548	1,087

20. Amatyalaseza kuvela**IMIDNIGHT STORM UTYALO 170 (PTY) LTD v UMPHATHISWA WEZOBUGCISA NENKCUBEKO kunye naBanye, ityala 46055/15**

Ityala leMidnight Storm Investments 170 (Pty) Ltd v uMhathiswa weMicimbi yeNkcubeko neMidlalo kunye naBanye libhekisa kwityala lasenkundleni elafakwa kwiNkundla ePhakamileyo yoMntla weRhawuti. Ityala eli liphathelele kwisigqibo esenziwa yiLifa leMveli leNtshona Koloni (iHWC) loungaphumezi iphulo lokwakhiwa kwezindlu ezikumgangatho ophezulu, amalungelo okujikwa kwenjongo kwakunye nokwahlulahlulwa komhlab osiSiza seLifa leMveli kwinqanaba lePhondo (iPHS). IHWC ibhaliswe njengoMmangalelwa wesithathu ze uMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo kwiNtshona Koloni yena abe nguMmangalelwa wesihlanus. Abanini bakhuphe umsila wengwe wokubuyekwezwa iindleko abathe bazikhupha ngalo mhlaba njengoko betyholi ngelithi isimiselo esi sivalela amalungelo abo kulo mhlaba yaye kufuneka sithatyathwe njengokuthinjwa kusetyenziswa umthetho. Ityala lalichotshelwe kwiNkundla ePhakamileyo yaseRhawutini ngomhla wama29 kweyeKhala ka2019 ukuya kowesibini kweyeThupha ka2019, ze laqakunjelwa ngezimvo zokuvalelisa ngenyanga yoMqungu ka2020. INkundla yagweba ngecala labamangalelwa. Emva kwesigwebo, kwathi kwanikezelwa ilungelo lokuya kuBhena kwiNkundla ePhakamileyo yeZibheni ngomhla we15 kweyeSilimela ka2020 yiNkundla ePhakamileyo yaseRhawutini. Ukuba ibango eli liyphumelela kwiNkundla ePhakamileyo yeZibheni, ityala leHWC liqikeleleka kwiR8.2 zezigidi, ngaphandleni kokuba iHWC, okanye uMphathiswa wezoBugcisa neNkcubeko kuZwelonke uthi akwewe iNkundla yoMgaqosiseko ukuze ikhuphe uluvo lokugqibela ngalo mba. Umbheni/umfakisicelo uye wakrweca iHWC ezama ukujonga ukuba awunakuqosheliswa na lom mba ngothethathethwano ze wafaka nesinye isicelo sokwakha kumda wale PHS. Isibheni ke sithe sanqunyanyiswa de kukhutshwe isiphumo sesi sicelo. Ukuba lo mba uthi uqoshelise ngothethathethwano, ityala ebeliya kuvela aliya kuba sabakho.

Abaphathi beHWC banoluvo lokuba ityala eli linokuvela lisekelwe kwixabiso lomhlaba ochaphazelekayo. Mancinci amathuba okuba baphumelele abamangali, njengoko befe namthanyana kwityali lokuqala yaye iGqwetha eliKhulu liqinisekie ukuba isibheni esi, ukuba siyaqhuba, naso asiya kuphumelela.



Amanani ngokwaMawaka eRandi 2025 2024

21. Ihlakani elizalanayo

Ubudlelane

Umxhasi ngeMali ophambili	liSebe leMicimbi yeNkcubeko neMidlalo (iDCAS)
Ihlakani eliPhambili	iKomishoni yeNkcubeko kwiNtshona Koloni
Ihlakani eliPhambili	neKomiti yeeLwimi yeNtshona Koloni

IDCAS inikezela ngendawo yokusebenzela kwiHWC ukuze yenze umsebenzi wayo to execute their administrative and financial operations.

UMphathiswa weMicimbi yeNkcubeko neMidlalo njengoSomaqhuzu ngumntu ozalanayo weHWC ngokwemigaqo yeGRAP 20.

Amalungu ebhunga leHWC njengoko kudiziwe kwinowuthi 18 kunye neli qumrhu ngamahlakani azalanayo ngokwemigaqo yeGRAP 20.

IArhente yeZibonelelo zeifa leMveli kuMzantsi Afrika (iSAHRA) igunyaziswe yimimiselo yecandelo 8(6)(a) kunye no(d) eNational Heritage Resources Act (iNHRA) xa ifundwa kunye noMmiselo 4 weMimiselo eyapapashwa phantsi kweGNR 323 ngomhla wesixhenxe kwekaTshazimpuzi ka2000 ngenjongo yokuvavanya kwanokuphinda kuvavanywe isakhono sookhala abajongene nezibonelelo zelifa lemveli kwinqanaba lephondo ezifana neHWC.

Onke amaSebe kunye namaQumrhu kaRhulumente akwiNtshona athatyathwa njengazalanayo njengoko ziphantsi kolawulo olunye lweNdlu yowisomthetho yePhondoKoloni.

Iintengiselwano

Ingeniso efumaneke kwihlakani elizalanayo

ISebe leMicimbi yeNkcubeko neMidlalo	2 500	1 893
--------------------------------------	-------	-------

Iinkonzo zesisa ezifumaneke kwihlakani elizalanayo

ISebe leMicimbi yeNkcubeko neMidlalo	8 210	7 394
--------------------------------------	-------	-------

22. Ulawulo lomngcipheko

Iintshukumo zeli qumrhu zidiza uthotho lwemingcipheko yemali: umngcipheko weemakethe (umngcipheko wezinga lexabiso elihle lenzala), umngcipheko wamatyala kunye nomngcipheko wokubhanga.

Umngcipheko wokubhanga

Umngcipheko weli qumrhu ngokwamathuba okubhanga ungumvuka weemali ezikhoyo zokujongana nemisebenzi esezayo. Iqumrhu liwulawula umngcipheko wokubhanga ngokuthi lisoloko lihlatutya umngcipheko wemisebenzi eseza kwenziwa kwakunye neefasiliti zamatyala.

Uhlalutyo lweemvakalelo

Ngomhla wama31 kweyoKwindla ka2025, ukuba amazing enzala kuthotho lwezixhobo zemali belimi kumyinge we1% nangaphezulu/nangaphantsi kunye nazo zonke ezinye iimeko zokwahluka ezigcinwe zimi ngxi, intsalela yalo nyaka ibiya kuba liR105 164 nangaphezulu/nangaphantsi

Umngcipheko wamatyala

Umngcipheko wamatyala ubhekisa kumngcipheko elithi ihlanani eliphikisayo lingabi nakumelana nezivumelwano ngokwesibhambathiso ze oko kukhokelele kwilahleko yemali kweli qumrhu. Iqumrhu eli lithe laqulunqa umgaqonkqubo lokusebenzisana nabantu namaqumrhu ami kakuhle ngokwasematyaleni.

Umngcipheko wamatyala uqulethe ikakhulu iidipozithi zemali eziinkozo, ezilingana nemali, izixhobo ezingumvuka wemali kunye nabatyali abarhwebayo. Iqumrhu eli lidipozitha kwiihbanki ezinkulu ezinesakhono esihle sokwenziwa kwamatyala kuphela ze kube ngoko kuncitshiswa umngcipheko wokusebenzisana nehlabani elinokunganyaniseki.

Akukho mimiselo yamatyala ekuthe kwagqithelwa ngapha kwayo kwisithuba sokuqulunqwakwale ngxelo, yaye abalawuli abalindelanga naziphi na iilahleko ngenxa yokungabikho kwentsebenzo kula mahlakani aphikisayo.

Amanani ngokwaMawaka eRandi

2025

2024

22. Ulawulo lomngcipheko (luyaqhuba)**Umngcipheko omkhulu wokuba sematyaleni.**

Umngcipheko weli qumrhu wokuba sematyaleni kwinkalo yeemalimboleko kwakunye nezo zifumanekatot uphelele kwizixa ezikwikhasi leebhalansi.

Umngcipheko weemakethe

Iqumrhu eli alikho mngciphekweni ngokweemakethe, ngenxa yokuba kulindeleke ukuba lihlawule elibatyalayo kwisithuba seentsuku ezingama30 njengoko isitsho imimiselo yesebe lemali kunye nePFMA.

Umngcipheko wezinga lenzala

Isimo seli qumrhu ngokwemngcipheko siqulethe amazinga azinzileyo kwanalawo ehla esenyuka kwiimalimboleko zeebhanki kunye neebhalansi zeebhanki nto leyo ibeka eli qumrhu emngciphekweni womngcipheko wezinga lenzala yexabiso elihle kwakunye nomngcipheko wezinga lenzala yokungena nokuphuma kwemali enokushwankathelwa ngolu hlobo lulandelayo:

liasethi zemali

Urhwebo kunye nazo zonke ezinye izinto ezifumanekayo zikwizinga elizinzileyo. Abaphathi balawula umngcipheko wezinga lenzala ngokuthi bancokolisane ukuze bafumane amazing ancumisayo kwiimalimboleko ezikumazinga ehla esenyuka, ze apho kukwazeka khona iimalimboleko ezikumazinga azinzileyo.

Abaphathi bakwanawo nomgaqonkqubo obhalansisa inzala ekwiimalimboleko zeeasethi kwakunye nenzala ehlawulwa kumatyala.

Isixhobo semali

Isixhobo semali	Elindeleke kwisithuba esingaphantsi konyaka	Elindeleke kwisithuba esingangonyaka ukuya kwemibini	Elindeleke kwisithuba seminyaka emibini ukuya kwemithathu	Elindeleke kwisithuba seminyaka emithathu ukuya kwemine	Elindeleke emva kweminyaka emihlanu
Imiqathango yamatyala eqhelekileyo: imali ekumaqumrhu aziibhanki ngalo mzuzu	10 517	-	-	-	-
Imiqathango yamatyala enatyisiweyo - kwiiNtlawulo	(17)	-	-	-	-
Isixa esiSeleyo	10 500	-	-	-	-
Sele idlulile kodwa ayicwangciselwanga	-	-	-	-	-

Izixhobo zemali 032025	Eyangoku	Elindeleke kusuku ukuya kwezingama30	Elindeleke kwiintsuku ezi- ngama31-60	Elindeleke kwiintsuku ezingama 61-90	Elindeleke kwiintsuku ezingama 90+	Itotali
Ezifumaneka ngorhwebo kunye nezinye - iintengiselwano ezingezizo ezonaniselwano	2 000	-	-	-	-	2 000
Sele idlulile kodwa ayicwangciselwanga	2 000	-	-	-	-	2 000
Sele idlulile kodwa ayicwangciselwanga	-	-	-	-	-	-

Amanani ngokwaMawaka eRandi

23. Iyantlukwano kwisabelomali

Umahluko onefuthe phakathi kwesabelomali kunye nezona zixa

23.1 Iintengiso zeemveliso neenkonzo ezingezizo iiasethi zorhwebo

Iyantlukwano ingenxa yokwenyuka kwenani lezicelo ezifumanekileyo

23.2 Iimveliso neenkonzo

Iyantlukwano ingenxa yeentlawulo zomthetho ezitehlekelelweyo kodwa ezingasetyenziswanga ngenxa kwanangenxa yephulo elingakhange liqunjelwe.

24. Iintshukumo zasemva komhla wokunikezelwa kwengxelo

Akubangakho zintshukumo zibe nefuthe elivakalayo ezithe zenzeka emva komhla wokunikezelwa kwengxelo.

25. Intsebenzo ngokweBBEE

Iinkcukacha ezingokuthotyelwa komthetho iB-BBEE Act zibandakanyiwe kwingxelo yonyaka phantsi kwecandelo elisihloko sithi iNkcukacha ezingentsebenzo yoKuthotyelwa kweB-BBEE.

Heritage Western Cape
Protea Assurance Building, Greenmarket Square, Cape Town, 8001
Postal Address: PO Box 1665, Cape Town, 8001
Tel: +27 483 9598
Email: Ceoheritage@westerncape.gov.za

ILifa leMveli leNtshona Koloni
Kwisakhiwo iProtea Assurance, eGreenmarket Square, eKapa, 8001
Idilesi yePosi: PO Box 1665, eKapa, 8001
Umnxeba: +27 483 9598
I-imeyile: Ceoheritage@westerncape.gov.za

Erfenis Wes-Kaap
Protea Assuransie-gebou, Groentemarkplein, Kaapstad, 8001
Posadres: Posbus 1665, Kaapstad, 8001
Tel: +27 483 9598
E-pos: Ceoheritage@westerncape.gov.za

www.westerncape.gov.za



**Western Cape
Government**

PR 302/2025
ISBN: 978-1-83491-183-0