



**Western Cape
Government**

Cultural Affairs and Sport



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
Ikhomishoni yeNkcubeko YeNtshona Koloni



Annual Report
2020/2021

TABLE OF CONTENTS

PART A: GENERAL INFORMATION	2
1. PUBLIC ENTITY'S GENERAL INFORMATION	2
2. LIST OF ABBREVIATIONS/ACRONYMS	3
3. FOREWORD BY THE CHAIRPERSON	4
4. ACCOUNTING AUTHORITY'S OVERVIEW	5
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	7
6. STRATEGIC OVERVIEW	8
6.1. Vision	8
6.2. Mission	8
6.3. Values	8
7. LEGISLATIVE AND OTHER MANDATES	8
8. ORGANISATIONAL STRUCTURE	11
PART B: PERFORMANCE INFORMATION	12
1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES	12
2. SITUATIONAL ANALYSIS	12
2.1 Service Delivery Environment	12
2.2 Organisational environment	12
2.3 Key policy developments and legislative changes	13
2.4 Progress towards achievement of institutional Impacts and Outcomes	13
3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION	13
3.1 Programme 1:	13
4. REVENUE COLLECTION	21
5. CAPITAL INVESTMENT	22
PART C: GOVERNANCE	24
1. INTRODUCTION	24
2. PORTFOLIO COMMITTEES (if applicable)	24
3. EXECUTIVE AUTHORITY	25
4. THE ACCOUNTING AUTHORITY / BOARD	25
5. RISK MANAGEMENT	31
6. INTERNAL CONTROL UNIT	33
7. INTERNAL AUDIT AND AUDIT COMMITTEES	33
8. COMPLIANCE WITH LAWS AND REGULATIONS	34
9. FRAUD AND CORRUPTION	34
10. MINIMISING CONFLICT OF INTEREST	35
11. CODE OF CONDUCT	35
12. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES	35
13. COMMISSION SECRETARY (if applicable)	35
14. SOCIAL RESPONSIBILITY	35
15. AUDIT COMMITTEE REPORT	36
16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION	38
PART D: HUMAN RESOURCE MANAGEMENT	39
1. INTRODUCTION	39
2. HUMAN RESOURCE OVERSIGHT STATISTICS	39
PART E: FINANCIAL INFORMATION	40
1. REPORT OF THE EXTERNAL AUDITOR	40
2. ANNUAL FINANCIAL STATEMENTS	45

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	Western Cape Cultural Commission
REGISTRATION NUMBER (if applicable):	Not applicable
PHYSICAL ADDRESS:	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
POSTAL ADDRESS:	P.O Box X7115 Cape Town 8001
WCCC SECRETARIAT	Mr Thandwa Ntshona
TELEPHONE NUMBER:	027 021 483 9714
FAX NUMBER:	027 021 483 9711
EMAIL ADDRESS:	Thandwa.Ntshona@westerncape.gov.za
WEBSITE ADDRESS:	www.westerncape.gov.za
EXTERNAL AUDITORS:	Auditor-General South Africa 19 Park Ln, Milnerton, Cape Town, 7441
BANKERS:	Nedbank

2. LIST OF ABBREVIATIONS/ ACRONYMS

AGSA	Auditor General of South Africa
BBBEE	Broad Based Black Economic Empowerment
Cel	Centre for e Innovation
CEO	Chief Executive Officer
CFO	Chief Financial Officer
DCAS	Department of Cultural Affairs and Sport
DERM	Directorate Enterprise Risk Management, Department of the Premier
DoCS	Department of Community Safety
DTPW	Department of Transport and Public Works
EQPRS	Electronic Quarterly Performance Reporting System
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
MEC	Member of Executive Council
MTEF	Medium Term Expenditure Framework
MTO	Mountain to Ocean
NTR	National Treasury Regulations
PAA	Public Audit Act
PFMA	Public Finance Management Act
PTI	Provincial Treasury Instructions
SCM	Supply Chain Management
SMME	Small Medium and Micro Enterprise
TR	Treasury Regulations
POPIA	Protection of Personal Information Act
PPE	Personal, Protective Equipment

3. FOREWORD BY THE CHAIRPERSON

It gives me great pleasure to present the Western Cape Cultural Commission's Annual Report for 2020/2021. The Commission's mandate is prescribed by the Western Cape Cultural Commission and Cultural Councils Act, 1998. The WCCC is a statutory body that advises the Minister on the preservation, promotion and development of arts and culture.

The WCCC also found itself having to adjust its operations as a result of the COVID-19 pandemic. The WCCC agreed to host four virtual meetings during the financial year, and the work of the sub-committees were incorporated into these plenary meetings. The WCCC Members Remuneration Policy was amended to accommodate the needs of members for meetings conducted via MS Teams.

The pandemic also impacted the management of the cultural facilities as these were used as quarantine sites during the pandemic, prohibiting the public from utilising the facilities and impacting the income generated.

The WCCC is proud that under these strain conditions it could assist communities in fulfilling their commitments to the arts and culture sector, as well as assisting the WCCC in fulfilling its primary mandate. During the year under review, two cultural councils were registered on the WCCC's database and seven cultural councils were supported to execute their cultural activities.

The deliberations between the Chairperson of the WCCC Initiation Reference Committee and the Department on the opening of the Initiation summer schools in 2020 despite the COVID - 19 pandemic, resulted in consultations with the thirty-six initiation forums regarding the request and only five forums expressed the desire for the initiation seasons to continue. The Minister in consultation with cabinet decided to suspend the initiation season which was in keeping with the announcement made by the President, Cyril Ramaphosa, at the time. The decision was premised on the prevention of the spread of the COVID -19 pandemic through initiation practices and to ensure that the lives of the young boys were saved.

The primary challenge for the WCCC is the under-utilisation of its cultural facilities. The focus for the next financial year is the review of the marketing plan for the facilities, which needs to be done in-conjunction with a policy review.

The Commission appreciates its ongoing relationship with the Department of Transport and Public Works, which is responsible for major upgrades and technical maintenance aspects at the cultural facilities. The Commission also has a good working relationship with the Department of Cultural Affairs and Sport, and therefore would like to thank the department for their administrative support and guidance.

If there is anything pandemics do, it is that they show us what is already broken, flawed and failing. COVID-19 has exposed structural cracks and left many that fall between them even more vulnerable and marginalised, especially in the arts and culture sector.

The WCCC experienced an under collection of revenue due to the closure of the cultural facilities during lockdown level 5 as well as the adherence to the strict COVID regulations. This will ensure that the Commission will have to further maximise on its relationship with DCAS and the Department of Transport and Public Works to lessen the budget constraints towards the implementation of the Storybook of the 2021/22 financial year.

I hereby acknowledge the assistance and tender the WCCC's sincere gratitude to Minister Anroux Marais, for her guidance and support; the officials of the Department of Cultural Affairs and Sport for their guidance and support, members of the Standing Committee for their oversight and guidance and my fellow WCCC members for the professional manner of conducting business. The WCCC would also like to congratulate Ms Madre Loubser on her appointment, for a second year, to represent the WCCC at the National Arts Council.



Chuma Fani
Western Cape Cultural Commission
31 August 2021



4. ACCOUNTING AUTHORITY'S OVERVIEW

The Western Cape Cultural Commission (WCCC) is a Schedule 3C public entity and operates within the parameters of the Western Cape Cultural Commission and Cultural Councils Act, Act 14 of 1998. It is a statutory body and resides within the Department of Cultural Affairs and Sport.

The aims of the WCCC are to preserve, promote and develop culture in the Western Cape, in accordance with a policy determined by the MEC. Its operations are aligned to its five-year strategic plan as well as its annual performance plan. However, the reporting year commenced with great uncertainty due to the national lockdown imposed by the President to contain the spread of the COVID – 19 pandemic. This resulted in restriction of movement and the operations of the WCCC having to be reviewed. The purpose of this report is to communicate the activities and report on performance of the WCCC for the financial year 2020/21.

- General financial review of the public entity**

Due to the national lockdown, the facilities were closed for bookings and this greatly impacted the facilities as no income was being generated. Five of the facilities were used as isolation sites for various periods which compounded the dire financial situation.

- Spending trends**

Objective	2020/21			2019/20		
	Budget	Actual expenditure	(over)/under expenditure	Budget	Actual expenditure	(over)/under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	1 809	2 276	(467)	3 072	3 650	(578)
Total	1 809	2 276	(467)	3 072	3 650	(578)

**The over expenditure mainly relates to GRAP 23: Service in Kind adjustment made for the salaries of R 485 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of WCCC, note 13.*

- Capacity constraints and challenges facing the public entity**

The stringent COVID 19 conditions and restrictions imposed for gatherings, resulted in no activities being held at the facilities. Further the facilities were handed over to the Department of Transport and Public Works for the duration of usage as isolation sites.

- Discontinued key activities / activities to be discontinued**

n/a

- New or proposed key activities**

The review of optimal future usage of the facilities was explored and possible innovations in terms of usage were being acted upon. The upgrading of the vacant house at Schoemanspoort commenced as part of the upgrades at the facility by the DTPW.

- Requests for roll over of funds**

n/a

- **Supply chain management**

No unsolicited bids were received or concluded by the Commission for the year under review

- **Whether SCM processes and systems in place**

The processes and systems linked to the Supply Chain Management are in place and applied by the public entity to ensure compliance to laws and regulations.

- **Challenges experienced and how resolved**

Cultural Council activities were planned, and applications submitted, prior to the national lockdown due to COVID 19. Cultural councils were requested to resubmit programmes mindful of the restrictions imposed due to the pandemic.

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

Not applicable as the WCCC received a clean audit for the previous financial year.

- **Outlook/ Plans to address financial challenges**

n/a

- **Events after the reporting date**

n/a

- **Economic Viability**

The economic situation could be compromised if the facilities are not optimally utilised in future.

- **Appreciation**

My appreciation to the members of the Commission for their commitment and expertise sharing towards the successful execution of the mandate of the public entity, while adjusting to the new normal of conducting business.

Also giving my thankfulness for the Department of Transport and Public Works for their continuous financial and technical support towards the major upgrades at the cultural facilities as well as to the Department of Community Safety for their regular assessments and recommendations regarding the improvement of safety features at the cultural facilities.

The support of the Minister of the Department of Cultural Affairs and Sport, inclusive of the officials of the department are highly appreciated which contributed to the effective functioning of the public entity despite the COVID-19 pandemic.



Chuma Fani
Accounting Authority
On behalf of WCCC
31 August 2021

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

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

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

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

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

The Annual Financial Statements (Part E) have been prepared in accordance with the Public Finance Management Act, 1999(Act 1 of 1999) section 55(l)(d) and section 28.2 of the National Treasury regulations standards applicable to the public entity.

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

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

The external auditors are engaged to express an independent opinion on the annual financial statements.

In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the public entity for the financial year ended 31 March 2021.

Yours faithfully



Chairperson of the Commission
Chuma Fani
31 August 2021

6. STRATEGIC OVERVIEW

Vision

Effectively contribute to the growth and development of a dynamic cultural environment towards a unified Western Cape.

Mission

To preserve, promote and develop culture in the Western Cape through:

- registration and de-registration of cultural councils.
- providing financial assistance to registered cultural councils.
- the control, management, development and maintenance of moveable and immovable property placed under its supervision by the Provincial Minister;
- the performance other tasks and functions assigned by the Provincial Minister; and
- advising the Provincial Minister on policy.

Values

Integrity, accountability, competence, innovation, responsiveness, and caring.

7. LEGISLATIVE AND OTHER MANDATES

The Western Cape Cultural Commission was established by the Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act 14 of 1998).

The WCCC was listed as a Schedule 3, part C provincial public entity on 1 June 2001 in terms of the Public Finance Management Act, 1999 (Act 1 of 1999). The public entity is a statutory body under the auspice of the Department of Cultural Affairs and Sport.

The WCCC operates within the following legislative and policy mandates:

Constitutional Mandates

Section	Direct Responsibility of the Western Cape Cultural Commission for ensuring compliance
Constitution of the Republic of South Africa, 1996	
Section 6(3), (4) and (5): Language	The Western Cape Government (WCG) must, by legislative and other measures, regulate and monitor its use of official languages. All official languages must enjoy parity of esteem and must be treated equitably. The Western Cape Language Committee (WCLC), in collaboration with DCAS, has a responsibility for monitoring and evaluating the implementation of the Western Cape Language Policy, adopted in 2001, and must report to the Western Cape Provincial Parliament on this mandate at least once a year. DCAS has oversight of the WCLC and provides the Committee with administrative and financial support.
Section 30: Language and culture	The Western Cape Cultural Commission (WCCC) facilitates opportunities for the people of the Western Cape to exercise their language and cultural rights through the programmes and projects that it presents and supports.

Section	Direct Responsibility of the Western Cape Cultural Commission for ensuring compliance
Section 31: Cultural, religious and linguistic communities	The WCCC must ensure that its programmes and projects respect the cultural diversity of the population of the Western Cape.
Section 41: Principles of co-operative government and intergovernmental relations	The WCCC co-operates with all spheres of government in the execution of its mandate.
Schedule 4: Functional Areas of Concurrent National and Provincial Legislative competence	The WCCC works closely with the national Department of Arts and Culture and associated organs of state regarding concurrent arts, culture and heritage matters.
Section 195: Basic values and principles governing public administration	Department of Cultural Affairs and Sport (DCAS) officials responsible executing the mandate of the WCCC must ensure the efficient, economic and effective use of resources. Programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.
Constitution of the Western Cape, 1998 (Act 1 of 1998)	
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. DCAS has oversight of the WCCC regarding the implementation of the legislation that was promulgated for this purpose. The Western Cape Cultural Commission, one of the provincial public entities for which DCAS is responsible, is tasked with the registration of, and support to, registered cultural councils.

Legislative Mandates

Legislation	Reference	Key Responsibilities of the WCCC
Western Cape Cultural Commission and Cultural Councils Act, 1998	Act 14 of 1998	The aims of the Western Cape Cultural Commission are to preserve, promote and develop culture in the Western Cape, in accordance with a policy determined by the MEC [member of the (provincial) Executive Committee – provincial Minister]. The mandate of the WCCC is to advise the MEC on the preservation, promotion and development of arts and culture in the Western Cape.
Traditional and Khoi – San Leadership Act, 2019	Act 3 of 2019	The main objectives of the Act are to: • make provision for the recognition of Khoi-San leadership; • consolidate the National House of Traditional Leaders Act, 2009, and The Traditional Leadership and Governance Framework Act, 2003; • address certain limitations in the existing legislation; and • effect consequential amendments to other laws.
Public Finance Management Act, 1999	Act 1 of 1999 Section 55(1) (d)	The WCCC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.

Legislation	Reference	Key Responsibilities of the WCCC
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, government institutions and private bodies. Among other things, DCAS and every other public and private body must: • compile a manual that explains to members of the public how to lodge an application for access to information that the body holds; and • appoint an information officer to consider requests for access to information held by the body.
Promotion of Administrative Justice, 2000	Act 3 of 2000	This Act: • sets out the rules and guidelines that administrators must follow when making decisions; • requires administrators to inform people about their right to review or appeal and their right to request reasons; • requires administrators to give reasons for their decisions; and • gives members of the public the right to challenge the decisions of administrators in court.
Protection of Personal Information Act, 2013	Act 4 of 2013	The Act promotes the protection of personal information processed by public and private bodies; to introduce certain conditions so as to establish minimum requirements for the processing of personal information. In addition, the Act provides for the establishment of an Information Regulator to exercise certain powers and to perform certain duties and functions in terms of this Act and the Promotion of Access to Information Act, 2000. The Act further provides for the issuing of codes of conduct; for the rights of persons regarding unsolicited electronic communications and automated decision making; to regulate the flow of personal information across the borders of the Republic; and to provide for matters connected therewith.

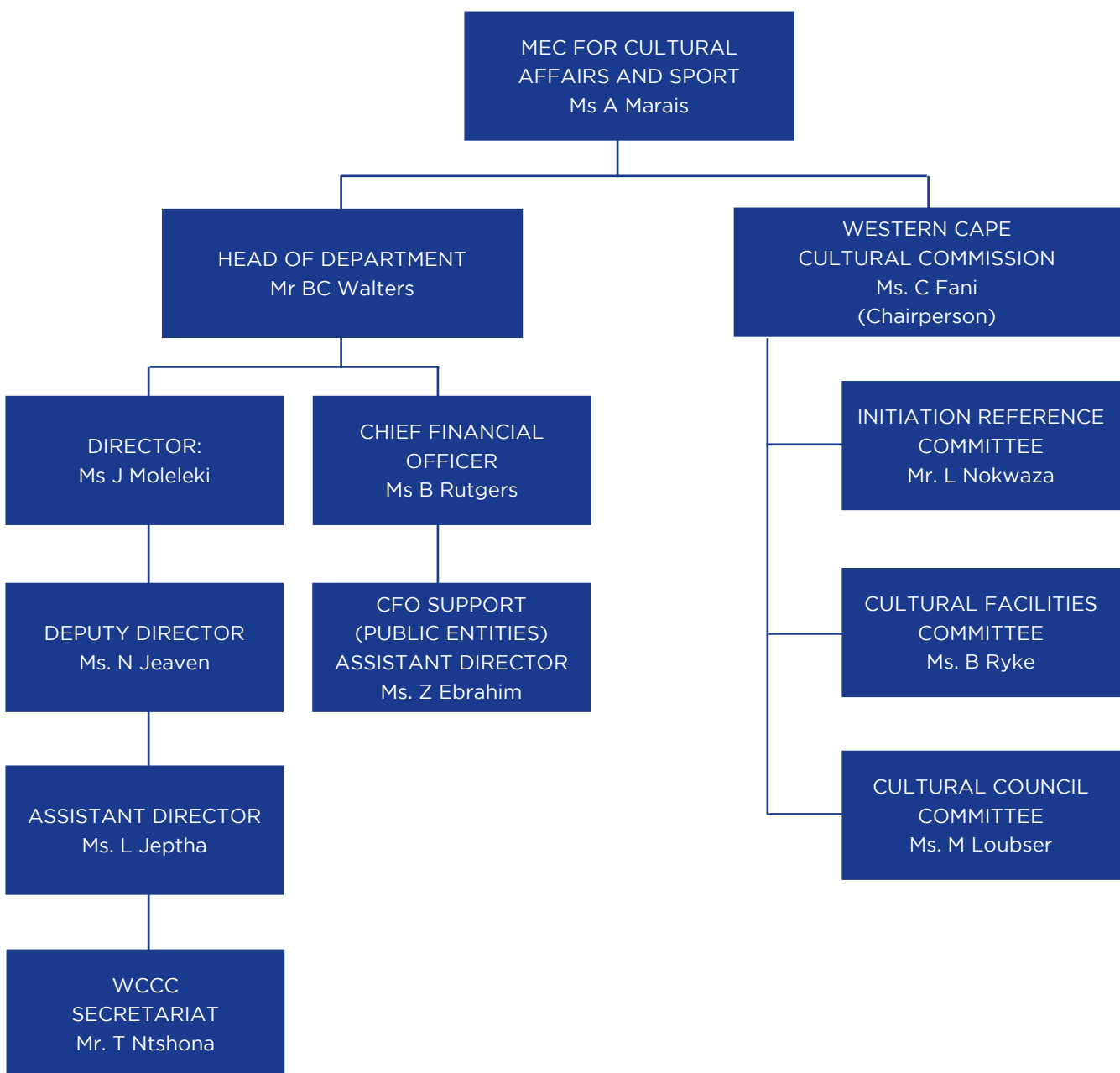
Policy Mandates

Policies that support an efficient and effective cash management system and which guide operations are described below.

Policies	Description
Code of Conduct for the WCCC Members	The primary purpose of the Code is to promote exemplary conduct so that the WCCC has credibility.
Registration and Deregistration of Cultural Councils Policy	To give effect to the principle of respecting, nurturing, upholding and protecting cultural diversity in the Western Cape and South Africa as a whole by registering and deregistering cultural councils.
Cultural Facilities Usage Policy	The Accounting Authority of the public entity must manage revenue economically and effectively by developing and implementing appropriate processes to provide for the identification, collection, recording, reconciliation and safeguarding of information about revenue and utilisation.
WCCC Delegations	Delegation of powers issued by the Accounting Officer in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999 (PFMA).
Materiality Framework	The Accounting Authority must develop and agree on a framework of acceptable levels of materiality and significance with the relevant Executive Authority in consultation with external auditors.

Policies	Description
Fraud Prevention Plan	This policy provides response mechanisms to report investigate and resolve incidents of fraud.
Remuneration of Members	To provide a framework for the payment of members of the Western Cape Cultural Commission nominated to attend conferences, events, meetings and workshops.
Western Cape Initiation Framework	To facilitate an enabling environment and create standards for the cultural practice, and uniformity in the execution thereof.

8. ORGANISATIONAL STRUCTURE



1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The AGSA/auditor currently performs the necessary audit procedures on the performance information to provide limited assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 40 of the Report of the Auditors Report, published as Part E: Financial Information.

2. SITUATIONAL ANALYSIS

2.1 Service Delivery Environment

The year under review was defined by the pandemic which affected every aspect of life, from work and school to everyday activities. Adherence to different lockdown regulations meant restrictions on social gatherings and activities, social distancing all of which impacted the execution of the mandate of the WCCC. It added strain on the operations and existence of the WCCC, staff and creatives across the value chain. This in turn led to uncertainty, anxiety and an increase in unemployment in the country.

However, within this milieu, the WCCC realized the need to evolve operations, to think, function and embrace a new normal without losing sight of the focus areas namely; the empowering of people and contributing to the creation of safe and cohesive communities. To achieving this end, meetings were consolidated to four virtual meetings for the year. All interactions and information were disseminated electronically to communities and members alike to not compromise on service delivery to clients and Cultural Council applicants. The operational budget was re- prioritised to making the facilities COVID – 19 compliant and ensuring the acquisition of PPE requirements.

Given the above, it did not dampen the enthusiasm of staff but instead brought innovation to the fore. Staff have been exploring the creation of a booking app for the facilities which could be accessed via a cellphone increasing accessibility and the possibility of a promotional video highlighting the versatility of the Bien Donne Manor House. The ownership of the Okkie Jooste and Bien Donne Manor House is still a work in progress. This period has highlighted the need to remodel our operational boundaries to remain relevant in this the new normal.

2.2 Organisational Environment

In accordance with the Western Cape Cultural Commission and Cultural Councils Act, the administrative duties of the WCCC are administered by the officials in the employ of the Department. New methods of engagement were introduced and the shift from face to face meetings in a central venue changed into virtual MS Teams sessions. It posed challenging but eventually technology became the new, faster, most effective way of executing the work. It contributed to savings related to hosting of meetings as there were no costs for accommodation, flights, catering and parking fees.

The WCCC fully achieved two of its three performance indicators as planned. It supported seven Cultural Councils activities through transfer payments and maintained the seven cultural facilities.

However, the number of users accessing the cultural facilities via the online booking system was not attained due to the facilities being utilized as isolation sites and the regulations prohibited gatherings.

The Commission ensured that their performance and the management of the financial resources were implemented in keeping with the applicable prescripts. Members are required to sign a conflict of interest form and declare any conflict of interest which may occur during discussions linked to the mandate of the

Entity. It is mandatory that members recuse themselves from any deliberations which poses a conflict. The WCCC had the full complement of 14 members for the year and Madre Loubser was re-elected to serve as the provincial representative on the National Arts Council. The term of the Commission expires in October 2021 and the process to appoint a new commission will commence in the new financial year.

2.3 Key Policy Developments and Legislative Changes

n/a

2.4 Progress towards achievement of institutional impacts and outcomes

The Commission through its activities, endeavours to create safe and cohesive communities by repositioning the usage of facilities as well as rendering support to registered cultural councils to preserve their cultural practices.

Through the provision of well - maintained and safe cultural facilities, it provides an environment for programmes to be presented which could assist youth with skills needed to be gainfully employed. The funding to registered cultural councils ensures that diverse cultural activities are presented within communities. However, due to the pandemic, the facilities were not optimally utilized for community programmes during the reporting period.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1 Programme: Western Cape Cultural Commission

The purpose of the Western Cape Cultural Commission is to advise the Minister on how best to implement the mandate of the WCCC according to the Western Cape Cultural Commission and Cultural Councils Act, No.14 of 1998 and attend to the development, promotion and preservation of arts and culture.

Description

The Commission ensures the execution of the planned performance through the human resources employed within the Department of Cultural Affairs and Sport and the financial resources which include a transfer payment made to the WCCC by the department as well as revenue generated through the usage of the cultural facilities by clients. The quarterly performance of the entity is captured on an electronic system, namely the EPQRS system.

This is the first year of reporting on the new five-year strategic plan of the Western Cape Cultural Commission. The year under review, the Western Cape Cultural Commission fully achieved on the two of the three output indicators in accordance with the APP.

The Output Indicator namely 1.3, number of users accessing the cultural facilities, projected in the approved 2020/21 APP an annual target of 15 986. Due to COVID -19 and the facilities being closed and used as isolation / quarantine sites for a much longer period than anticipated. At the end of the financial year under review only 171 users were recorded as having utilized the cultural facilities for day usage only, to execute their cultural programmes.

Programme / activity / objective					
Strategic Objectives Indicator	Actual Achievement 2019/20	Planned Target 2020/21	Actual Achievement 2020/21	Deviation from planned target to Actual Achievement for 2020/21	Comment on Deviation
To advise on preservation, promotion and development of Arts and Culture through plenary meetings and activities to enhance social inclusion.	22	16 000	185	15815	The planned target for the number of users accessing the cultural facilities was 15986 COVID -19 restrictions and the utilization of the facilities as isolation sites prevented the target being attained.

Table 3.1.

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/19	Audited Actual Performance 2019/20	Planned Annual Target 2020/21	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Diverse cultural activities within communities	Transfer payment to registered cultural councils	Number of registered cultural councils supported through Transfer Payments	-	5	7	7	N/A	N/A	N/A
Well maintained and safe cultural facilities	Implementation of approved Maintenance plan	Number of facilities upgraded or maintained to ensure suitability and safety for users	7	7	7	7	N/A	N/A	N/A
Optimal utilisation of the cultural facilities	Usage of facilities	Number of users accessing the cultural facilities	14 500	15 225	15 986	171	15 815	Due to the COVID-19 pandemic, certain facilities were used as isolation and/or quarantine sites.	Due to the COVID-19 pandemic and strict regulations implemented on the citizens of SA/ Western Cape.

Table 3.2.

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/19	Audited Actual Performance 2021/20	Planned Annual Target 2020/21	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Optimal utilisation of the cultural facilities	Usage of facilities	Number of users accessing the cultural facilities	14 500	15 225	15 986	171	15 815	Due to the COVID-19 pandemic, certain facilities were used as isolation and /or quarantine sites.

Reflection on the Outputs and Outcomes and Achievements for the 2020/21 financial year

The year under review proved challenging from the onset. We were confronted with a pandemic but simultaneously had to review and adjust our operations with limited resources, whilst still striving to maintain an acceptable standard of service delivery. The world changed overnight to a digital and online platform and unearthed our weaknesses forcing us to evolve accordingly. New words and phrases entered the general lexicon during 2020 – social distance, new normal and flatten the curve- and became the new *lingua franca*.

Staff worked diligently to restructure and organize templates and information for cultural council applicants and ensuring that our online booking system reflected that the facilities were not operational. Budgets were reworked and adjusted in line with the operational requirements and activities which could be executed, continued. This enabled the WCCC to deliver on its mandate despite the dismal situation.

Cultural councils

The purpose of funding the activities of cultural councils are to ensure that traditions and cultural practices are upheld and shared with the younger generations. Further to enable communities to access knowledge and information and share in promoting cultural respect and tolerance.

The call for applications to the registered Cultural councils resulted in nine applications being received of which seven were supported. The successful applicants were requested to submit revised programmes which were in keeping with the lockdown regulations and protocols.

The table below reflects the financial support rendered to the registered cultural councils during the 2020/21 financial year.

Name of cultural council	Type of organisation	Purpose of funds	Amount transferred	Project date/s	Project venue
Gorachouqua Tribal House of Cape Khoi	NPO	Youth Cultural Camp	R 30, 000	5 – 6 March 2021	Youth for Change Centre
Nyahbinghi House of Paarl	NPO	Rastafarian Cultural Festival	R30, 000	23 – 26 April 2021	New Orleans, Paarl
Cochoqua Khoisan Tribal House	NPO	Cultural Capacity Building (Conference)	R30, 000	7 March 2021	Jolly Carp, Sasmeer Road, Retreat
Goringhaicona Khoi-Khoisan Traditional Council	NPO	Heritage Day Event	R30, 000	12 – 14 March 2021	Oude Mollen Eco Cultural Village, Pinelands
Isizwe samaTolo Cultural Council	NPO	Youth Cultural Conference	R13, 550	13 February 2021	Site B Hall, Khayelitsha
Intsika yamanyange Cultural Council	NPO	Camagu!! Ntsana zikaPhalo	R30, 000	20 March 2021	Guguletu, Philippi, Nyanga Schools
Abathembu Traditional Council	NPO	Heritage Day event	R30, 000	13 March 2021	Resource Centre, Khayelitsha
TOTAL			R193 550		

The secretariat plays an oversight role by attending the events if possible and provides feedback to the committee. The approved Traditional and Khoi-San Leadership Act 3 of 2019 could impact the operations of the recognized cultural councils and its constituencies in future.

Cultural facilities

The cultural facilities offer access to persons for the roll out of their meetings, conferences and programmes whether sports orientated, recreational, cultural, spiritual or traditional. The pandemic limited the usage of the facilities and prohibited the active execution of programmes for the greater part of the reporting year. This afforded an opportunity for staff to be made aware of the protocols to be observed and requirements needed when the public accesses the facilities.

The staff employed at the facilities were empowered through an online COVID 19 readiness training session presented by the Department of Community Safety. The facilities were equipped with the required PPE requirements such as informative COVID 19 leaflets, temperature gauge, hand sanitisers, automated sanitise dispensers, and social distance floor stickers. Staff worked on a rotational basis where possible to avoid any possible infections and visually ensured that all protocols were clearly displayed around the facility buildings as shown below.



LET'S STOP THE SPREAD

MATZIKAMA MUNICIPALITY

Dr Nomafrench Mbombo
Western Cape Health Minister

The New Normal: Strengthening Healthcare Systems
and Community Prevention

31 August 2020

VENUE	ACTIVITY	TIME
Koekenaap Quarantine and Isolation Facility	Care Pack Distribution	11:00-12:00
Vredendal Hospital	COVID-19 Ward Opening	12:30-13:30
Community Prevention Campaign (Mask Distribution)	Ultra Single, Vredendal North	14:00-14:30

Western Cape Government
Health

www.westerncape.gov.za/coronavirus



Facilities ensuring COVID 19 protocols are visible and communicated.

Part B: Performance Information

Damages at facilities due to inclement weather condition

The severe weather conditions experienced during the year caused storm damage at the Melkbos Cultural Centre and at Okkie Jooste facility. Trees were uprooted at the Okkie Jooste facility and the roof and walls of the gas enclosure at Melkbos Cultural Centre were destroyed.



Storm - uprooted tree at Okkie Jooste cultural facility destroyed a shed



The destroyed roof of the storage space at Melkbos cultural centre.

The Groot Drakenstein facility experienced a fire which spread near the state houses occupied by staff and the quick response from the local fire department and assistance of staff prevented damage to the houses.



Staff assisting to extinguish the fire

Maintenance facilitated by staff at facilities

The following project and renovations were done with the financial resources of the Western Cape Cultural Commission. This ensures that the facilities are maintained at an acceptable standard for users and ensures the safety of staff.

The asbestos roofing at the state housing occupied by two staff members residing on the premises of the Melkbos Cultural Centre was repaired by an appointed service provider registered by the Department of Labour to repair and remove the asbestos. The damages were caused by the heavy rains and strong winds experienced in the Melkbosstrand area.



Experts in the handling of asbestos at the Melkbos cultural centre - fixing the roof of state-owned house

Job opportunities created

The placement of youth in work environments affords them an opportunity to gain technical, administrative as well as soft skills which will serve them in good stead when applying for permanent positions. The EPWP budget allocated to the Cultural Affairs Directorate, enabled the Commission to create job opportunities for unemployed youth.

The Western Cape Cultural Commission has heeded the call of National Government for job creation and through the EPWP appointed Interns at the cultural facilities. The EPWP interns were trained in maintenance and housekeeping services for the building, correct usage and care of equipment, and maintenance of grounds. They were exposed to interaction with clients, telephone etiquette and how to operate in a professional work environment. Furthermore, some were equipped with basic administrative skills and were assigned responsibility for basic administrative tasks.

The employment of these beneficiaries has contributed significantly to the livelihood of individuals and their families. The appointments focused largely on the employment of females and youth target groups, residing in the communities surrounding the cultural facilities in the different local municipalities as reflected below.

Local municipality	Towns	Facility	Total of interns
Oudtshoorn	Schoemanshoek & Oudtshoorn	Schoemanspoort cultural facility	9
Stellenbosch	Stellenbosch	Okkie Jooste cultural facility	10
Matzikama	Lutzville	Koekenaap cultural facility	5
Drakenstein	Paarl	Groot Drakenstein cultural facility	10
Drakenstein	Paarl	Bien Donne Manor House	6
Bloubergstrand	Melkbosstrand, Atlantis	Melkbos Cultural Centre	7
Bloubergstrand	Melkbosstrand, Atlantis	Melkbos Oppiesee cultural facility	6

Part B: Performance Information

Strategy to overcome areas of under performance

The under- performance was as a result of the pandemic and the usage of the facilities as isolation sites.

During the new financial year, the WCCC will implement aspects of the business case to try and optimise utilisation of the facilities and thereby increase numbers accessing the facilities.

Reporting on the Institutional Response to the COVID-19 Pandemic

n/a

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

Pro-gramme/ Sub Pro-gramme	Inter-vention	Geographic location (Province/ District/ local municipality)	No. of bene- ficiaries	Disaggre- gation of bene- ficiaries	Total budget allocation per inter- vention (R'000)	Budget spent per inter- vention	Contri- bution to the Outputs in the APP	Immedi- ate outcome
n/a								

Linking performance with budgets

Objective	2020/21			2019/20		
	Budget	Actual expenditure	(Over)/ under expenditure	Budget	Actual expenditure	(Over)/ under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	1 809	2 276	(467)	3 072	3 650	(578)
Total	1 809	2 276	*(467)	3 072	3 650	(578)

*The over expenditure mainly relates to GRAP 23: Service in Kind adjustment made for the salaries of R 485 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of WCCC, note 13.

4. REVENUE COLLECTION

The COVID -19 pandemic had a negative impact on the projected revenue collection of the public entity. The public could not continue with their envisaged programmes which they normally roll out at the cultural facilities managed by the Commission, due strict lockdown regulations.

The Commission assisted the Department of Health, when requested by the DTPW, to make the facilities available as isolation sites. Although the facility did not generate an income it provided the Province with a much-needed resource at the time. This enabled COVID infected persons to recover at the cultural facilities within their communities. This action enhanced the interdepartmental working relations, whereby budgets were aligned to accommodate a strategic approach to combat or lessen the financial impact of the pandemic. The collaborative working between DCAS, the Department of Health and the DTPW assisted in flattening the curve and demonstrated that the provincial government was geared to mobilizing its resources during an emergency.



Koekenaap facility being used as an isolation site for residents from the surrounding areas.

Source of Income	2020/21			2019/20		
	Estimate	Actual Amount collected	(Over)/under collection	Estimate	Actual Amount collected	(Over)/under collection
	R`000	R`000	R`000	R`000	R`000	R`000
Other Operating Income	1 159	664	495	2 374	2 906	(532)
Transfer Payment	561	2 149	(1 588)	524	524	-
Interest Income	89	90	(1)	174	174	-
Total	1 809	2 903	*(1 094)	3 072	3 604	(532)

*The over collection mainly relates to the additional transfer payments that were received from the Department of Cultural Affairs and Sport to compensate the entity for the loss in revenue due to the National lockdown resulting from the COVID-19 pandemic as all facilities were closed for camps during this time

5. CAPITAL INVESTMENT

The cultural facilities play a critical role as a catalyst for meaningful interactions and change and strengthening the strands which contributes to building the social fabric of our society. This environment that the facilities provides needs to be improved and maintained to ensure that it remains in an acceptable condition for users.

The upgrades at the cultural facilities are incorporated into the CAPEX Report managed and budgeted for by the DTPW. The Western Cape Cultural Commission on an annual basis identifies required upgrades at the cultural facilities and records it on the User Asset Management Plan (UAMP); which is part of the broader infrastructural plans for facilities / buildings in the province under the management of by the Department of Transport and Public Works (DTPW). Lockdown has resulted in work being delayed and therefore the upgrades at the Schoemanspoort facility was only concluded towards the end of the financial year. Low maintenance and environmentally friendly materials have been introduced during the more recent upgrades at the facilities. These included the usage of corrugated sheeting, solar panels and geysers as well as water saving mechanisms.

Major improvements funded by Department of Transport And Public Works (DTPW)

The Schoemanspoort facility was completely refurbished inclusive of the hall. The interiors of all chalets at the facility were upgraded and the asbestos roofs were replaced with tiles. The vacant house as well as the houses occupied by staff were refitted with showers and new kitchen cupboards. The costs were covered by the DTPW and this greatly assisted as the Commission could channel the stringent budget towards the basic running costs for the facilities and emergencies that arose.

Visuals of improvements at the Schoemanspoort Cultural Facility





1. INTRODUCTION

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

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

2. PORTFOLIO COMMITTEES

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

Standing Committee on Community Safety, Cultural Affairs and Public Accounts	
Date of hearing	Matter under consideration
12 June 2020	Briefing by the Department of Cultural Affairs and Sport on its 1st, 2nd, 3rd Quarterly Performance Reports for 2019/20.
15 July 2020	Briefing by the Department of Traditional Affairs on the Customary Initiation Bill [B7B-2018] (NCOP)
16 July 2020	Topic: Briefing on the Recognition of Customary Marriages Amendment Bill [B12-2019] (NCOP)
27 July 2020	Deliberation on Vote 13: Cultural Affairs & Sport, in the Schedule to the Western Cape Adjustments Appropriation (COVID-19) Bill [B4 - 2020]
27 November 2020	Deliberation on Vote 13: Cultural Affairs and Sport in the Schedule to the Western Cape Second Adjustments Appropriation Bill, 2020
4 December 2020	Discussion on the 2019/20 Annual Report of the Western Cape Cultural Commission.
18 September 2020	Topic: Briefing by the Western Cape Cultural Commission on its selection and criteria model when interviewing and selecting committee members, and the mechanisms which has been put in place to mitigate the risk identified which relates to the inadequate safeguarding of cultural / facilities' infrastructure
29 January 2021	Discussion on the 2019/20 Annual Report of the Western Cape Cultural Commission.
17 March 2021	Deliberation on Vote 13: Cultural Affairs & Sport in the Schedule to the Western Cape Third Adjustments Appropriation Bill (2020/21 financial year), 2021 and the deliberation on Vote 13 in the Schedule to the Western Cape Appropriation Bill, 2021

3. EXECUTIVE AUTHORITY

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

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

4. THE ACCOUNTING AUTHORITY/ BOARD

The Western Cape Cultural Commission operates within the parameters or framework of the Western Cape Cultural Commission and Cultural Councils Act, no 14 of 1998 to ensure efficient performance regarding service delivery to the citizens of the Western Cape. The aims of the Cultural Commission are to preserve, promote and develop culture in the Western Cape, in accordance with a policy determined by the Provincial Minister.

The importance and purpose of the Commission

In order to achieve the aims for which the Cultural Commission was established, the Commission must:

- consider the registration and deregistration of cultural councils;
- control, manage, develop and maintain movable and immovable property placed under its supervision in terms of section 2(1)(a) or (b); and
- perform such other functions as the Provincial Minister may assign to the Commission.

The Cultural Commission may of its own accord, or at the request of the Provincial Minister or at the request of a cultural council or councils make recommendations on how the aims of the Cultural Commission can best be achieved with respect to inter alia the following areas:

- the visual, performing and literary arts;
- the natural and human sciences;
- cultural-historical fields; and
- Youth's cultural awareness and involvement.

The role of the Commission is as follows:

The Cultural Commission may give assistance within its available resources, to a cultural council or councils as established under the Act, by

- subsidising culturally related projects, research and conferences as from time to time determined by the Provincial Minister, and for which a cultural council or council have applied
- promoting and co-ordinating national and international intercultural contact; and
- providing information to preserve, promote and develop culture.

Composition of the Commission

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directors-hips (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
Fani Chuma	Chairperson: WCCC	15 October 2018	n/a	B Admin Public Admin (Honours)	Performing Arts; Involvement of youth in culture; and Promotion of culture through media.	None	None	4
Jama Zukile	Deputy Chairperson: WCCC	15 October 2018	n/a	PhD Linguistics, UCT, 2007; MA in African Languages, UCT, 1995; BA Honours in African Languages, Unisa 1998; BA majoring in History Vista University PE 1985	Language and Culture; Career oriented language teaching; Second language teaching; Social research; and African Literature	None	None	3
Loubser Madre	Chairperson: Cultural Councils Committee	15 October 2018	n/a	Bachelor of Music (M.Mus.); Performance Diploma in Music; Certificate in Music; and National Senior Certificate (NSC)	Professional Musician; Youth developer; Projects and Productions; Bringing community members together and Workshop facilitator.	None	Western Cape representative at NAC	4

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directors-hips (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
Nokwaza Lungelo	Chairperson: Initiation Reference Committee	15 October 2018	n/a	Bachelor of Arts; Higher Diploma in Education; Advanced Diploma for Educators of Adults; Honours in Bachelor of Administration; Philosophy Degree; Postgraduate Diploma in Law; and Master of Arts School of Public Leadership	Extensive knowledge of Cultural Heritage of people of Nguni origin; In-depth understanding of cultural practices of Nguni people; Possess expert knowledge relating to practice of Xhosa sacred rituals and Indigenous worship.	None	Western Cape Language Committee	5
Ryke Elizabeth	Chairperson: Cultural Facilities Committee	15 October 2018	n/a	B Mus; Public Relations course;	Teaching; Musical Director; Conductor of the Senior Primary Choir; Mentor; Private Tuition; Part time Music teacher and Full time Project Manager and skilled in teaching Marimba	None	None	3
Fefeza Patrick	Member: Cultural Facilities Committee	15 October 2018	n/a	BA (History Anthropology; and Post Grad. Diploma (Museums/Heritage Studies (UWC)	Served on Heritage Western Cape; Enumerator for DSD; supervisor at DOH project; and WCCC Initiation; Reference Committee chairperson in 2015 – 2018.	None	None	-

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directors-hips (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
Witbooi John Cornelius	Member: Cultural Facilities Committee	15 October 2018	n/a	Educator;	Humanities (History, Art, cultural history, culture). Involvement of youth in culture and Nama culture; National leader of Witbooi Nama clan and National chairperson of the working committee for the Khoe and the Bushman	None	None	-
Guma Zama	Member: Cultural Facilities Committee	18 October 2019	n/a	Senior Certificate	Skilled in-home based care	None	None	-
Baard Petronell	Member: Cultural Councils Committee	15 October 2018	n/a	BA, Drama Honours (US)	National Singing competition (ATKV); Recorded an Album for Music Video; Nominated for the SAMA Award; FNB vita awards for Cabaret, Own Production in cabaret.	None	None	4
Nongalaza John	Member: Cultural Councils Committee	15 October 2018	n/a	Bachelor of Law (B Yuris); Master of Philosophy (Applied theology); Cape Town Baptist Seminary in conjunction with the University of Pretoria	Sotho and Hlubi Initiation ritual	None	None	-

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directors-hips (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
Rall Medee	Member: Cultural Councils Committee	15 October 2018	n/a	Bachelor of Arts; Diploma for Educators of Adults; Master's Degree in Education and PhD Candidate	Iziko Museum; South African Museum; Teacher at Progress College	None	None	3
Geoffrey Mamputa	Member: Cultural Councils Committee	18 March 2020	n/a	n/a	Skilled in Cultural Research; Inter-cultural Communication & Teamwork; Organizational Development and Strategy and Community Mediation and Negotiation Conflict Resolution – Future Planning	None	None	2
Thamsanqa Mbongo	Member: Cultural Councils Committee	18 March 2020	n/a	Diploma in Performing Arts	South African Actor; Writer, Director and Arts activist and Drama facilitator	None	None	2
Joko Prince	Member: Initiation Reference Committee	15 October 2018	n/a	B Tech in Human Resource Management	Passionate with isiXhosa culture; Supportive to caretakers and traditional surgeons, initiates for the past 15 years and Chairperson of Hazeldene Initiation Forum for 10 years.	None	None	4

Committees

Committee	No. of meetings held	No. of members	Name of members
Western Cape Cultural Commission	4 Plenary sessions	10	Ms. Chuma Fani (<i>Chairperson</i>) Ms. Madre Loubser Ms. Petronel Baard Ms. Elizabeth (Betsie) Ryke Mr. Lindile Prince Joko Mr. Lungelo Nokwaza Ms. Medee Rall Mr. Zukile Jama Mr. Geoffrey Mamputa Mr. Thamsanqa Mbongo
Initiation Reference Committee	1 Adhoc meeting	2	Mr. Lindile Prince Joko Mr. Lungelo Nokwaza

Remuneration of board members

The service benefit packages for office bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Chairperson's rate is R486.00 per hour, the Deputy Chairperson's rate is R342.00 per hour and the rate for members' is R298.00 per hour.

Name	Remuneration R'000	Other allowance (S&T) R'000	Total R'000
Ms. Chuma Fani (Chairperson)	6	0	6
Mr. Ntsikelelo Nongalaza	0	0	0
Ms. Madre Loubser	4	0	4
Ms. Petronel Baard	3	0	3
Mr. Patrick Zoyisile Fefeza	0	0	0
Ms. Elizabeth (Betsie) Ryke	3	0	3
Mr. Lindile Prince Joko	3	0	3
Mr. Lungelo Nokwaza	4	0	4
Ms. Medee Rall	2	0	2
Mr. John Witbooi	0	0	0
Mr. Zukile Jama	3	0	3
Mr. Zama Guma	0	0	0
Mr. Geoffrey Mamputa	2	0	2
Mr. Thamsanqa Mbongo	3	0	3
TOTAL	33	0	33

5. RISK MANAGEMENT

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

ERMECO responsibility

The ERMECO reports that it has complied with its responsibilities arising from Section 51 (1)(a)(i) of the Public Finance Management Act, Treasury Regulation 3.2.1 and Public Service Regulations of 2016, Chapter 2, Part 1, 2 and 3. The ERMECO also reports that it has adopted the appropriate formal Terms of Reference (approved by the ERMECO chairperson on 29 March 2019) and regulated its affairs in compliance with this Terms of Reference and has discharged all its responsibilities as contained therein.

ERMECO members

The ERMECO comprises of the AO and selected members of the Department of Cultural Affairs and Sport's management team and is chaired by the Accounting Officer of the Department of Cultural Affairs and Sport. The Chief Director: Cultural Affairs and the Director: Arts, Cultures and Language attended to matters relating to the entity at the ERMECO of the Department. As per its Terms of Reference the ERMECO met four times (quarterly) during the year under review. Most meetings were attended by all members or his/her representative.

The table below discloses relevant information on ERMECO members:

Member	Position	Attended	Date Appointed
Mr. B Walters	Accounting Officer (ERMECO Chairperson)	3	31/03/2017
Ms. B Rutgers	Director: Financial Management – (CFO)	3	31/03/2017
Ms. C Sani	Director: Library Service	4	31/03/2017
Mr. D Esau	Deputy Director: Internal Control (Risk Champion)	4	31/03/2017
Mr. D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	1	31/03/2017
Mr. G Mohamed (left DCAS on 31 August 2020)	Director: Enterprise Content Management	3	31/03/2017
Mr. G Redman	CD: Cultural Affairs	4	31/03/2017
Ms. J Boulle	CD: After-School Game Changer	3	31/03/2017
Ms J Moleleki	Director: Arts, Cultures and Language	4	31/03/2017
Dr L Bouah	CD: Sport and Recreation	4	31/03/2019
Dr M Dlamuka (left DCAS on 30 November 2020)	Director: Museums, Heritage and Geographical Names Services	4	31/03/2017
Ms N Dingayo	Director: Provincial Archive Service	4	12/03/2019
Mr. S Julie	Director: Strategic and Operational Management Support	4	31/03/2017
Mr. T Tutu	Director: Sport Promotion	4	31/03/2017
Mr. P Hendricks	Director: Sport Development	4	31/03/2017

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

Other attendees	Position	Attended
Ms. A Haq	Director: Enterprise Risk Management (DotP)	3
Mr. D Micketts	Chief Risk Advisor: Enterprise Risk Management (DotP)	4
Ms. N Mabude	Risk Advisor: Enterprise Risk Management (DotP)	4
Ms. M Natesan	Deputy Director: Provincial Forensic Services (DotP)	4

ERMECO key activities

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

- Reviewed the Department's Risk Management Strategy and Implementation Plan; for recommendation by the Audit Committee and approval by the AO;
- Monitored and reviewed risks in set grouped categories of appetite levels, reviewed and applied appropriate risk appetite and tolerances as per Provincial Enterprise Risk Management Policy and Strategy (PERMPS) adopted by Provincial Top Management; Reported to the AO any material changes to the risk profile of the Department;
- Confirmed the department's citizen centric strategic risks. This illustrates the department's efforts in addressing the contributing factors and impacts that relate directly to the citizen;
- Received risk intelligence and trend reports;
- Identified emerging risks;
- Monitored the implementation of the Fraud and Corruption Prevention Implementation Plan;
- Evaluated the extent and effectiveness of integration of risk management within the department;
- Assessed the implementation of the departmental Risk Management Policy, Strategy and Implementation Plan;
- Evaluated the effectiveness and mitigating strategies to address the material, ethics and economic crime risks;
- Provided oversight on ethics management in the department.

Key risks considered and addressed during the year

A key strategic risk for the Entity that was considered and addressed during the year related to the insufficient rental income to cover expenditure on maintenance for the facilities.

The relevant risks were deliberated and debated during the year and presented at the quarterly ERMECO meetings. Risk owners were required to provide feedback on progress with implementation of action plans to reduce the likelihood of risks materialising and/or the impact should they materialise. ERMECO also referred risks back that should be analysed more extensively and recommended additional mitigations or actions to manage risks.

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

Key emerging risks for the following financial year

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

Conclusion

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

6. INTERNAL CONTROL UNIT

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

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

7. INTERNAL AUDIT AND AUDIT COMMITTEES

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

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

Internal Audit work completed during the year under review for the Entity included five assurance engagements. Details of these engagements are included in the Audit Committee report.

The Audit Committee is established as an oversight body, providing independent oversight over governance, risk management and control processes in the Department and Entity, which include oversight and review of the following:

- Internal Audit function;
- External Audit function (Auditor General of South Africa - AGSA);
- Entity Accounting and reporting;
- Entity Accounting Policies;
- AGSA management and audit report;
- Entity In year Monitoring;
- Entity Risk Management;
- Internal Control;
- Pre-determined objectives;
- Ethics and Forensic Investigations.

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

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

8. COMPLIANCE WITH LAWS AND REGULATIONS

The Entity has systems, policies and processes in place to ensure compliance with laws and regulations.

9. FRAUD AND CORRUPTION

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

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

The Commission 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 Commission Fraud and Corruption Prevention Plan. Each allegation received by the Provincial Forensic Services (PFS) Unit is recorded in a Case Management System which is used as a management tool to report on progress made with cases relating to the Commission and to generate statistics for the WCG and the Commission.

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

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

10. MINIMISING CONFLICT OF INTEREST

To ensure that there are no conflicts of interest in respect of the Commission members, the members sign a declaration of interest form prior to meetings. If a conflict of interest should arise for a member, he or she is required to withdraw from the process.

11. CODE OF CONDUCT

The members of the Western Cape Cultural Commission operate in accordance with the Code of Conduct adopted by the Commission.

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Due to the COVID-19 pandemic, Health, safety and environmental issues received a copious amount of attention to enable both staff in the employ of the department, working at the cultural facilities as well as visitors utilised the amenities of the facilities thereto are exposed to a safe environment.

During June 2020, in terms of the section 16(5) of the COVID-19 OCCUPATIONAL HEALTH AND SAFETY MEASURES IN THE WORKPLACES COVID-19 (C19 OHS), 2020, the appointment of seven Cultural Facility Compliance Officers were made.

The Occupational Health and Safety (OHS) Covid-19 Policy was approved in conjunction with Workplace Protocols where Cultural Facility Compliance Officers conducted risk assessments at their workplace to ensure health and safety standards are constantly maintained.

Personal protection equipment was procured during April and May 2020, distributed to the cultural facilities and monitored to ensure the replenishment of stock.

Inspection of the Head Office was conducted on a regular basis, but due to the COVID-19 pandemic, annual audits could not be carried out and alternative measures were implemented. Cultural Facility compliance officers conducted their own inspections, based on the previous year's findings, implemented corrective measures where applicable and returned the updated inspection findings to Head Office.

13. COMMISSION SECRETARY (IF APPLICABLE)

n/a

14. SOCIAL RESPONSIBILITY

n/a

15. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2021.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

The Entity is required to develop and maintain systems of internal control that would improve the likelihood of achieving its objectives, to adapt to changes in the environment it operates in and to promote efficiency and effectiveness of operations, supports reliable reporting and compliance with laws and regulations. The WCG adopted a Combined Assurance Framework which identifies and integrates assurance providers. The first level of assurance is management assurance, requiring of line management to maintain effective internal controls and execute those procedures on a day-to-day basis by means of supervisory controls and taking remedial action where required. The second level of assurance is internal assurance provided by functions separate from direct line management, entrusted with assessing adherence to policies, procedures, norms, standards and frameworks. The third level of assurance is independent assurance providers that are guided by professional standards requiring the highest levels of independence.

A risk-based Combined Assurance Plan was developed for the Entity, facilitated by Internal Audit, who is also an independent assurance provider. Internal Audit provides the Audit Committee and Management with reasonable assurance that the internal controls are adequate and effective. This is achieved by an approved risk-based internal audit plan, Internal Audit assessing the adequacy of controls mitigating the risks and the Audit Committee monitoring implementation of corrective actions.

The following internal audit engagements were approved by the Audit Committee and completed by Internal Audit during the year under review:

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

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

In-Year Management and Monthly/Quarterly Report

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

Evaluation of Financial Statements

The Audit Committee's has:

- Reviewed and discussed the audited Annual Financial Statements to be included in the Annual report, with the Auditor-General South Africa (AGSA) and the Accounting Authority;
- Reviewed the AGSA's Management Report and Management's responses thereto;
- Reviewed changes to accounting policies and practices as reported in the Annual Financial Statements;
- Reviewed material adjustments resulting from the audit of the Entity.

Compliance

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

Provincial Forensics Services

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

Performance Information

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

Report of the Auditor-General South Africa

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

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

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

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

Conclusion

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



Mr Ameen Amod
Chairperson of the Social Cluster Audit Committee
Western Cape Cultural Commission
01 August 2021

16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

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

1. INTRODUCTION

Staff are employed by the Department of Cultural Affairs and Sport and the relevant information is recorded in the DCAS Annual report.

2. HUMAN RESOURCE OVERSIGHT STATISTICS

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

1. REPORT OF THE EXTERNAL AUDITOR

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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Western Cape Cultural Commission set out on pages 45-70, which comprise the statement of financial position as at 31 March 2021, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Cultural Commission as at 31 March 2021, and its financial performance and cash flows for the year then ended in accordance with South African Standards of Generally Recognised Accounting Practice and the requirements of the Public Finance Management Act, 1999 (Act No. 1 of 1999).

Context for the opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
4. I am independent of the public entity in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Accounting Authority for the financial statements

6. The Accounting Authority is responsible for the preparation and fair presentation of the financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice and the requirements of the Public Finance Management Act, 1999 (Act No. 1 of 1999), and for such internal control as the Accounting Authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
7. In preparing the financial statements, the Accounting Authority is responsible for assessing the public entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations, or has no realistic alternative but to do so.

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

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

Report on the audit of the annual performance report

Introduction and scope

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
11. My procedures address the usefulness and reliability of the reported performance information, which must be based on the public entity's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the public entity enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
12. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the public entity's annual performance report for the year ended 31 March 2021:

Programme	Pages in the annual performance report
Western Cape Cultural Commission	14 -15

13. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
14. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme:
 - Western Cape Cultural Commission

Part E: Financial Information

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

REPORT OF THE EXTERNAL AUDITOR

Other matter

15. I draw attention to the matter below.

Achievement of planned targets

16. Refer to the annual performance report on pages 14 to 15 for information on the achievement of planned targets for the year and management's explanations provided for the under/over achievement of targets.

Report on the audit of compliance with legislation

Introduction and scope

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

Other information

19. The Accounting Authority is responsible for the other information. The other information comprises the information included in the annual report, which includes the audit committee's report. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that have been specifically reported in this auditor's report.
20. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
21. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
22. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact.
23. When I do receive and read other information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

REPORT OF THE EXTERNAL AUDITOR

Internal control deficiencies

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

Auditor - General

Cape Town
31 July 2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general's responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

3. I communicate with the Accounting Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also provide the Accounting Authority with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

	Note(s)	2021 R '000	2020 R '000
Assets			
Current Assets			
Cash and cash equivalents	3	3 443	2 886
Receivables from exchange transactions	4	157	190
		3 600	3 076
Total Assets		3 600	3 076
Liabilities			
Current Liabilities			
Payables from exchange transactions	5	1 209	1 312
		1 209	1 312
Total Liabilities		1 209	1 312
Net Assets		2 391	1 764
Accumulated surplus		2 391	1 764

Part E: Financial Information

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

STATEMENT OF FINANCIAL PERFORMANCE

	Note(s)	2021 R '000	2020 R '000
Revenue			
Revenue from exchange transactions			
Fees from facilities	6	3	2 144
Interest income	7	90	174
Other income from exchange transactions	8	176	176
Total revenue from exchange transactions		269	2 494
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non - exchange transactions	9	485	586
Transfers and subsidies received	10	2 149	524
Total revenue from non-exchange transactions		2 634	1 110
Total revenue		2 903	3 604
Expenditure			
Audit fees	12	(69)	(63)
General expenses	13	(1 980)	(3 310)
Members fees	14	(33)	(96)
Transfers and subsidies paid	15	(194)	(90)
Debt impairment	16	-	(91)
Total expenditure		(2 276)	(3 650)
Surplus (deficit) for the year		627	(46)

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

STATEMENT OF CHANGES IN NET ASSETS

	Accumulated surplus R '000	Total net assets R '000
Balance at 01 April 2019	1 810	1 810
Changes in net assets		
Deficit for the year	(46)	(46)
Total changes	(46)	(46)
Balance at 01 April 2020	1 764	1 764
Changes in net assets		
Surplus for the year	627	627
Total changes	627	627
Balance at 31 March 2021	2 391	2 391

Part E: Financial Information

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

CASH FLOW STATEMENT

	Note(s)	2021 R '000	2020 R '000
Cash flows from operating activities			
Receipts			
Cash receipts		2 360	2 895
Interest income		90	175
		<u>2 450</u>	<u>3 070</u>
Payments			
Cash paid		(1 893)	(2 935)
Net cash flows from operating activities	17	<u>557</u>	<u>135</u>
Net increase in cash and cash equivalents		557	135
Cash and cash equivalents at the beginning of the year		<u>2 886</u>	<u>2 751</u>
Cash and cash equivalents at the end of the year	3	<u>3 443</u>	<u>2 886</u>

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
	R '000	R '000	R '000	R '000	R '000	
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Fees from facilities	2 192	(1 150)	1 042	3	(1 039)	21.1
Interest income	144	(55)	89	90	1	
Other income from exchange transactions	117	-	117	176	59	21.2
Total revenue from exchange transactions	2 453	(1 205)	1 248	269	(979)	
Revenue from non-exchange transactions						
Transfers and subsidies received	561	-	561	2 149	1 588	21.3
Other income from non-exchange transactions	-	-	-	485	485	21.4
Total revenue from non-exchange transactions	561	-	561	2 634	2 073	
Total revenue	3 014	(1 205)	1 809	2 903	1 094	
Expenditure						
Members fees	(119)	80	(39)	(33)	6	
Transfer and subsidies paid	(210)	-	(210)	(194)	16	21.5
Audit fees	(94)	25	(69)	(69)	-	
General expenses	(2 591)	1 100	(1 491)	(1 980)	(489)	21.6
Total expenditure	(3 014)	1 205	(1 809)	(2 276)	(467)	
Surplus	-	-	-	627	627	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	627	627	
Reconciliation (must be disclosed if actuals not on comparable basis to budget)						
Timing difference						
Operating				627		
Entity difference						
Operating				-		
Actual Amount in the Statement of Financial Performance				627		

1. Presentation of Annual Financial Statements

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

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

All figures have been rounded to the nearest thousand.

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

These accounting policies are consistent with the previous period.

1.1 Going concern assumption

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

1.2 Significant judgements and sources of estimation uncertainty

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

Receivables

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

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

Allowance for impairment

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

1.3 Property, plant and equipment

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

ACCOUNTING POLICIES

1.3 Property, plant and equipment (continued)

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

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

Property, plant and equipment are initially recognised at cost.

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

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

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

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

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

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

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

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus.

The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

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

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

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

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

1.3 Property, plant and equipment (continued)

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus.

The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

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

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

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

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

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

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

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

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

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

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

1.4 Financial instruments

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

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

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

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

ACCOUNTING POLICIES

1.4 Financial instruments (continued)

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

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

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

Initial measurement of financial assets and financial liabilities

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

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

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

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

Subsequent measurement of financial assets and financial liabilities

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

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

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

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

Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the entity establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash

1.4 Financial instruments (continued)

flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the entity uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on entity-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, the entity calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

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

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

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

Financial assets measured at amortised cost:

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

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

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

Financial assets measured at cost:

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset

ACCOUNTING POLICIES

1.4 Financial instruments (continued)

and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

Derecognition**Financial assets**

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

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

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

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

Financial liabilities

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

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

Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

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

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

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

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

1.4 Financial instruments (continued)

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

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

1.5 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.6 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.

1.7 Revenue from non-exchange transactions

Recognition

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

ACCOUNTING POLICIES

1.7 Revenue from non-exchange transactions (continued)

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

Measurement

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

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

Conditional grants and receipts

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

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

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

Service in-kind

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

Public entity financial management staff provide valuable support to the entity in achieving its objectives. The service provided can be measured reliably and therefore it is recognised in the statement of financial performance and disclosed in the notes to the financial statements.

1.8 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.

1.9 Comparative figures

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

1.10 Expenditure

Financial transactions in assets and liabilities

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

All other losses are recognised when authorisation has been granted for the recognition thereof.

Fruitless and Wasteful expenditure

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

Irregular expenditure

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

Transfers and subsidies

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

1.11 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.

1.12 Budget information

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

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

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

1.13 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).

ACCOUNTING POLICIES

1.13 Related parties (continued)

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

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

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

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

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

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

1.14 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.

1.15 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.

Part E: Financial Information

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2021 R '000	2020 R '000
2. New standards and interpretations		
2.1 Standards and interpretations effective and adopted in the current year		
In the current year, the entity has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:		
Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 1: Presentation of Financial Statements	01 April 2019	The impact of this is not material
• GRAP 2: Cash Flow Statement	01 April 2019	The impact of this is not material
• GRAP 3: Accounting Policies, Changes in Accounting Estimates and Errors	01 April 2019	The impact of this is not material
• GRAP 9: Revenue from exchange Transactions	01 April 2019	The impact of this is not material
• GRAP 12: Inventories	01 April 2019	The impact of this is not material
• GRAP 14: Events After the Reporting Date	01 April 2019	The impact of this is not material
• GRAP 17: Property Plant and Equipment	01 April 2019	The impact of this is not material
• GRAP 19: Provisions, Contingent Liabilities and Contingent Assets	01 April 2019	The impact of this is not material
• GRAP 23: Revenue from Non-Exchange Transactions	01 April 2019	The impact of this is not material
• GRAP 24: Presentation of Budget Information in Financial Statements	01 April 2019	The impact of this is not material
• GRAP 32: Service Concession Arrangements	01 April 2019	The impact of this is not material
• GRAP 104: Financial Instruments	01 April 2019	The impact of this is not material
• GRAP 108: Statutory Receivables	01 April 2019	The impact of this is not material
• GRAP 109: Accounting by Principals and Agents	01 April 2019	The impact of this is not material
• GRAP 34: Separate Financial Statements	01 April 2020	The impact of this is not material
• GRAP 35: Consolidated Financial Statements	01 April 2020	The impact of this is not material
• GRAP 36: Investments in Associates and Joint Ventures	01 April 2020	The impact of this is not material
• GRAP 37: Joint Arrangements	01 April 2020	The impact of this is not material
• GRAP 38: Disclosure of Interests in Other Entities	01 April 2020	The impact of this is not material
• GRAP 20: Related parties	01 April 2020	The impact of this is not material

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2021 R '000	2020 R '000
3. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	3 443	2 886
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 significant interest rate risk, the carrying amount of these assets approximates to their fair value.		
4. Receivables from exchange transactions.		
Receivables	246	279
Accrued interest	2	2
Allowance for doubtful debt	(91)	(91)
	157	190
Receivables are classified at amortised cost. The fair value of receivables transactions approximates their fair value.		
5. Payables from exchange transactions		
Trade payables	12	16
Income received in advance	1 037	1 077
Accrued expense	-	52
Customer refundable Deposits	160	167
	1 209	1 312
Payables are classified at amortised cost. The fair value of payables transactions approximates their fair value.		
6. Fees from facilities		
Rental income	3	2 144
The decrease is due to the cultural facilities being closed and used as quarantine / isolation sites during the National lockdown resulting from the COVID-19 pandemic.		
7. Interest income		
Interest received	90	174
The variance is due to the decrease in the prime interest rate due to the impact of Covid-19 on the economy.		

Part E: Financial Information

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2021 R '000	2020 R '000
8. Other income from exchange transactions		
Insurance claims	46	56
Rental income- Damages	-	1
Rental income: Staff accommodation	130	119
	<u>176</u>	<u>176</u>
Insurance Claim:		
Proceeds of claims received for the Groot Drakenstein and Melkbos Cultural facilities due to damages and losses.		
9. Other income from non-exchange transactions		
Donation: Service in-kind	<u>485</u>	<u>586</u>
The variance relates to 1 official who resigned towards the end of the 2019/2020 financial year. For the detail on the Donation: Service in kind refer to the narrative on note 13.		
10. Transfers and subsidies received		
Transfer received	<u>2 149</u>	<u>524</u>
The Department (DCAS) transferred additional funds to assist the entity because of the loss in revenue resulting from the impact of COVID-19 on the Cultural Facilities. The facilities were closed to the public for the greater part of the financial year.		
11. Property Plant and Equipment		
Additions	19	63
Disposals	(19)	(63)
	<u>-</u>	<u>-</u>
To ensure effective asset management, this function is centralised within the department (DCAS). Grap 17, Property plant and equipment (derecognition of assets), was applied to account for the effect of the donation at carrying value as at the 31 March 2021.		
12. Audit fees		
External audit	<u>69</u>	<u>63</u>

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2021 R '000	2020 R '000
13. General expenses		
Bank charges	6	8
Communication	1	-
Consumable stores	34	79
Courier and delivery services	-	1
Donations	19	63
Employee costs: Service in-kind	485	586
Entertainment	-	20
Linen and soft furnishing	116	-
Maintenance, repairs and running costs	188	357
Printing, stationery and publications	48	82
Property expense	1 061	1 997
Software licence renewal	22	20
Travel and subsistence	-	44
Uniforms and protective clothing	-	53
	1 980	3 310

Communication:

The variance is due to members claiming data costs for meetings attended virtually.

Consumable stores:

The variance is due to less gas and petrol purchased for the facilities during the current year as the facilities were closed and used as isolation and quarantine sites because of the National lockdown resulting from the COVID-19 pandemic.

Donations:

During the financial year assets were donated to the Department of Cultural Affairs and Sport.

Employee costs: Service in-kind:

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

Part E: Financial Information

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2021 R '000	2020 R '000
13. General expenses (continued)		
Entertainment:		
The variance is due to no catering required because meetings were held virtually.		
Linen and soft furnishing:		
The variance is due to curtains and bedding being purchased for the two Melkbos facilities.		
Maintenance, repairs and running cost:		
The variance is due to the facilities being closed to the public during the year, therefore less maintenance cost incurred.		
Printing, stationary and publications:		
The variance is due to fewer copies printed of the various reports.		
Property expense:		
The variance is due to the change in security services at the cultural facilities from physical security to armed response. There was also a decrease in refuse and sewerage cost in the current year as the cultural facilities were closed for camps to the public and were used as isolation and quarantine sites due to the COVID-19 pandemic.		
Travel and subsistence		
The variance is due to no travelling occurring during the year under review as a result of the National Lockdown due to the COVID-19 pandemic as virtual meetings were held.		
Uniform and protective clothing:		
During the 2019/20 financial year uniform and protective clothing were purchased for all facilities.		
14. Members fees		
Baard, P	3	4
Benjamin, H	-	2
Blaai, M	-	3
Fani, C	6	12
Fefeza, P	-	4
Gincana, M	-	3
Guma, Z	-	4
Jama, Z	3	6
Joko, P	3	8
Joubert, J	-	2
Lekena, D	-	3
Loubser, M	4	7
Mamlalela, M	-	3
Mamputa, G	2	1
Mbongo, T	3	1
Nokwaza, L	4	9
Nongalaza, MG	-	7
Nongwe, T	-	1
Rall, M	2	4
Ryke, E	3	7
Sampson, V	-	1
Witbooi, J	-	4
	33	96

The variance is due to less meetings held during the current year as well as less time spent at meetings.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2021 R '000	2020 R '000
15. Transfers and subsidies		
Cultural Councils	194	90
The variance is due to 7 cultural councils funded during the current year compared to 3 funded in the prior year.		
16. Debt impairment		
Provision for doubtful debt	-	91
During the prior year a provision was made for doubtful debt. This was related to the non-payment of outstanding accounts by users of the cultural facilities.		
17. Cash generated from operations		
Surplus (deficit)	627	(46)
Adjustments for:		
Debt impairment	-	91
Movements in accruals	-	(33)
Changes in working capital:		
Receivables from exchange transactions	33	(39)
Payables from exchange transactions	(103)	162
	557	135
18. Commitments		
Authorised operational expenditure		
Approved and contracted		
• Melkbos Cultural Centre: Princeton Protection Services	16	10
• Melkbos Oppiesee: Princeton Protection Services	16	10
• Groot Drakenstein: Princeton Protection Services	16	11
• Okkie Jooste: Princeton Protection Services	16	11
• Bien Donne Manor House: Princeton Protection Services	16	11
• Groot Drakenstein: Masicoce	-	45
	80	98
Total operational commitments		
Approved and contracted	80	98
This expenditure will be financed from		
Total commitments		
Authorised operational expenditure	80	98

Part E: Financial Information

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2021 R '000	2020 R '000
19. Related parties		
Relationships		
Primary Funder	Department of Cultural Affairs and Sport	
Strategic Partner	Western Cape Language Committee	
Strategic Partner	Heritage Western Cape	
The Department of Cultural Affairs and Sport (DCAS) provides accommodation to Western Cape Cultural Commission to execute their administrative and financial operations.		
Related party transactions		
Income received from related parties		
Department of Cultural Affairs and Sport	2 149	524
20. Risk management		
The entity's activities expose it to a variety of financial risks: market risk (fair value interest rate risk, cash flow interest rate risk, credit risk and liquidity risk).		
Liquidity risk		
Liquidity risk is the risk that the entity will not be able to meet its financial obligations as they fall due. In terms of its borrowing requirements, the entity ensures that adequate funds are available to meet its expected and unexpected financial commitments. All outstanding accounts payable balances are due within 30 days of the reporting date.		
Sensitivity analysis		
At 31 March 2021, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R34 428 higher / lower.		
Credit risk		
Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in financial loss to the entity. The entity has adopted a policy of only dealing with creditworthy parties. Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors.		
The entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.		
No credit limits were exceeded during the reporting period, and management does not expect any losses from non-performance by these counterparties.		
Maximum exposure to credit risk		
The entity's exposure to credit risk with regards to loans and receivables is limited to the amounts on the balance sheet.		
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:		

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

20. Risk management (continued)

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	3 443	-	-	-	-
Payables - Extended credit terms	(12)	-	-	-	-
Net amount	3 431	-	-	-	-
Past due but not provided for	-	-	-	-	-

Financial instrument 032021	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	(1)	-	-	-	247	246
	(1)	-	-	-	247	246

Financial instrument 032020	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	(13)	(16)	13	141	154	279
	(13)	(16)	13	141	154	279

Part E: Financial Information

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

	2021 R '000	2020 R '000
21. Budget differences		
Material variances between budget and actual amounts		
Budget Adjustment		
During the 2020/21 financial year, the budget was decreased by R1,205m, from an original budget of R3,014m to an adjusted budget of R1,809m. The decrease is mainly due to the impact of COVID-19. The Cultural Facilities were closed to the public which impacted the revenue collection.		
21.1 Fees from Facilities:		
The variance is due to the facilities being closed to the public due to COVID-19. The cultural facilities were used as quarantine and isolation sites.		
21.2 Other income from exchange transactions		
The variance is mainly due to proceeds received in respect of claims related to Groot Drakenstein and Melkbos cultural facilities due to damages and losses.		
21.3 Transfers and subsidies received:		
The variance is due to additional transfer payments received from the Department of Cultural Affairs and Sport to compensate the entity for the loss of revenue due to the National lockdown as a result of COVID-19 as all facilities were closed to the public.		
21.4 Other income from non - exchange transactions		
The variance is due to GRAP 23 donation/employee cost adjustment made for service in-kind received from the Department of Cultural Affairs and Sport. Refer to note 13 for detail.		
21.5 Transfers and subsidies paid:		
The variance is due to a cultural organisation requiring less funding for their project than initially budgeted for.		
21.6 General expense		
The variance is due to GRAP 23 donation/employee cost adjustment made for service in-kind received from the Department of Cultural Affairs and Sport. Refer to note 13 for detail.		
22. BBBEE Performance		
Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.		



**Wes-Kaapse
Regering**

Kultuursake en Sport



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
Ikhomishoni yeNkcubeko YeNtshona Koloni



Jaarverslag
2020/2021

DEEL A: ALGEMENE INLIGTING

1.	ALGEMENE INLIGTING OOR OPENBARE ENTITEIT	2
2.	LYS VAN AKRONIEME	3
3.	VOORWOORD DEUR DIE VOORSITTER	4
4.	OORSIG VAN DIE REKENPLIGTIGE GESAG	5
5.	VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAATHEID VAN DIE JAARVERSLAG	7
6.	STRATEGIESE OORSIG	8
6.1.	Visie	8
6.2.	Missie	8
6.3.	Wardes	8
7.	WETGEWENDE EN ANDER MANDATE	8
8.	ORGANISATORIESE STRUKTUUR	11

DEEL B: PRESTASIE-INLIGTING

1.	UDITEURSVERSLAG: VOORAFBEPAAALDE DOELWITTE	12
2.	ONTLEDING VAN OMSTANDIGHED	12
2.1.	Diensleweringomgewing	12
2.2.	Organisatoriese omgewing	12
2.3.	Sleutelbeleidsontwikkelings en wetgewende veranderinge	13
2.4.	Vordering ten opsigte van bereiking van institusionele Impak en Uitkomste	13
3.	PRESTASIE-INLIGTING VAN DIE INSTITUSIONELE PROGRAM	13
3.1.	Program 1	13
4.	INKOMSTEVERKRYGING	21
5.	KAPITAALBELEGGING	22

DEEL C: BESTUUR

1.	INLEIDING	24
2.	ORTEFEULJEKOMITEES (indien van toepassing)	24
3.	UITVOERENDE GESAG/RAAD	25
4.	DIE REKENPLIGTIGE GESAG	25
5.	RISIKOBESTUUR	31
6.	INTERNE BEHEERENHEID	33
7.	INTERNE OUDIT- EN OUDITKOMITEES	33
8.	VOLDOENING AAN WETTE EN REGULASIES	34
9.	BEDROG EN KORRUPSIE	34
10.	BEPERKING VAN BELANGEBOTSING	35
11.	GEDRAGSKODE	35
12.	GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES	35
13.	KOMMISSIESEKRETARIS (INDIEN VAN TOEPASSING)	35
14.	MAATSKAPLIKE VERANTWOORDELIKHEID	36
15.	VERSLAG VAN DIE OUDITKOMITEE	26
16.	PRESTASIE-INLIGTING OOR VOLDOENING AAN BBSEB	28

DEEL D: MENSLIKEHULPBRONBESTUUR

1.	INLEIDING	39
2.	OORSIGSTATISTIEK OOR MENSEBESTUUR	39

DEEL E: FINANSIËLE INLIGTING

1.	VERSLAG VAN DIE EKSTERNE UDITEUR	40
2.	FINANSIËLE JAARSTATE	45

1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Kultuurkommissie
REGISTRASIENOMMER (indien van toepassing):	Nie van toepassing
FISIESE ADRES:	3de Verdieping, Protea Assuransie-gebou Groentemarkplein Kaapstad, 8001
POSADRES:	Posbus X7115 Kaapstad 8001
WKKK SEKRETARIAAT	Mnr. Thandwa Ntshona
TELEFOONNOMMER:	027 021 483 9714
FAKSNOMMER:	027 021 483 9711
E-POSADRES:	Thandwa.Ntshona@westerncape.gov.za
WEBWERFADRES:	www.westerncape.gov.za
EKSTERNE OUDITEURE:	Ouditeur-Generaal van Suid-Afrika 19 Park Ln, Milnerton, Kaapstad, 7441
BANKIERS:	Nedbank

2. LYS VAN AKRONIEME

OGSA	Ouditeur-Generaal van Suid-Afrika
BBSEB	Breëbasis Swart Ekonomiese Bemagtiging
Sel	Sentrum vir e-Innovering
HUB	Hoof- Uitvoerende Beampte
HFB	Hoof- Finansiële Beampte
DKES	Departement van Kultuursake en Sport
DORB	Direktoraat Ondernemingsrisikobestuur, Departement van die Premier
DvGV	Departement van Gemeenskapsveiligheid
DVOW	Departement van Vervoer en Openbare Werke
EQPRS	Elektroniese Kwartaallikse Prestasieverslagdoeningstelsel
ORB	Ondernemingsrisikobestuur
ORBEK	Ondernemingsrisikobestuur- en Etiekkomitee
LUR	Lid van Uitvoerende Raad
MTUR	Mediumtermyn-uitgaweraamwerk
BNS	Berg na See
NTR	Nasionale Tesourieregulasies
OOW	Openbare Ouditwet
WOFB	Wet op Openbare Finansiële Bestuur
PTI	Provinsiale Tesourie-instruksies
VKB	Voorsieningskanaalbestuur
KMMO	Klein, Medium en Mikro-ondernemings
TR	Tesourie-regulasies
POPIA	Wet op die Beskerming van Persoonlike Inligting
PBT	Persoonlike Beskermende Toerusting

3. VOORWOORD DEUR DIE VOORSITTER

Dit is vir my aangenaam om die Wes-Kaapse Kultuurkommissie se Jaarverslag vir 2020/2021 aan u voor te lê. Die Kommissie se mandaat word voorgeskryf deur die Wes-Kaapse Wet op Kultuurkommissie en Kultuurrade, 1998. Die WKKK is 'n statutêre liggaam wat die Minister adviseer oor die behoud, bevordering en ontwikkeling van kuns en kultuur.

Die WKKK het ook bevind dat hy sy bedrywighede moes aanpas as gevolg van die COVID-19-pandemie. Die WKKK het ingestem om gedurende die boekjaar vier virtuele vergaderings aan te bied, en die werk van die subkomitees is in hierdie voltallige vergaderings opgeneem. Die vergoedingsbeleid van die WKKK-lede is gewysig om in die behoeftes van lede te voorsien vir vergaderings wat deur MS-Teams gehou word.

Die pandemie het ook 'n uitwerking op die bestuur van kultuurfasiliteite gehad, aangesien dit tydens die pandemie as kwarantynplekke gebruik is, wat die publiek verhoed het om die fasiliteite te gebruik en 'n uitwerking op inkomste gehad het.

Die WKKK is trots daarop dat hy in hierdie moeilike omstandighede gemeenskappe kon help om hul verpligtinge teenoor die kuns- en kultuursektor na te kom en die WKKK te help om sy primêre mandaat na te kom. Gedurende die verslagjaar is twee kultuurrade op die WKKK se databasis geregistreer en sewe kultuurrade is ondersteun om hul kultuuraktiwiteite uit te voer.

Die beraadslagings tussen die voorsitter van die WKKK-inisiasieweverwysingskomitee en die departement oor die opening van die inisiasiesomerskole in 2020, ondanks die COVID-19-pandemie, het gelei tot konsultasies met die ses en dertig inisiasieforums rakende die versoek en slegs vyf forums het die begeerte dat die inisiasie seisoene voortgaan. Die minister het in oorleg met die kabinet besluit om die inisiasie-seisoen op te skort, wat ooreenstem met die destydse aankondiging van die president, Cyril Ramaphosa. Die besluit was gebaseer op die voorkoming van die verspreiding van die COVID-19-pandemie deur inisiasiepraktyke en om te verseker dat die lewens van die jong seuns gered word.

Die primêre uitdaging vir die WKKK is die onderbenutting van sy kultuurfasiliteite. Die fokus vir die volgende boekjaar is die hersiening van die bemarkingsplan vir die fasiliteite, wat saam met 'n beleidshersiening gedoen moet word.

Die Kommissie waardeer sy voortdurende verhouding met die Departement van Vervoer en Openbare Werke, wat verantwoordelik is vir belangrike opgraderings en tegniese instandhoudingsaspekte by die kultuurfasiliteite. Die Kommissie het ook 'n goeie werksverhouding met die Departement van Kultuursake en Sport, en wil daarom die Departement bedank vir hul administratiewe ondersteuning en leiding.

Indien ons iets uit hierdie soort pandemies kan leer, dan is dit dat hierdie soort moeilike tye vir ons uitwys wat reeds gebroke, onvoldoende en 'n mislukking is. Die COVID-19-pandemie het strukturele krake blootgelê en baie mense wat as gevolg van hierdie gebreke moes lei, nog meer kwesbaar gemaak en gemarginaliseer, veral in die kuns- en kultuursektor.

Die WKKK het 'n onderinvordering van inkomste ervaar as gevolg van die sluiting van die kultuurfasiliteite tydens inperkingsvlak 5, asook die nakoming van die streng COVID-regulasies. Dit sal verseker dat die Kommissie sy verhouding met DKES en die Departement van Vervoer en Openbare Werke verder moet ontwikkel om die begrotingsbeperkings op die implementering van die Storieboek van die 2021/22-boekjaar te verminder.

Hiermee spreek ek namens die WKKK my waardering uit vir die hulp, leiding en ondersteuning van Minister Anroux Marais, die amptenare van die Departement van Kultuursake en Sport vir hul leiding en ondersteuning, lede van die Staande Komitee vir hul toesig en leiding en my mede-WKKK-lede vir die professionele manier waarop hulle take en aktiwiteite uitgevoer het. Die WKKK wil ook me. Madre Loubser gelukwens met haar aanstelling vir 'n tweede jaar as WKKK-vertegenwoordiger by die Nasionale Kunsteraad.



Chuma Fani
Wes-Kaapse Kultuurkommissie
31 Mei 2021



4. OORSIG VAN DIE REKENPLIGTIGE GESAG

Die Wes-Kaapse Kultuurkommissie (WKKK) is 'n Skedule 3C openbare entiteit en funksioneer binne die raamwerk van die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, Wet 14 van 1998. Dit is 'n statutêre liggaam en ressorteer onder die Departement van Kultuursake en Sport.

Die doel van die WKKK is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, ooreenkomstig 'n beleid bepaal deur die LUR. Sy werksaamhede is gekoppel aan sy strategiese vyfjaarplan sowel as sy Jaarlikse Prestasieplan. Die oorsigjaar het egter met groot onsekerheid begin as gevolg van die nasionale staat van inperking wat deur die President ingestel is om die verspreiding van die COVID-19-virus te beperk. Dit het aanleiding gegee tot die beperking van beweging en die hersiening van die aktiwiteite van die WKKK. Die doel van hierdie verslag is om terugvoering te gee oor die aktiwiteite en prestasie van die WKKK gedurende die 2020/21-boekjaar.

- Algemene finansiële oorsig van die openbare entiteit**

Die nasionale staat van inperking het ons genoodsaak om die fasiliteite vir bespreking te sluit. Hierdie maatreeël het 'n geweldige negatiewe impak gehad, aangesien dit beteken het dat geen inkomste genereer is nie. Vyf van die fasiliteite is vir verskillende periodes as isolasieterreine gebruik en dit het die finansiële situasie verder versleg.

- Bestedingstendense**

Doelwit	2020/21			2019/20		
	Begroting	Werklike uitgawes	(oor-)/onder-besteding	Begroting	Werklike uitgawes	(oor-)/onder-besteding
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	1 809	2 276	(467)	3 072	3 650	(578)
Totaal	1 809	2 276	(467)	3 072	3 650	(578)

**Die oorinsameling hou hoofsaaklik verband met AERP 23: Dienste in natura-aanpassing wat gemaak is vir salarisse van R485 000 wat verband hou met die finansiële bestuurspersoneel van die Openbare Entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKKK, aantekening 13.*

- Kapasiteitsbeperkings en uitdagings wat die openbare entiteit in die gesig staar**

Die streng COVID-19-voorwaardes en beperkings wat vir byeenkomste opgelê is, het daartoe gelei dat geen aktiwiteite by die fasiliteite plaasgevind het nie. Daarbenewens is die fasiliteite aan die Departement van Vervoer en Openbare Werke oorhandig om as isolasieterreine gebruik te word.

- Gestaakte sleutelaktiwiteite / aktiwiteite wat gestaak moet word**

n.v.t.

- Nuwe of voorgestelde sleutelaktiwiteite**

Die hersiening van die optimale benutting van die fasiliteite in die toekoms is ondersoek en die praktiese implementering van moontlike innoverings ten opsigte van benutting is oorweeg. Die opgradering van die leë huis by Schoemanspoort het begin as deel van die opgradering van die fasiliteit deur die DVOW.

- Versoeke vir die oordra van fondse**

n.v.t.

- **Voorsieningskanaalbestuur**

Geen ongevraagde tenderaanoeke is vir die oorsigjaar deur die Kommissie ontvang of afgehandel nie.

- **Of VKB-prosesse en stelsels in werking gestel is**

Die prosesse en stelsels wat aan die Voorsieningskanaalbestuur gekoppel is, is ten volle operasioneel en word deur die openbare entiteit toegepas ten einde nakoming van wette en regulasies te verseker.

- **Uitdagings wat ervaar is en hoe dit opgelos is**

Voordat die nasionale staat van inperking as gevolg van COVID-19 aangekondig is, is Kultuurraad-aktiwiteite beplan en aansoeke ingedien. Kultuurrade is gevra om aangepaste programme in te dien wat voorsiening maak vir die beperkings wat ingestel is as gevolg van die pandemie.

- **Ouditverslagaangeleenthede gedurende die vorige jaar en hoe dit die hoof gebied word**

Nie van toepassing nie, want die WKKK het 'n skoon ouditverslag vir die vorige boekjaar ontvang.

- **Vooruitskouing/Planne om finansiële uitdagings die hoof te bied**

n.v.t.

- **Gebeure ná die verslagdoeningsdatum**

n.v.t.

- **Ekonomiese lewensvatbaarheid**

Die ekonomiese situasie kan moontlik negatief beïnvloed word indien die fasiliteite in die toekoms nie optimaal benut word nie.

- **Waardering**

Hiermee spreek ek my waardering uit aan die lede van die Kommissie vir hul toewyding en deel van kundigheid om die suksesvolle uitvoering van die mandaat van die openbare entiteit te verseker, terwyl hulle in die proses moes aanpas by die nuwe normaal van sake doen.

Ek bedank die Departement van Vervoer en Openbare Werke vir hul deurlopende finansiële en tegniese ondersteuning vir die belangrikste opgraderings by die kultuurfasiliteite, asook die Departement van Gemeenskapsveiligheid vir hul gereelde assesserings en aanbevelings rakende die verbetering van veiligheidskenmerke by die kultuurfasiliteite.

Die ondersteuning van die Minister van Kultuursake en Sport, insluitend die amptenare van die Departement wat 'n bydrae gelewer het tot die doeltreffende funksionering van die openbare entiteit gedurende die COVID-19-pandemie, word opreg waardeer.



Chuma Fani
Rekenpligtige Gesag
Namens WKKK
31 Mei 2021

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 soos openbaar in die Jaarverslag is in ooreenstemming met die Finansiële Jaarstate soos deur die Ouditeur-generaal geoudit.

Die Jaarverslag is volledig, akkuraat en sonder enige weglatings.

Die Jaarverslag is voorberei in ooreenstemming met die riglyne vir jaarverslae soos uitgegee deur die Nasionale Tesourie.

Die Finansiële Jaarstate (Deel E) is voorberei in ooreenstemming met die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999) artikel 55(1) (d) en artikel 28.2 van die Nasionale Tesourieregulasiestandaarde van toepassing op die openbare entiteit.

Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding van die Finansiële Jaarstate en vir die uitsprake wat in hierdie inligting gemaak is.

Die Rekenpligtige Gesag is verantwoordelik vir die vestiging en implementering van 'n stelsel van interne beheer ontwerp om redelike gerusstelling te bied ten opsigte van die integriteit en betroubaarheid van prestasie-inligting, die mensehulpbronninligting en die Finansiële Jaarstate.

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

Na ons mening weerspieël die Jaarverslag op redelike wyse die bedrywighede, die prestasie-inligting, die mensehulpbronninligting en die finansiële sake van die openbare entiteit vir die boekjaar geëindig 31 Maart 2021.

Die uwe



Voorsitter van die Kommissie
Chuma Fani
31 Mei 2021

6. STRATEGIESE OORSIG

Visie

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

Missie

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

- registrasie en deregistrasie van kultuurrade;
- die voorsiening van finansiële bystand aan geregistreerde kultuurrade;
- die beheer, bestuur, ontwikkeling en onderhoud van roerende en onroerbare eiendom wat onder sy toesig geplaas is deur die Provinsiale Minister;
- die uitvoering van take en funksies soos toegewys deur die Provinsiale Minister; en
- die lewering van advies in verband met beleid aan die Provinsiale Minister.

Waardes

Integriteit, verantwoordbaarheid, bevoegdheid, innovering, responsiwiteit en sorgsaamheid.

7. WETGEWENDE EN ANDER MANDATE

Die Wes-Kaapse Kultuurkommissie is gevestig deur die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998 (Wet 14 van 1998).

Die WKKK is gelys as 'n Skedule 3, deel C provinsiale openbare entiteit op 1 Junie 2001 ingevolge die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999). Die openbare entiteit is 'n statutêre liggaam en ressorteer onder die Departement van Kultuursake en Sport.

Die WKKK funksioneer binne die volgende wetgewende en beleidsmandate:

Grondwetlike mandate

Artikel	Direkte verantwoordelikheid van die Wes-Kaapse Kultuurkommissie vir die versekering van nakoming
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 6(3), (4) en (5): Taal	Die Wes-Kaapse Regering moet, deur middel van wetgewende en ander maatreëls, sy gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelykheid van aansien geniet en gelykwaardig hanteer word. Die Wes-Kaapse Taalkomitee (WKTK), in samewerking met die Departement van Kultuursake en Sport, (DKES), is verantwoordelik daarvoor om die implementering van die Wes-Kaapse Taalbeleid, soos aangeneem in 2001, te monitor en te evalueer en moet ten minste een keer per jaar aan die Wes-Kaapse Provinsiale Parlement oor hierdie mandaat verslag doen. Die DKES hou toesig oor die WKTK en voorsien die Komitee met administratiewe en finansiële ondersteuning.
Artikel 30: Taal en kultuur	Die Wes-Kaapse Kultuurkommissie (WKKK) fasiliteer geleenthede vir die mense van die Wes-Kaap om hulle taal en kultuurregte uit te oefen deur middel van die programme en projekte wat hy verteenwoordig en ondersteun.

Artikel	Direkte verantwoordelikheid van die Wes-Kaapse Kultuurkommissie vir die versekering van nakoming
Artikel 31: Kulturele, godsdienstige en taalgemeenskappe	Die WKKK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking in die Wes-Kaap respekteer.
Artikel 41: Beginsels van samewerkende regering en interregerings-verhoudings	Die WKKK werk met alle sfere van die regering saam in die uitvoering van sy mandaat.
Skedule 4: Funksionele Areas van Konkurrente Nasionale en Provinsiale Wetgewende bevoegdheid	Die WKKK werk nou saam met die nasionale Departement van Kuns en Kultuur en geassosieerde staatsliggame oor die stand van kuns, kultuur en erfenissake.
Artikel 195: Basiese waardes en beginsels ten grondslag van die openbare administrasie	Die Departement van Kultuursake en Sport (DKES) se amptenare wat verantwoordelik is vir die uitvoer van die mandaat van die WKKK moet die doeltreffende, ekonomiese en effektiewe gebruik van hulpbronne verseker. Programme deur die openbare sektor onderneem, moet maksimum voordele teen die laagste moontlike koste lewer.
Grondwet van die Wes-Kaap, 1998 (Wet 1 van 1998)	
Artikel 70	Provinsiale wetgewing moet voorsiening maak vir die vestiging, en redelike befondsing, binne die Provinsie se beskikbare bronne, van 'n kultuurraad of -rade vir 'n gemeenskap of gemeenskappe in die Wes-Kaap wat 'n gemeenskaplike kultuur en taalerfenis deel. DKES het toesig oor die WKKK wat betref die implementering van die wetgewing wat vir hierdie rede gepromulgeer is. Dit is die verantwoordelikheid van die Wes-Kaapse Kultuurkommissie, een van die provinsiale openbare entiteite wat onder DKES ressorteer, om kultuurrade te registreer en aan hulle ondersteuning te verleen.

Wetgewende mandate

Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKKK
Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998	Wet 14 van 1998	Die doelstellings van die WKKK is om kultuur in die Wes-Kaap te bewaar, bevorder en ontwikkel, in ooreenstemming met 'n beleid bepaal deur die LUR [lid van die (provinsiale) Uitvoerende Komitee – provinsiale Minister]. Die mandaat van die WKKK is om die LUR te adviseer oor die bewaring, bevordering en ontwikkeling van kuns en kultuur in die Wes-Kaap.
Wet op Tradisionele en Khoi-San-leierskap, 2019	Wet 3 van 2019	Die hoofdoelwitte van die Wet is om: - voorsiening te maak vir die erkenning van Khoi-San-leierskap; - die Wet op die Nasionale Huis van Tradisionele Leiers, 2009 en die "Traditional Leadership and Governance Framework Act", 2003, te konsolideer; - sekere beperkings in die bestaande wetgewing te takel; en - gevolglike wysigings aan ander wette te implementeer.
Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999 Artikel 55(1)(d)	Die WKKK lê kwartaallikse en jaarlikse verslae voor aangaande sy prestasielewering sowel as geouditeerde finansiële state gebaseer op die strategiese, objektiewe, jaarlikse doelwitte vir elke boekjaar.

Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKKK
Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie Wet gee uitvoering aan die reg om toegang tot rekords wat gehou word deur die staat, regeringsinstellings en privaat liggame. DKES en enige ander openbare en privaat liggaam moet, onder andere: • 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek te rig om toegang te verkry tot inligting waaroor die liggaam beskik; en • 'n inligtingsbeampte aanstel om versoeke om toegang tot inligting wat deur die liggaam gehou word, te oorweeg.
Wet op die Bevordering van Administratiewe Geregtigheid, 2000	Wet 3 van 2000	Hierdie Wet: • stel die reëls en riglyne op wat deur administrateurs gevolg moet word by die neem van besluite; • bepaal dat administrateurs mense sal inlig aangaande hul reg op hersiening of appèl en hul reg om redes te versoek; • bepaal dat administrateurs redes vir hul besluite moet verskaf; en • gee aan lede van die publiek die reg om die besluite van administrateurs in die hof te betwis.
Wet op die Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	Die Wet bevorder die beskerming van persoonlike inligting wat deur openbare en private liggame verwerk word om sekere voorwaardes in te stel ten einde minimum vereistes vir die verwerking van persoonlike inligting vas te stel. Daarbenewens maak die Wet voorsiening vir die instelling van 'n inligtingsreguleerder om sekere bevoegdhede uit te oefen en om sekere pligte en funksies uit te voer ingevolge hierdie Wet en die Wet op die Bevordering van Toegang tot Inligting, 2000. Die Wet maak verder voorsiening vir die publiserings van gedragskodes, beskerming van die regte van individue wat betref ongevraagde elektroniese kommunikasie en outomatiese besluitneming, regulering van die vloei van persoonlike inligting oor die grense van die Republiek en vir aangeleenthede wat daarmee verband hou.

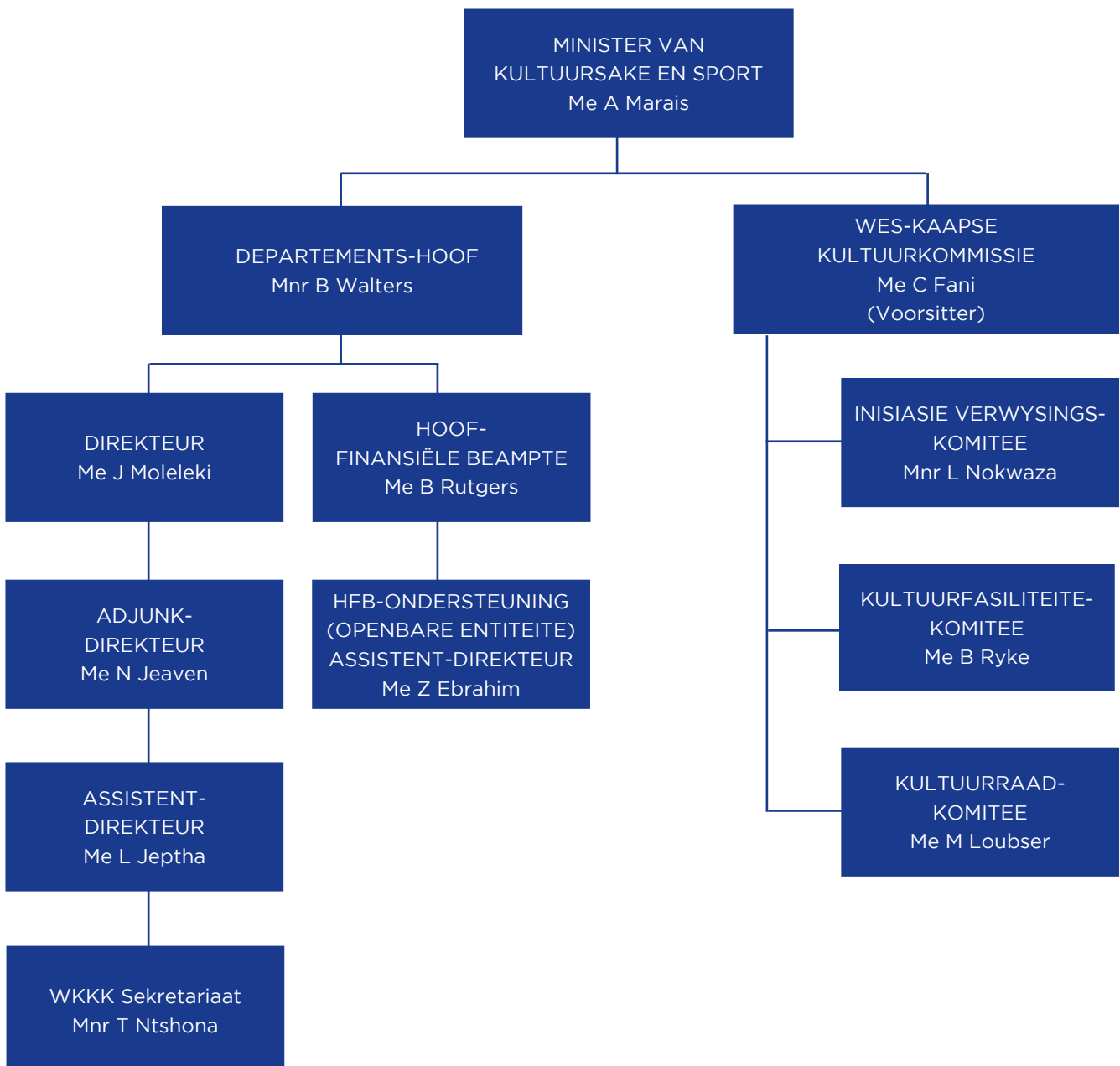
Beleidsmandate

Beleide wat 'n doeltreffende en effektiewe kontantbestuurstelsel ondersteun en wat bedrywighede rig, word hieronder beskryf.

Beleide	Beskrywing
Gedragskode vir die WKKK-lede	Die hoofdoel van die Kode is om voorbeeldige gedrag te bevorder sodat die WKKK geloofwaardigheid kan besit.
Beleid oor die registrasie en deregistrasie van kultuurrade	Om uitdrukking te gee aan die beginsel van respek, koestering, handhawing en beskerming van kulturele diversiteit in die Wes-Kaap en Suid-Afrika as geheel deur die registrasie en deregistrasie van kultuurrade.
Beleid oor gebruik van kultuurfasiliteite	Die Rekenpligtige Gesag van die openbare entiteit moet inkomste ekonomies en doeltreffend bestuur deur 'n geskikte proses te ontwikkel en te implementeer vir die identifisering, versameling, rekordhouding, rekonsiliasie en beveiliging van inligting aangaande inkomste en gebruik van fasiliteite.
WKKK-delegering	Delegering van gesag wat deur die Rekenpligtige Beampte uitgereik is ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999 (WOFB).

Beleide	Beskrywing
Wesenslikheidsraamwerk	Die Rekenpligtige Gesag moet 'n raamwerk ontwikkel en ooreenstem oor aanvaarbare vlakke van wesenslikheid en betekenisvolheid met die betrokke Uitvoerende Gesag in konsultasie met eksterne ouditeure.
Plan vir voorkoming van bedrog	Hierdie beleid verskaf responsmeganismes om insidente van bedrog te rapporteer, te ondersoek en op te los.
Vergoeding van lede	Om 'n raamwerk daar te stel vir die vergoeding van lede van die Wes-Kaapse Kultuurkommissie wat benoem is om konferensies, byeenkomste, vergaderings en werksinkels by te woon.
Wes-Kaapse Inisiasieraamwerk	Om 'n instaatstellende omgewing te fasiliteer en standaarde vir die kultuurpraktyk te ontwikkel, sowel as uniformiteit in die uitvoering van hierdie standaarde.

8. ORGANISATORIESE STRUKTUUR



1. OUDITEURSVERSLAG: VOORAFBEPAAALDE DOELWITTE

Die OGSA/ouditeur voer tans die nodige auditprosedures uit op die prestasie-inligting om redelike gerusstelling in die vorm van 'n audit-gevolgtrekking te gee. Die audit-gevolgtrekking oor die prestasie teen voorafbepaalde doelstellings is ingesluit in die verslag aan die bestuur, met wesenlike bevindings wat onder die opskrif Voorafbepaalde Doelstellings gerapporteer word in die afdeling: Verslag oor ander wetlike en regulatoriese vereistes van die ouditeursverslag.

Verwys na bladsy 40 van die Ouditeursverslag, gepubliseer as Deel E: Finansiële Inligting.

2. ONTLEDING VAN OMSTANDIGHED

2.1 Diensleweringomgewing

Die oorsigjaar is geslyp deur die COVID-19-pandemie wat elke aspek van ons lewens, van werk en skool na alledaagse aktiwiteite, geaffekteer het. Nakoming van verskillende inperkingsregulasies het 'n beperking geplaas op die aantal mense wat by sosiale samekomste en aktiwiteite kon vergader en die uitvoering van die mandaat van die WKKK geaffekteer. Hierdie beperkende regulasies het druk geplaas op die bedrywighede en die oorlewing van die WKKK, personeel en kunstenaars in die kultuurbedryf. Dit het weer gelei tot onsekerheid, angs en 'n toename in werkloosheid in die land.

Binne hierdie milieu het die WKKK egter besef dat dit nodig is om sy aktiwiteite aan te pas en binne die verwysingsraamwerk van 'n nuwe normaal te dink en te funksioneer sonder om die fokusareas, naamlik die instaatstelling van mense en ontwikkeling van veilige en samehorige gemeenskappe uit die oog te verloor. Om dit te bewerkstellig is die vergaderings gekonsolideer in vier aanlynvergaderings vir die jaar. Alle kommunikasie en inligting is elektronies onder gemeenskappe en lede versprei ten einde volgehoue dienslewering aan kliënte en Kultuurraad-aansoekers te verseker.

Die bedryfsbegroting is herprioriseer om te verseker dat die fasiliteite aan die COVID-19-regulasies voldoen en Persoonlike Beskermende Toerusting (PBT) aan te koop.

Gegewe die bogenoemde, het dit nie die entoesiasme van personeel gedemp nie, maar eerder innovering na vore gebring. Personeel het die ontwikkeling van 'n besprekingstoepassing vir die fasiliteite (wat toeganklik is via 'n selfoon) ondersoek. Die gebruik van hierdie toepassing het die toeganklikheid verhoog. Hulle het ook die moontlikheid ondersoek van 'n reklamevideo wat die veelsydigheid van die Bien Donn  Herehuis uitlig. Die eienaarskap van die Okkie Jooste en Bien Donn  Herehuis is steeds 'n onvoltooide projek.

Hierdie tydperk het die noodsaaklikheid uitgelig om ons bedryfsmodel aan te pas om relevant te bly in die nuwe normaal.

2.2 Organisatoriese omgewing

Ingevolge die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurraad word die administratiewe pligte van die WKKK deur die amptenare van die Departement behartig. Nuwe kommunikasiemetodes is bekendgestel en daar was 'n beweging weg van persoonlike vergaderings in 'n sentrale lokaal na aanlynvergaderings via MS Teams. Dit was aanvanklik 'n groot uitdaging, maar uiteindelik het die benutting van tegnologie die nuwe, vinniger, meer doeltreffende manier van werkverrigting geword. Dit het bygedra tot besparings ten opsigte van die aanbieding van vergaderings, aangesien daar geen kostes vir verblyf, vlugte, spyseniering en parkering was nie.

Die WKKK het twee van sy drie prestasie-aanwysers ten volle behaal soos beplan. Hy het sewe Kultuurraad-aktiwiteite deur oordragbetalings ondersteun en die sewe kultuurfasiliteite onderhou.

Die aantal gebruikers wat toegang tot die kultuurfasiliteite via die aanlynbesprekingstelsel verkry het, is egter nie bereik nie, aangesien die fasiliteite as isolasieterreine gebruik is en die regulasies samekomste verbied het.

Die Kommissie het toegesien dat hul prestasies en die bestuur van die finansiële hulpbronne geïmplementeer word in ooreenstemming met die toepaslike voorskrifte. Daar word van lede verwag om 'n belangebotsingsvorm te onderteken en enige belangebotsing te verklaar wat mag voorkom tydens besprekings wat verband hou met die mandaat van die Entiteit. Dit is verpligtend dat lede hulself onttrek aan enige beraadslagings wat 'n konflik meebring. Die WKKK het die volle werksmag van 14 lede vir die jaar tot sy beskikking gehad en Madre Loubser is herkies om as provinsiale verteenwoordiger in die Nasionale Kunsterraad te dien. Die termyn van die Kommissie verstryk in Oktober 2021 en die proses om 'n nuwe kommissie aan te stel, sal in die nuwe boekjaar begin.

2.3 Sleutelbeleidsontwikkelings en wetgewende veranderinge

n.v.t.

2.4 Vordering ten opsigte van bereiking van institusionele impak en uitkomst

Die Kommissie streef daarna om deur sy aktiwiteite veilige en samehorige gemeenskappe te skep deur die herposisionering van die gebruik van fasiliteite, sowel as die lewering van ondersteuning aan geregistreerde kultuurrade om hul kultuurpraktyke te bewaar.

Deur die versorging van goed onderhoude en veilige kultuurfasiliteite bied dit 'n omgewing vir die aanbidding van programme wat die jeug kan help met vaardighede wat nodig is om winsgewend in diens te wees. Die befondsing aan geregistreerde kultuurrade verseker dat uiteenlopende kultuuraktiwiteite binne gemeenskappe aangebied word. Die uitbreek van die COVID-19-pandemie het daartoe aanleiding gegee dat die fasiliteite tydens die verslagdoeningstydperk nie optimaal vir gemeenskapsprogramme aangewend is nie.

3. PRESTASIE-INLIGTING VAN DIE INSTITUSIONELE PROGRAM

3.1 Program: Wes-Kaapse Kultuurkommissie

Die doel van die Wes-Kaapse Kultuurkommissie is om die Minister te adviseer oor wat die beste manier is om die mandaat van die WKKK na te kom ingevolge die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, No. 14 van 1998, en te fokus op die ontwikkeling, bevordering en bewaring van kuns en kultuur.

Beskrywing

Die Kommissie verseker die uitvoering van sy beplande prestasiedoelwitte deur die menslike hulpbronne wat in diens staan van die Departement van Kultuursake en Sport en die finansiële hulpbronne wat 'n oordragbetaling deur die Departement aan die WKKK insluit, sowel as inkomste wat genereer is deur die gebruik van die kultuurfasiliteite deur kliënte. Die kwartaallikse prestasie van die entiteit word op 'n elektroniese stelsel, naamlik EPQRS, vasgelê.

Hierdie is die eerste jaar van verslagdoening oor die nuwe strategiese vyfjaarplan van die Wes-Kaapse Kultuurkommissie. Die Wes-Kaapse Kultuurkommissie het gedurende die oorsigjaar twee van die drie uitset-aanwysers volledig bereik in ooreenstemming met die JPP.

Die Uitset-aanwyser 1.3, aantal gebruikers wat toegang bekom tot die kultuurfasiliteite, het in die goedgekeurde 2020/21 JPP 'n jaarlikse teiken van 15 986 geprojekteer. As gevolg van dat die COVID-19-pandemie uitbreek het en die fasiliteite gesluit en as isolasie-/kwarantynreine gebruik was vir 'n baie langer periode as wat aanvanklik verwag was. Aan die einde van die boekjaar het slegs 171 gebruikers die kultuurfasiliteite slegs vir die dag gebruik om hul kultuurprogramme uit te voer.

Program / aktiwiteit / doelwit					
Strategiese doelwit-aanwysers	Werklike prestasie 2019/20	Beplande teiken 2020/21	Werklike prestasie 2020/21	Afwyking van beplande teiken tot werklike prestasie vir 2020/21	Kommentaar oor afwyking
Om advies te lewer oor bewaring, bevordering en ontwikkeling van Kuns en Kultuur deur voltallige vergaderings en aktiwiteite om maatskaplike insluiting te bevorder.	22	16 000	185	15815	Die beplande teiken vir die aantal gebruikers wat die kultuurfasiliteite besoek, was 15986. COVID -19-beperkings en die gebruik van die fasiliteite as isolasieterreine het verhoed dat die teiken bereik kon word.

Tabel 3.1.

Program / Subprogram:									
Uitkoms	Uitset	Uitsetaanwyser	Geouditeerde werklke prestasie 2018/19	Geouditeerde werklke prestasie 2019/20	Beplande jaarlikse teiken 2020/21	Werklike prestasie 2020/2021 tot datum van hervoorlegging	Afwyking van beplande teiken tot werklke prestasie 2020/2021	Redes vir afwykings	Redes vir hersiening van die Uitsette/ Uitsetaanwyers/ Jaarlikse teikens
Uiteenlopende kultuur-aktiwiteite in gemeenskappe	Oordrag-betaling aan geregistreerde kultuurrade	Aantal geregistreerde kultuurrade ondersteun deur oordragbetalings	-	5	7	7	n.v.t.	n.v.t.	n.v.t.
Goed onderhou en veilige kultuur-fasiliteite	Implementering van goedgekeurde instandhoudingsplan	Aantal fasiliteite wat opgegradeer of onderhou word om geskiktheid en veiligheid vir gebruikers te verseker	7	7	7	7	n.v.t.	n.v.t.	n.v.t.
Optimale benutting van die kultuur-fasiliteite	Gebruik van fasiliteite	Aantal gebruikers wat die kultuurfasiliteite besoek	14 500	15 225	15 986	171	15 815	Die uitbreek van die COVID-19-pandemie het daartoe gelei dat sekere fasiliteite as isolasie- en/of kwarantynterreine gebruik is.	Die COVID-19-pandemie en streng regulasies wat op die burgers van SA/Wes-Kaap toegepas is.

Tabel 3.2.

Program / Subprogram:							Redes vir afwykings	
Uitkoms	Uitset	Uitsetaan-wyser	Geouditeerde werklke prestasie 2018/19	Geouditeerde werklke prestasie 2019/20	Beplande jaarlikse teiken 2020/21	Werklke prestasie 2020/2021 tot datum van hervoorelegging	Afwyking van beplande teiken tot werklke prestasie 2020/2021	Redes vir afwykings
Optimale benutting van die kultuurfasiliteite	Gebruik van fasiliteite	Aantal gebruikers wat die kultuurfasiliteite besoek	14 500	15 225	15 986	171	15 815	Die uitbreek van die COVID-19-pandemie het daartoe gelei dat sekere fasiliteite as isolasie- en/of kwarantynterreine gebruik is.

Nabetragting oor die Uitsette, Uitkomste en Prestasies vir die 2020/21-boekjaar

Die oorsigjaar was vanuit die staanspoor uitdagend. Ons moes die implikasies van 'n pandemie verwerk en moes terselfdertyd ons bedrywighede met beperkte hulpbronne hersien en aanpas, terwyl ons steeds probeer het om 'n aanvaarbare standaard van dienslewering te handhaaf. Die wêreld het oornag na 'n digitale platform verskuif en ons tekortkominge is uitgewys. Ons moes dienoreenkomstig aanpas. Nuwe woorde en frases het gedurende 2020 ons algemene woordeskat binnegedring, byvoorbeeld woorde soos sosiale distansiëring, nuwe normaal en die kurwe te laat afplat, en die taal geword wat almal verstaan.

Personeel het ywerig gewerk om formaatraamwerke en inligting vir kultuurraad-aansoekers te herstruktureer en te organiseer en om te verseker dat ons aanlyn besprekingstelsel aantoon dat die fasiliteite nie in werking is nie. Begrotings is herwerk en aangepas in ooreenstemming met die bedryfsvereistes en aktiwiteite wat uitgevoer kon word, is voortgesit. Dit het die WKKK in staat gestel om sy mandaat uit te voer ondanks die somber situasie.

Kultuurrade

Die doel van die finansiering van die aktiwiteite van kultuurrade is om te verseker dat tradisies en kultuurpraktyke gehandhaaf word en met die jonger geslagte gedeel word. Verder beywer die kultuurrade hulle om gemeenskappe in staat te stel om toegang tot kennis en inligting te kry en om kulturele respek en verdraagsaamheid te bevorder.

Die oproep om aansoeke aan die geregistreerde kultuurrade het tot gevolg gehad dat nege aansoeke ontvang is, waarvan sewe ondersteun is. Die suksesvolle aansoekers is versoek om hersiene programme in te dien wat voorsiening maak vir die inperkingsregulasies en -protokolle.

Die onderstaande tabel toon die finansiële ondersteuning wat aan die geregistreerde kultuurrade gedurende die 2020/21-boekjaar verleen is.

Naam van Kultuurraad	Soort organisasie	Doel van fondse	Bedrag oorgeplaas	Projek datum(s)	Plek waar projek plaasvind
Gorachouqua Stamhuis van Kaapse Khoikhoi	OSW	Kultuurkamp vir jeug	R30 000	5 – 6 Maart 2021	Jeug vir Verandering Sentrum
Nyahbinghi Huis van die Paarl	OSW	Rastafariese kultuurfees	R30 000	23 – 26 April 2021	New Orleans, Paarl
Cochoqua Khoisan Stamhuis	OSW	Ontwikkeling van kulturele kapasiteit (konferensie)	R30 000	7 Maart 2021	Jolly Carp, Sasmeer Straat, Retreat
Goringhaicona Khoikhoi Tradisionele Raad	OSW	Erfenisdag-geleentheid	R30 000	12 – 14 Maart 2021	Oude Molen Ekosisteem Kultuurdorpie, Pinelands
Isizwe samaTolo Kultuurraad	OSW	Jeugkultuur-konferensie	R13 550	13 Februarie 2021	Terrein B Saal, Khayelitsha
Intsika yamanyange Kultuurraad	OSW	Camagu!! Ntsana zikaPhalo	R30 000	20 Maart 2021	Guguletu, Philippi, Nyanga Skole
Abathembu Tradisionele Raad	OSW	Erfenisdag-geleentheid	R30 000	13 Maart 2021	Hulpbron Sentrum, Khayelitsha
TOTAAL			R193 550		

Die sekretariaat vervul 'n toesighoudende rol deur, indien moontlik, die geleenthede by te woon en terugvoering aan die komitee te verskaf. Die goedgekeurde Wet op Tradisionele en Khoisan-leierskap, Wet 3 van 2019, kan moontlik die bedrywighede van die erkende kultuurrade en hul kiesafdelings in die toekoms affekteer.

Kultuurfasiliteite

Die kultuurfasiliteite bied aan persone die geleentheid om hul vergaderings, konferensies en sport-, ontspannings-, religieuse of tradisionele programme aan te bied. Die pandemie het die gebruik van die fasiliteite beperk en die aktiewe uitvoering van programme vir die grootste deel van die oorsigjaar onmoontlik gemaak. Dit het die geleentheid gebied om personeel bewus te maak van die protokolle wat nagekom moet word en die vereistes wat nodig is wanneer die publiek die fasiliteite besoek.

Die personeel in diens van die fasiliteite is bemaagtig deur middel van 'n COVID-19-aanlyn-opleidingsessie wat deur die Departement van Gemeenskapsveiligheid aangebied is. Die fasiliteite is toegerus met die vereiste Persoonlike Beskermende Toerusting (PBT), soos informatiewe COVID-19-voublaai, temperatuurmeters, handreinigers, outomatiese ontsmettingsmasjiene en sosiale distansiëring vloerplakkers. Personeel het, waar moontlik, op 'n rotasiebasis gewerk om moontlike infeksies te vermy en visueel gesorg dat alle protokolle duidelik rondom die fasiliteitsgeboue vertoon word, soos hieronder getoon.



LET'S STOP THE SPREAD

MATZIKAMA MUNICIPALITY

Dr Nomafrh Mbombo
Western Cape Health Minister

The New Normal: Strengthening Healthcare Systems
and Community Prevention

31 August 2020

VENUE	ACTIVITY	TIME
Koekenaap Quarantine and Isolation Facility	Care Pack Distribution	11:00-12:00
Vredendal Hospital	COVID-19 Ward Opening	12:30-13:30
Community Prevention Campaign (Mask Distribution)	Ultra Single, Vredendal North	14:00-14:30

Western Cape Government Health

www.westerncape.gov.za/coronavirus



Fasiliteite verseker dat COVID-19-protokolle sigbaar is en duidelik aan die publiek gekommunikeer word.

Deel B: Prestasie-Inligting

Skade aan fasiliteite as gevolg van ongure weersomstandighede

Die uiterste weersomstandighede gedurende die jaar het stormskade aan die Melkbos Kultuursentrum en die Okkie Jooste-fasiliteit aangerig. Bome is by die Okkie Jooste-fasiliteit ontwortel en die dak en mure van die gaskabinet by die Melkbos Kultuursentrum is verwoes.



Storm – ontwortelde boom by Okkie Jooste Kultuurfasiliteit het 'n skuur verwoes



Die verwoeste dak van die stoorruimte by Melkbos Kultuursentrum

Daar het 'n brand by die Groot Drakenstein-fasiliteit uitgebreek en in die rigting van die staatshuise, wat deur personeel bewoon word, versprei. Die vinnige optrede van die plaaslike brandweer en bystand van personeel het enige skade aan huise verhoed.



Personeel help om die brand te blus

Personeel fasiliteer instandhouding by fasiliteite

Die volgende projek en opknappingswerk is met die finansiële middele van die Wes-Kaapse Kultuurkommissie verrig. Dit verseker dat die fasiliteite in stand gehou word, dat die toestand van die fasiliteite aanvaarbaar is vir gebruikers en dat die personeel veilig is.

Die asbesdak by die staatsbehuising wat deur twee personeellede op die perseel van die Melkbos Kultuursentrum bewoon is, is deur 'n aangestelde diensverskaffer herstel wat deur die Departement van Arbeid geregistreer is om die asbes te herstel en te verwyder. Die skade is veroorsaak deur die swaar reën en sterk wind wat in die Melkbosstrand-omgewing ervaar is.



Asbes-kenners by die Melkbos Kultuursentrum – besig om die dak van 'n staatshuis reg te maak.

Werkseleenthede geskep

Die plasing van jongmense in werksomgewings bied hulle die geleentheid om tegniese, administratiewe sowel as emosionele vaardighede te verwerf. Hierdie vaardighede sal hulle beter toerus om vir permanente poste aansoek te doen. Die UOWP-begroting wat aan die Direktoraat Kultuursake toegewys is, het die Kommissie in staat gestel om werkseleenthede vir werklose jeugdiges te skep.

Die Wes-Kaapse Kultuurkommissie het ag geslaan op die oproep van die Nasionale Regering om werkseleenthede te skep en het deur die UOWP interns by die kultuurfasiliteite aangestel. Die UOWP-interns is opgelei in onderhouds- en huishoudelike dienste vir die gebou, korrekte gebruik en versorging van toerusting en instandhouding van terreine. Hulle is blootgestel aan interaksie met kliënte, telefoonetikette en hoe om in 'n professionele werksomgewing te werk. Verder is sommige met basiese administratiewe vaardighede toegerus en verantwoordelik gemaak vir die uitvoering van basiese administratiewe take.

Die indiensneming van hierdie begunstigdes het aansienlik bygedra tot die lewensonderhoud van individue en hul gesinne. Die aanstellings het hoofsaaklik gefokus op die indiensneming van vroue en jeugdiges wat in die gemeenskappe in die omgewing van die kultuurfasiliteite in die verskillende plaaslike munisipaliteite, soos hieronder aangetoon, woon.

Plaaslike munisipaliteit	Dorpe	Fasiliteit	Aantal interns
Oudtshoorn	Schoemanshoek & Oudtshoorn	Schoemanspoort Kultuurfasiliteit	9
Stellenbosch	Stellenbosch	Okkie Jooste Kultuurfasiliteit	10
Matzikama	Lutzville	Koekenaap Kultuurfasiliteit	5
Drakenstein	Paarl	Groot Drakenstein Kultuurfasiliteit	10
Drakenstein	Paarl	Bien Donné Herehuis	6
Bloubergstrand	Melkbosstrand, Atlantis	Melkbos Kultuursentrum	7
Bloubergstrand	Melkbosstrand, Atlantis	Melkbos Oppiesee Kultuurfasiliteit	6

Deel B: Prestasie-Inligting

Strategie om areas van onderprestasie te oorkom

Die onderprestasie kan toegeskryf word aan die pandemie en die gebruik van die fasiliteite as isolasieterreine.

Die WKKK gaan in die nuwe boekjaar aspekte van die sakeplan implementeer in 'n poging om die optimale benutting van die fasiliteite te verseker en die aantal mense wat die fasiliteite besoek te verhoog.

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

N.v.t.

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

Program/ Subprogram	Intervensie	Geografiese ligging (Provinsie/ Distrik/ plaaslike munisipaliteit) (Waar moontlik)	Aantal begun- stigdes (Waar moontlik)	Uiteen- setting van begun- stigdes (Waar moontlik)	Totale begrotings- toewysing per intervensie (R'000)	Begroting bestee per intervensie	Bydrae tot die uitsette in die JPP (waar van toepassing)	Onmidde- like uitkoms
N.v.t.								

Koppeling van prestasie aan begrotings

Doel	2020/21			2019/20		
	Begroting	Werklike uitgawes	(Oor-)/ onder- besteding	Begroting	Werklike uitgawes	(Oor-)/ onder- besteding
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	1 809	2 276	(467)	3 072	3 650	(578)
Totaal	1 809	2 276	*(467)	3 072	3 650	(578)

*Die oorbesteding hou hoofsaaklik verband met AERP 23: Dienste in natura-aanpassing wat gemaak is vir salarisse van R485 000 wat verband hou met die finansiële bestuurspersoneel van die Openbare Entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKKK, aantekening 13.

4. INKOMSTEVERKRYGING

Die COVID-19-pandemie het 'n negatiewe impak gehad op die geprojekteerde invordering van die inkomste van die openbare entiteit. Die publiek kon weens die streng inperkingsregulasies nie voortgaan met hul beoogde programme wat hulle normaalweg by die kultuurfasiliteite wat deur die Kommissie bestuur word, fasiliteer nie.

Die Kommissie het die Departement van Gesondheid, op versoek van die DVOW, gehelp om die fasiliteite as isolasieterreine beskikbaar te stel. Alhoewel die fasiliteit nie 'n inkomste opgelewer het nie, het dit op daardie tydstip die nodige hulpbronne aan die Provinsie verskaf. Dit het persone wat positief getoets het vir COVID-19 in staat gestel om by die kultuurfasiliteite in hul gemeenskappe te herstel. Hierdie optrede het die interdepartementele werksverhoudinge versterk, waardeur begrotings belyn is vir 'n strategiese benadering om die finansiële impak van die pandemie teen te werk of te verminder. Die samewerking tussen DKES, die Departement van Gesondheid en die DVOW het gehelp om die kromme te laat afplat en het getoon dat die provinsiale regering daarop ingestel was om sy hulpbronne tydens 'n noodgeval te mobiliseer.



Koekenaap Kultuurfasiliteit word as 'n isolasieterrein gebruik vir inwoners van die omliggende gebiede.

Bron van inkomste	2020/21			2019/20		
	Skatting	Werklike bedrag ingevorder	(Oor-)/onderverhaling	Skatting	Werklike bedrag ingevorder	(Oor-)/onderverhaling
	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfsinkomste	1 159	664	495	2 374	2 906	(532)
Oordragbetaling	561	2 149	(1 588)	524	524	-
Rente-inkomste	89	90	(1)	174	174	-
Totaal	1 809	2 903	*(1 094)	3 072	3 604	(532)

*Die oorverhaling hou hoofsaaklik verband met die bykomende oordragbetalings wat van die Departement van Kultuursake en Sport ontvang is om die entiteit te vergoed vir die verlies aan inkomste as gevolg van die Nasionale Staat van Inperking as gevolg van die COVID-19-pandemie, aangesien alle fasiliteite gedurende hierdie periode vir kampe gesluit was.

5. KAPITAALBELEGGING

Die kultuurfasiliteite speel 'n krities belangrike rol as 'n katalisator vir betekenisvolle sosiale omgang en verandering en die versterking van die maatskaplike weefsel van ons samelewing. Hierdie omgewing wat die fasiliteite bied, moet verbeter en onderhou word om te verseker dat dit in 'n aanvaarbare toestand vir gebruikers bly.

Die opgraderings by die kultuurfasiliteite is opgeneem in die CAPEX-verslag wat deur die DVOW bestuur word en waarvoor begroot word. Die Wes-Kaapse Kultuurkommissie identifiseer jaarliks vereiste opgraderings by die kultuurfasiliteite en teken dit aan op die Gebruikerbatebestuursplan (UAMP) wat deel uitmaak van die breër infrastruktuurplanne vir fasiliteite/geboue in die provinsie onder bestuur van die Departement van Vervoer en Openbare Werke (DVOW). Die nasionale staat van inperking het daartoe gelei dat die werk vertraag is en dat die opgraderings by die Schoemanspoort Kultuurfasiliteit eers teen die einde van die boekjaar afgehandel is. Lae onderhoud en omgewingsvriendelike materiaal is bekendgestel tydens die onlangse opgraderings by die fasiliteite. Dit het die gebruik van sinkplate, sonpanele en geisers sowel as waterbesparingsmeganismes ingesluit.

Grootse opknappingswerk gefinansier deur DVOW

Die Schoemanspoort Kultuurfasiliteit is volledig opgeknop, insluitend die saal. Die interieur van al die rondawels by die fasiliteit is opgegradeer en die asbesdakke is met teëls vervang. Die leë huis sowel as die huise wat deur personeel bewoon is, is toegerus met storte en nuwe kombuiskaste. Die kostes is deur die DVOW gedra en dit het baie gehelp om die finansiële las op die Kommissie te verlig en hulle kon die beperkte begroting aanwend vir die basiese lopende kostes verbonde aan die fasiliteite en noodgevalle wat ontstaan het.

Foto's van opknappingswerk by die Schoemanspoort Kultuurfasiliteit





1. INLEIDING

Korporatiewe beheer beliggaam prosesse en stelsels waarvolgens openbare entiteite bestuur, beheer en verantwoordelik gehou word. Addisioneel tot wetsvereistes gebaseer op 'n openbare entiteit se bemagtigende wetgewing en op die Maatskappywet, word korporatiewe beheer ten opsigte van openbare entiteite toegepas deur die voorskrifte van die Wet op Openbare Finansiële Bestuur (WOFB) en dit loop in tandem met die beginsels soos vervat in die King-verslag oor Korporatiewe Beheer.

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

2. PORTEFEULJEKOMITEES

Die komitee van die Provinsiale Parlement wat toesig oor die WKKK het, is die Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport en die Staande Komitee oor Openbare Rekeninge (SKOOR).

Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Openbare Rekeninge	
Datum van verhoor	Saak onder oorweging
12 Junie 2020	Inligtingsessie deur die Departement van Kultuursake en Sport oor sy 1ste, 2de, 3de Kwartaallikse Prestasieverslae vir 2019/20.
15 Julie 2020	Inligtingsessie deur die Departement van Tradisionele Sake oor die Wetsontwerp op Tradisionele Inisiasie [B7B-2018] (NRP)
16 Julie 2020	Onderwerp: Inligtingsessie oor die Wysigingswetsontwerp op die Erkenning van Gebruiklike Huwelike [B12-2019] (NRP)
27 Julie 2020	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Bylae tot die Wes-Kaapse Aanpassingsbegrotingswetsontwerp (COVID-19) [Wetsontwerp 4 - 2020]
27 November 2020	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Bylae tot die Tweede Wes-Kaapse Aanpassingsbegrotingswetsontwerp, 2020
4 Desember 2020	Bespreking oor die 2019/20 Jaarverslag van die Wes-Kaapse Kultuurkommissie.
18 September 2020	Onderwerp: Inligtingsessie deur die Wes-Kaapse Kultuurkommissie oor die kriteria-raamwerk waarvolgens ondervraging en seleksie van komiteeledes, geskied en die meganismes wat ingestel is om die geïdentifiseerde risiko te verminder wat verband hou met die onvoldoende beveiliging van die infrastruktuur van kultuurfasiliteite.
29 Januarie 2021	Bespreking oor die 2019/20 Jaarverslag van die Wes-Kaapse Kultuurkommissie.
17 Maart 2021	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Bylae tot die Derde Wes-Kaapse Aanpassingsbegrotingswetsontwerp (2020/21-boekjaar), 2021 en die beraadslaging oor Begrotingspos 13 in die Bylae tot die Wes-Kaapse Begrotingswetsontwerp, 2021

3. UITVOERENDE GESAG

Die Uitvoerende Gesag het toesighoudende verantwoordelikheid uitgeoefen deur finansiële en niefinansiële inligting vir die oorsigjaar te monitor. Die volgende verslae is vir moniteringsdoeleindes voorgelê:

Kwartaallikse Prestasieverslag	31 Julie 2020; 31 Oktober 2020; 31 Januarie 2021; 30 April 2021
Tussentydse Moniteringsverslag	31 Julie 2020; 31 Oktober 2020; 31 Januarie 2021; 30 April 2021

4. DIE REKENPLIGTIGE GESAG

Die Wes-Kaapse Kultuurkommissie funksioneer binne die raamwerk van die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, Wet 14 van 1998, om doeltreffende dienslewering aan die burgers van die Wes-Kaap te verseker. Die doelstellings van die Kultuurkommissie is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, ooreenkomstig 'n beleid bepaal deur die Provinsiale Minister.

Die belangrikheid en doel van die Kommissie

Die Kommissie moet die volgende doen ten einde die doelstellings te verwesenlik waarvoor die Kultuurkommissie gestig is:

- Oorweeg die registrasie en deregistrasie van kultuurrade;
- Beheer, bestuur, ontwikkel en hou roerende en onroerende eiendom wat ingevolge Artikel 2(1)(a) of (b) onder sy toesig geplaas is in stand; en
- Voer sodanige ander funksies uit wat die Provinsiale Minister aan die Kommissie mag toeken.

Die Kultuurkommissie kan uit eie inisiatief of op versoek van die Provinsiale Minister of van 'n kultuurraad of -rade aanbevelings maak oor die beste manier waarop die doelstellings van die Kultuurkommissie bereik kan word ten opsigte van, onder meer, die volgende velde:

- Die visuele, uitvoerende en literêre kuns;
- Die natuur- en menswetenskappe;
- Kultuurhistoriese velde; en
- Kulturele bewustheid en betrokkenheid van die jeug.

Die rol van die Kommissie is soos volg:

Die Kultuurkommissie kan binne die perke van sy beskikbare hulpbronne hulp verleen aan 'n kultuurraad of -rade soos ingestel kragtens die Wet deur

- subsidiëring van kultuurverwante projekte, navorsing en konferensies wat van tyd tot tyd deur die Provinsiale Minister bepaal word, en waarvoor 'n kultuurraad of -rade aansoek gedoen het
- bevordering en koördinering van nasionale en internasionale interkulturele sosiale omgang; en
- die verskaffing van inligting om kultuur te bewaar, te bevorder en te ontwikkel.

Samestelling van die Kommissie

Naam	Benoeming (ten opsigte van die Openbare Entiteit se Raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Spesialisgebied	Raad-direkteur-skappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Aantal vergaderings bygewoon
Fani Chuma	Voorsitter: WKKK	15 Oktober 2018	n.v.t.	B Admin Openbare Administrasie (Honneurs)	Uitvoerende kunst; Betrokkenheite van jeug by kultuur en bevordering van kultuur deur media.	Geen	Geen	4
Jama Zukile	Onder-voorsitter: WKKK	15 Oktober 2018	n.v.t.	PhD Linguistiek, UK, 2007; MA in Afrika-tale, UK, 1995; BA Honneurs in Afrika-tale, Unisa 1998; BA met Geskiedenis as hoofvak Vista Universiteit PE 1985	Taal en kultuur Loopbaan georiënteerde taalonderrig; Tweede taal onderrig; Sosiale navorsing; en Afrika-literatuur	Geen	Geen	3
Loubser Madre	Voorsitter: Kultuurrade-komitee	15 Oktober 2018	n.v.t.	Baccalaureus-graad in Musiek (M.Mus.); Prestasie Diploma in Musiek; Sertifikaat in Musiek; en Nasionale Senior Sertifikaat (NSS)	Professionele musikant; Jeugontwikkelaar; Projekte en produksies; Saambring van gemeenskapslede en werkswinkelfasiliteerder	Geen	Wes-Kaapse verteenwoordiger by NKR	4

Naam	Benoeming (ten opsigte van die Openbare Entiteit se Raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Spesialisgebied	Raad-direkteur-skappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/Ministeriële Taakspan)	Aantal vergaderings bygewoon
Nokwaza Lungelo	Voorsitter: Inisiasie Verwysings-komitee	15 Oktober 2018	n.v.t.	BA; Hoër Diploma in Onderwys; Gevorderde diploma vir opvoeders van volwassenes; honneursgraad in administrasie; Filosofiegraad; Nagraadse diploma in die regte; en Meestersgraad verwerf aan Kunsskool vir openbare leierskap	Uitgebreide kennis van die kultuurerfenis van mense van Nguni-oorsprong; 'n uitgebreide begrip van die kultuurpraktyke van Nguni-mense; Kenner op die gebied van die beoefening van Xhosa-gewoontes en inheemse aanbidding.	Geen	Wes-Kaapse Taalkomitee	5
Ryke Elizabeth	Voorsitter: Kultuur-fasiliteite-komitee	15 Oktober 2018	n.v.t.	B Mus; Kursus in Openbare Betrekkinge;	Onderrig; Musiekregisseur; Dirigent van die Senior Primêre Koor; Mentor, Privaat Onderrig; Deeltydse musiekonderwyser; Voltydse projekbestuurder en vaardig in die aanbied van Marimba-klasse	Geen	Geen	3
Fefeza Patrick	Lid: Kultuur-fasiliteite-komitee	15 Oktober 2018	n.v.t.	BA (Geskiedenis en Antropologie; en Nagraadse Diploma (Museums/Erfenisstudie (UWIK)	Het op Raad van Erfenis Wes-Kaap gedien; Opnemer vir DMO; studieleier by DVG-projek; en voorsitter van die WKKK se Inisiasie Verwysingskomitee in 2015 - 2018.	Geen	Geen	-

Naam	Benoeming (ten opsigte van die Openbare Entiteit se Raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Spesialisgebied	Raad-direkteur-skappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/Ministeriële Taakspan)	Aantal vergaderings bygewoon
Witbooi John Cornelius	Lid: Kultuur-fasiliteite-komitee	15 Oktober 2018	n.v.t.	Onderwyser	Geesteswetenskappe (Gesiedenis, Kuns, kultuurgeskiedenis, kultuur). Betrokkenheid van jeug by kultuur en Nama-kultuur. Nasionale leier van Witbooi Nama-stam; Nasionale voorsitter van die werkende komitee vir die Khoi en die San.	Geen	Geen	-
Guma Zama	Lid: Kultuur-fasiliteite-komitee	18 Oktober 2019	n.v.t.	Senior Sertifikaat	Vaardig in tuisversorging	Geen	Geen	-
Baard Petronell	Lid: Kultuurrade-komitee	15 Oktober 2018 Oktober	n.v.t.	BA, Drama Honneurs (SU)	Nasionale Sangkompetisie (ATKV); Album vir Musiekvideo opgeneem; Benoem vir die SAMA-toekenning; FNB vita-toekennings vir Cabare, Eie Produksie in Cabare.	Geen	Geen	4
Nongalaza John	Lid: Kultuurrade-komitee	15 Oktober 2018	n.v.t.	Baccalaureus-graad in Regte (B Yuris); Meestersgraad in Filosofie (Toegepaste teologie); Kaapstad Baptiste Seminarium in samewerking met die Universiteit van Pretoria	Sotho en Hlubi Inisiasieritueel	Geen	Geen	-

Naam	Benoeming (ten opsigte van die Openbare Entiteit se Raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Spesialisgebied	Raad-direkteur-skappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/Ministeriële Taakspan)	Aantal vergaderings bygewoon
Rall Medee	Lid: Kultuurrade-komitee	15 Oktober 2018	n.v.t.	Baccalaureus-graad in Kuns; Diploma vir Opvoeders van Volwassenes; Meestersgraad in Onderwys en PhD-kandidaat	Iziko Museum; Suid-Afrikaanse Museum; Onderwyser by Progress Kollege	Geen	Geen	3
Geoffrey Mamputa	Lid: Kultuurrade-komitee	18 Maart 2020	n.v.t.	n.v.t.	Vaardig in Kulturele Navorsing; Interkulturele kommunikasie en spanwerk; Organisasoriese ontwikkeling en strategie en bemiddeling en onderhandelings deur die gemeenskap Konfliktoplossing - toekoms-beplanning	Geen	Geen	2
Thamsanqa Mbongo	Lid: Kultuurrade-komitee	18 Maart 2020	n.v.t.	Diploma in Uitvoerende Kunste	Suid-Afrikaanse Akteur; Skrywer, Regisseur en Kunsaktivis en Dramafasiliteerder	Geen	Geen	2
Joko Prince	Lid: Inisiasie Verwysings-komitee	15 Oktober 2018	n.v.t.	B Tech in Menslikehulp-bronbestuur	Passievol oor isiXhosa-kultuur; Verleen steun aan versorgers en tradisionele chirurgie, geïnisieerdes vir die afgelope 15 jaar en Voorsitter van die Hazeldene Inisiasieforum vir 10 jaar.	Geen	Geen	4

Komitees

Komitee	Aantal vergaderings gehou	Aantal lede	Name van lede
Wes-Kaapse Kultuurkommissie	4 voltallige vergaderings	10	Me Chuma Fani (Voorsitter) Me Madre Loubser Me Petronel Baard Me Elizabeth (Betsie) Ryke Mnr Lindile Prince Joko Mnr Lungelo Nokwaza Me Medee Rall Mnr Zukile Jama Mnr Geoffrey Mamputa Mnr Thamsanqa Mbongo
Inisiasie Verwysingskomitee	1 Adhoc-vergadering	2	Mnr Lindile Prince Joko Mnr Lungelo Nokwaza

Vergoeding van raadslede

Die diensvoordelepakkette vir ampsdraers van sekere statutêre en ander inrigtings word gedefinieer deur die Minister van Finansies en beskryf in 'n Provinsiale Tesourie-omsendbrief. Die Voorsitter se tarief is R486,00 per uur, die Ondervoorsitter s'n is R342,00 per uur en die tarief vir lede is R298,00 per uur.

Naam	Vergoeding R'000	Ander toelaes (V&R) R'000	Totaal R'000
Me Chuma Fani (Voorsitter)	6	0	6
Mnr Ntsikelelo Nongalaza	0	0	0
Me Madre Loubser	4	0	4
Me Petronel Baard	3	0	3
Mnr Patrick Zoyisile Fefeza	0	0	0
Me Elizabeth (Betsie) Ryke	3	0	3
Mnr Lindile Prince Joko	3	0	3
Mnr Lungelo Nokwaza	4	0	4
Me Medee Rall	2	0	2
Mnr John Witbooi	0	0	0
Mnr Zukile Jama	3	0	3
Mnr Zama Guma	0	0	0
Mnr Geoffrey Mamputa	2	0	2
Mnr Thamsanqa Mbongo	3	0	3
TOTAAL	33	0	33

5. RISIKOBESTUUR

Die Wes-Kaapse Kultuurkommissie neem deel aan die bedrywighede van die Ondernemingsrisikobestuur- en Etiekkomitee (ORBEK) van die Departement van Kultuursake en Sport om die Rekenpligtige Gesag by te staan met die uitvoering van haar verantwoordelikhede ten opsigte van risikobestuur.

Verantwoordelikheid van die Ondernemingsrisikobestuur- en Etiekkomitee

Die Ondernemingsrisikobestuur- en Etiekkomitee (ORBEK) rapporteer dat hy sy verantwoordelikhede nagekom het wat voortspruit uit Artikel 51 (1) (a) (i) van die Wet op Openbare Finansiële Bestuur, Tesourieregulasie 3.2.1 en Staatsdiensregulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3. Die ORBEK rapporteer ook dat hy 'n toepaslike formele opdrag (wat op 29 Maart 2019 deur die ORBEK-voorsitter goedgekeur is) aangeneem het, en sy sake gereguleer het in ooreenstemming met hierdie opdragte en dat hy al sy verantwoordelikhede soos daarin vervat nagekom het.

Lede van die Ondernemingsrisikobestuur- en Etiekkomitee (ORBEK)

Die ORBEK bestaan uit die Rekenpligtige Beamppte (RB) en geselekteerde lede van die Departement van Kultuursake en Sport se bestuurspan. Die voorsitter van die Komitee is die Rekenpligtige Beamppte van die Departement van Kultuursake en Sport. Die Hoofdirekteur: Kultuursake en die Direkteur: Kuns, Kultuur en Taal het aandag gegee aan sake rakende die entiteit by die ORBEK van die Departement. ORBEK het ter uitvoering van sy Opdrag vier keer (kwartaalliks) tydens die oorsigjaar vergader. Die meeste vergaderings is deur al die lede of sy/haar verteenwoordiger bygewoon.

Die onderstaande tabel verskaf toepaslike inligting oor ORBEK-lede:

Naam	Posisie	Aantal vergaderings bygewoon	Datum Aangestel
Mnr B Walters	Rekenpligtige Beamppte (ORBEK-voorsitter)	3	31/03/2017
Me B Rutgers	Direkteur: Finansiële Bestuur – (HFB)	3	31/03/2017
Me C Sani	Direkteur: Biblioteekdiens	4	31/03/2017
Mnr D Esau	Adjunkdirekteur: Interne Beheer (Risikobestuurder)	4	31/03/2017
Mnr D Flandorp	Adjunkdirekteur: Eenheid vir Korporatiewe Verhoudinge (Etiekbeamppte)	1	31/03/2017
Mnr G Mohamed (het DKES op 31 Augustus 2020 verlaat)	Direkteur: Ondernemingsinhoudbestuur	3	31/03/2017
Mnr G Redman	HD: Kultuursake	4	31/03/2017
Me J Boule	HD: Naskoolse Programkantoor	3	31/03/2017
Me J Moleleki	Direkteur: Kuns, Kultuur en Taal	4	31/03/2017
Dr L Bouah	HD: Sport en Ontspanning	4	31/03/2019
Dr M Dlamuka (het DKES op 30 November 2020 verlaat)	Direkteur: Museum-, Erfenis- en Geografiese Naam-dienste	4	31/03/2017
Me N Dingayo	Direkteur: Provinsiale Argiefdiens	4	12/03/2019
Mnr S Julie	Direkteur: Strategiese en Bedryfsbestuurondersteuning	4	31/03/2017
Mnr T Tutu	Direkteur: Sportbevordering	4	31/03/2017
Mnr P Hendricks	Direkteur: Sportontwikkeling	4	31/03/2017

Die volgende is 'n aanduiding van ander amptenare wat die ORBEK-vergaderings vir die oorsigjaar bygewoon het:

Naam	Posisie	Aantal vergaderings bygewoon
Me A Haq	Direkteur: Ondernemingsrisikobestuur (DvdP)	3
Mnr D Micketts	Hoof- Risiko-adviseur: Ondernemingsrisikobestuur (DvdP)	4
Me N Mabude	Risiko-adviseur: Ondernemingsrisikobestuur (DvdP)	4
Me M Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste (DvdP)	4

Ondernemingsrisikobestuur- en Etiekkomitee sleutelaktiwiteite

Die ORBEK het die volgende sleutelaktiwiteite gedurende die oorsigjaar voltooi in die uitvoering van sy rol:

- Die Departement se Risikobestuurstrategie en Implementeringsplan is hersien vir aanbeveling deur die Ouditkomitee en goedkeuring deur die Rekenpligtige Beampte;
- Risiko's in vasgestelde gegroepeerde kategorieë van aptytlakke gemonitor en hersien, toepaslike risiko-aptyt en toleransies volgens Provinsiale Ondernemingsrisikobestuursbeleid en Strategie (PERMPS) wat deur Provinsiale Topbestuur goedgekeur is, hersien en toegepas; enige wesenlike veranderinge aan die risikoprofiel van die Departement aan die Rekenpligtige Beampte gerapporteer;
- Die Departement se burgergesentreerde strategiese risiko's bevestig. Dit lewer bewys van die Departement se pogings om die bydraende faktore en impakte wat direk met die burger verband hou, te takel;
- Risiko-inligting en tendensverslae ontvang;
- Opkomende risiko's geïdentifiseer;
- Die implementering van die bedrog en korrupsie voorkomingsplan gemonitor;
- Die omvang en doeltreffendheid van die integrasie van risikobestuur binne die Departement geëvalueer;
- Het die implementering van die departementele risikobestuursbeleid, strategie en implementeringsplan beoordeel;
- Die effektiwiteit en versagtinge strategieë om die wesenlike, etiese en ekonomiese misdaadrisko's aan te spreek, geëvalueer;
- Etiekbestuur in die Departement gemonitor.

Sleutelrisiko's wat gedurende die jaar oorweeg en getakel is

'n Belangrike strategiese risiko vir die entiteit wat gedurende die jaar oorweeg en aangespreek is, hou verband met die onvoldoende huurinkomste om die uitgawes vir onderhoud vir die fasiliteite te dek.

Die relevante risiko's is gedurende die jaar beraadslaag en bespreek en tydens die kwartaallike ORBEK-vergaderings aangebied. Daar is van risiko-eienaars verwag om terugvoer te gee oor vordering met die implementering van aksieplanne om die waarskynlikheid dat risiko's sou realiseer en/of die impak daarvan sou verlaag, te verminder. ORBEK het ook die risiko's wat uitgebrei moet word ontleed terugverwys en het addisionele versagtings of aksies aanbeveel om risiko's te bestuur.

Die Ouditkomitee vir sosiale klante het onafhanklike toesig oor die onderneming se risikobestuurstelsel gelewer. Die Ouditkomitee is voorsien van kwartaallike Ondernemingsrisikobestuur-vorderingsverslae en risikoregisters om hul onafhanklike toesigrol uit te voer.

Sleutel- opkomende risiko's vir die volgende boekjaar

Die Entiteit is deeglik bewus van die ekonomiese realiteit en die krimpande begroting teenoor maatskaplike nood. Hierdie potensiële risiko's word met 'n arendsoog dopgehou en word gemonitor, bespreek en bestuur.

Gevolgtrekking

Daar is beduidende vordering gemaak met die bestuur van risiko's gedurende die 2020/21-boekjaar. Goeie vordering is gemaak met die vaslegging van risikobestuur en die verhoging van die risiko-volwassenheidsvlak binne die WKKK, wat bygedra het tot gunstige prestasies van die openbare entiteit. Die verbetering kan toegeskryf word aan risikobewusmaking en opleidingsprogramme wat tydens die COVID-19-pandemie aan beamptes in die Departement via die MS Teams-platform aangebied is. Die Departement/openbare entiteit het daarin geslaag om konsekwentheid te handhaaf ten opsigte van die toepassing van risikobestuurprosesse tydens die uitdagende COVID-19-pandemie-era.

6. INTERNE BEHEEREENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne beheermaatreëls voortdurend te evalueer om te verseker dat die bestaande bedryfsaktiwiteite doeltreffend en deursigtig is en dat dit verbeter word indien nodig. Om dit te bereik, word kwartaalliks verbeteringsplan vir finansiële bestuur en sleutelbeheervergaderings met die Ouditeur-generaal, programbestuurders van die Departement/openbare entiteit en die Minister gehou. Dit is 'n deurlopende proses om te verseker dat die WKKK hul skoon auditbevindings handhaaf.

Die openbare entiteit het 'n strategie en plan vir interne beheer opgestel (risiko dienooreenkomstig aangepas in terme van die COVID-19-pandemie) wat 'n hoëvlakplan vir die implementering van interne beheer binne sy kernfunksies uiteensit.

7. INTERNE OUDIT- EN OUDITKOMITEES

Interne Oudit bied aan bestuur onafhanklike, objektiewe versekerings- en konsultasiedienste wat ontwerp is om waarde toe te voeg en om die werksaamhede van die Departement voortdurend te verbeter. Dit moet die Departement help om sy doelwitte te bereik deur 'n stelselmatige, gedissiplineerde benadering te volg om die effektiwiteit van bestuurs-, risikobestuur- en beheerprosesse te evalueer en te verbeter. Die volgende sleutelaktiwiteite word in hierdie verband uitgevoer:

- Evalueer en maak toepaslike aanbevelings vir die verbetering van die bestuursprosesse om die Departement se doelstellings te bereik;
- Evalueer die toereikendheid en effektiwiteit en dra by tot die verbetering van die risikobestuurproses;
- Help die Rekenpligtige Beampte met die handhawing van doeltreffende en effektiewe beheermaatreëls deur die beheermaatreëls te evalueer om die doeltreffendheid daarvan te bepaal, en deur aanbevelings vir verbetering te ontwikkel.

Interne ouditwerk wat gedurende die verslagjaar vir die Departement voltooi is, het vyf versekeringsopdragte ingesluit. Besonderhede van hierdie opdragte word in die verslag van die Ouditkomitee vervat.

Die Ouditkomitee is ingestel as 'n toesighoudende liggaam wat onafhanklike toesig oor beheer-, risikobestuur- en beheerprosesse in die Departement bied, wat toesig en hersiening van die volgende insluit:

- Interne Ouditfunksie;
- Eksterne ouditfunksie (Ouditeur-generaal van Suid-Afrika - OGSA);
- Departementele Rekeningkunde en verslagdoening;
- Departementele Rekeningkundige Beleid;
- OGSA bestuurs- en ouditverslag;
- Departementele monitering gedurende die jaar;
- Departementele risikobestuur;
- Interne beheer;
- Voorafbepaalde doelstellings;
- Etiek en forensiese ondersoeke.

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

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in Departement	Datum aangestel	Datum bedank	Getal vergaderings
Mnr Ameen Amod (Voorsitter)	MBA; CIA; CGAP; CRMA; BCom Rekeningkunde	Ekstern	N.v.t.	1 Januarie 2019 (2de kwartaal)	N.v.t.	7
Mnr Ebrahim Abrahams	B Com Rekeningkunde Honneurs	Ekstern	N.v.t.	1 Januarie 2019 (1ste kwartaal)	N.v.t.	7
Mnr Pieter Strauss	B Acc; B Com Hons; CA (SA)	Ekstern	N.v.t.	1 Januarie 2019 (1ste kwartaal)	N.v.t.	7
Me Annelise Cilliers	B Compt Hons CA (SA)	Ekstern	N.v.t.	1 Januarie 2019 (1ste kwartaal)	N.v.t.	7

8. VOLDOENING AAN WETTE EN REGULASIES

Die entiteit het stelsels, beleide en prosesse om die nakoming van wette en regulasies te verseker.

9. BEDROG EN KORRUPSIE

Bedrog en korrupsie hou belangrike potensiële risiko's in vir die kommissie se bates en kan 'n negatiewe uitwerking hê op die doeltreffendheid van dienslewering en die reputasie van die Kommissie.

Die WKR het 'n strategie teen bedrog en korrupsie aanvaar wat die provinsie se geen verdraagsaamheid teenoor bedrog, diefstal en korrupsie bevestig. In ooreenstemming met hierdie strategie is die Departement/ openbare entiteit verbind tot geen verdraagsaamheid ten opsigte van korrupte, bedrieglike of enige ander kriminele aktiwiteite, hetsy intern of ekstern, en volg streng, wettige maatreëls ten einde enige partye te vervolg wat by sulke praktyke betrokke raak of probeer om dit te doen.

Die Kommissie het 'n goedgekeurde plan vir die voorkoming van bedrog en korrupsie en 'n gepaardgaande implementeringsplan wat uitvoering gee aan die voorkomingsplan.

Verskeie kanale vir verslagdoening oor bewerings van bedrog, diefstal en korrupsie bestaan en dit word in detail beskryf in die Provinsiale Anti-bedrog- en korrupsie strategie, die WKR se Beleid oor die rapportering van misdrywe en die Kommissie se Plan vir die Voorkoming van bedrog en korrupsie. Elke bewering wat deur die Provinsiale Forensiese Dienste (PFS)-eenheid ontvang word, word opgeteken in 'n saakbestuurstelsel wat gebruik word as 'n bestuursinstrument om verslag te doen oor vordering met sake rakende die Kommissie en om statistiek vir die WKR en die Kommissie op te stel.

Werknemers en werkers wat rapporteer dat hulle vermoed dat bedrog, korrupsie of diefstal plaasvind, word beskerm as die openbaarmaking 'n beskermde openbaarmaking is (d.w.s. voldoen aan die wettige vereistes van die Wet op Beskermde Openbaarmaking, nr. 26 van 2000, bv. indien die openbaarmaking te goeder trou gedoen is). Die WKR se beleid in verband met persone wat misdrywe rapporteer bied riglyne aan werknemers en werkers oor hoe om hul kommer oor moontlike misdrywe met die toepaslike lynbestuur, spesifieke aangewese persone in die WKR of eksterne instellings te bespreek, waar hulle redelike gronde het om te glo dat oortredings in die WKR plaasgevind het. Die geleentheid om anoniem te bly, word verleen aan enige persoon wat bedrog, diefstal en korrupsie wil aanmeld, en indien hulle dit persoonlik doen, word hul identiteit vertroulik gehou deur die persoon aan wie hulle die oortreding rapporteer.

Indien bedrog, diefstal of korrupsie na ondersoek bevestig word, word die werknemer wat aan sulke dade deelgeneem het, aan 'n tugverhoor onderwerp. Die WKR-vertegenwoordiger wat die tugprosedure begin, moet die betrokke werknemer afdank. Waar prima facie-getuigenis van kriminele optrede opgespoor word, word 'n strafsak aan die Suid-Afrikaanse Polisie diens gerapporteer.

10. BEPERKING VAN BELANGEBOTSING

Om te verseker dat daar geen belangebotsings ten opsigte van die lede van die Kommissie is nie, onderteken die lede 'n belangverklaringsvorm voor vergaderings. As daar 'n belangebotsing vir 'n lid sou ontstaan, moet hy of sy hom aan die proses onttrek.

11. GEDRAGSKODE

Die lede van die Wes-Kaapse Kultuurkommissie verrig hul werksaktiwiteite volgens die Gedragskode wat deur die Kommissie aanvaar is.

12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES

As gevolg van die COVID-19-pandemie, is baie aandag geskenk aan gesondheids-, veiligheids- en omgewingskwessies om te verseker dat personeel in diens van die Departement wat by die kultuurfasiliteite werk, sowel as besoekers wat die geriewe van die fasiliteite gebruik aan 'n veilige omgewing blootgestel word.

Gedurende Junie 2020 is sewe Kultuurfasiliteit Nakomingsbeamptes aangestel ingevolge Artikel 16(5) van die COVID-19 BEROEPSGESONDHEID EN VEILIGHEIDSMATREËLS IN DIE WERKPLEKKE (C19 OHS), 2020.

Die COVID-19-beleid vir beroepsgesondheid en -veiligheid (OHS) is goedgekeur in samewerking met die werkplekprotokolle waar die nakomingsbeamptes van kultuurfasiliteite risiko-assesserings by hul werkplek gedoen het om te verseker dat gesondheids- en veiligheidsstandaarde voortdurend gehandhaaf word.

Persoonlike beskermende toerusting is gedurende April en Mei 2020 verkry, na die kultuurfasiliteite versprei en gemonitor om die aanvulling van voorraad te verseker. Inspeksie van die hoofkantoor is gereeld uitgevoer, maar weens die COVID-19-pandemie kon jaarlikse oudits nie uitgevoer word nie en is alternatiewe maatreëls geïmplementeer. Die kultuurfasiliteit nakomingsbeamptes het hul eie inspeksies gedoen, gebaseer op die bevindinge van die vorige jaar, waar moontlik regstellende maatreëls toegepas en die opgedateerde inspeksiebevindinge teruggestuur na die hoofkantoor.

13. KOMMISSIESEKRETARIS (INDIEN VAN TOEPASSING)

n.v.t.

14. MAATSKAPLIKE VERANTWOORDELIKHEID

n.v.t.

15. VERSLAG VAN DIE OUDITKOMITEE

Dit is vir ons 'n voorreg om ons verslag vir die boekjaar geëindig 31 Maart 2021 voor te lê.

Ouditkomitee verantwoordelikheid

Die Ouditkomitee rapporteer dat hy sy verantwoordelikhede nagekom het wat voortspruit uit Artikel 38 (1) (a) (ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 3.1. Die Ouditkomitee rapporteer ook dat hy 'n toepaslike formele opdrag as sy Ouditkomitee Handves aanvaar, sy sake in ooreenstemming met hierdie handves gereguleer en al sy verantwoordelikhede soos daarin vervat, nagekom het.

Die doeltreffendheid van Interne Beheer

Daar word van die Kommissie verwag om interne beheerstelsels te ontwikkel en in stand te hou wat die waarskynlikheid sal verbeter om sy doelwitte te bereik, om aan te pas by veranderinge in die omgewing waarin dit werk, en om doeltreffendheid en doeltreffendheid van bedrywighede te bevorder, ondersteun betroubare verslagdoening en nakoming van wette en regulasies. Die WKR het 'n gekombineerde versekeringsraamwerk aanvaar wat versekeringsverskaffers identifiseer en integreer. Die eerste vlak van versekering is bestuursversekering, wat vereis dat lynbestuur effektiewe interne beheermaatreëls moet handhaaf en daardie prosedures op 'n daaglikse basis moet uitvoer deur toesighoudende beheermaatreëls en waar nodig regstellende stappe te neem. Die tweede vlak van versekering is interne versekering wat voorsien word deur funksies wat nie regstreekse bestuur het nie, en wat die toewysing van beleid, prosedures, norme, standaarde en raamwerke beoordeel. Die derde vlak van versekering is verskaffers van onafhanklike versekering wat gelei word deur professionele standaarde wat die hoogste onafhanklikheidsvlakke vereis.

'n Risikogebaseerde gekombineerde versekeringsplan is ontwikkel vir die Kommissie, gefasiliteer deur Interne Oudit, wat ook 'n onafhanklike verskaffer is. Interne Oudit bied die Ouditkomitee en -bestuur redelike versekering dat die interne beheermaatreëls voldoende en effektief is. Dit word bereik deur 'n goedgekeurde risikogebaseerde interne auditplan. Interne Oudit assesser die toereikendheid van beheermaatreëls wat die risiko's verminder, en die Ouditkomitee monitor die implementering van regstellende maatreëls.

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

- Kultuurfasiliteite
- COVID-19 Voorsieningskanaalbestuurtransaksies (Transversale Interne Oudit-projekte)
- Year Beyond Akademiese Program
- Oordragbetalings – Kulturele Organisasies
- Uitgebreide Openbare Werke-program

Die bestuur het ooreengekom op die terreine vir verbetering, soos uitgewys deur Interne Oudit tydens die uitvoering van hul werk. Die Ouditkomitee monitor kwartaalliks die implementering van die ooreengekome regstellende aksies.

Tussentydse bestuur en maandelikse/kwartaallikse verslag

Die Ouditkomitee is tevrede met die inhoud en kwaliteit van die kwartaallikse jaarlikse bestuurs- en prestasieverslae wat gedurende die oorsigjaar deur die Rekenpligtige Owerheid van die Entiteit uitgereik is ingevolge die Tesourieregulasies en die Wet op Afdeling Inkomste.

Evaluering van finansiële state

Die ouditkomitee het:

- die geouditeerde finansiële jaarstate wat in die jaarverslag ingesluit moet word, met die ouditeur-generaal Suid-Afrika (OGSA) en die rekenpligtige owerheid nagegaan en bespreek;

- die OGSA se bestuursverslag en die reaksie van die bestuur daarop hersien;
- die veranderings aan die rekeningkundige beleid en praktyke nagegaan soos gerapporteer in die finansiële jaarstate;
- Materiële aanpassings as gevolg van die audit van die entiteit nagegaan.

Nakoming

Die verslag van die Ouditkomitee oor hierdie aangeleentheid sal gefinaliseer word na afhandeling van die Ouditverslag.

Provinsiale Forensiese Dienste

Die Provinsiale Forensiese Dienste (PFS) het statistieke aan ons voorgelê. Die ouditkomitee hou kwartaalliks die vordering van die PFS -verslae dop. Daar is geen aangeleenthede onder ons gebring wat verdere verslagdoening deur die ouditkomitee vereis nie.

Prestasie-inligting

Die verslag van die Ouditkomitee oor hierdie aangeleentheid sal gefinaliseer word na afhandeling van die Ouditverslag.

Verslag van die ouditeur-generaal Suid-Afrika

Die ouditkomitee het kwartaalliks die implementeringsplan van die entiteit hersien vir ouditkwessies wat in die vorige jaar geopper is. Die ouditkomitee het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies uit die regulatoriese audit kom nie. Die ouditkomitee word kwartaalliks deur die ouditkomitee gemonitor om regstellende aksies oor die gedetailleerde bevindings wat die OGSA gemaak het, op te spoor.

Die ouditkomitee stem saam met die OGSA se mening oor die finansiële jaarstate en aanvaar dit en stel voor dat hierdie geouditeerde finansiële jaarstate aanvaar en saam met hul verslag gelees word.

Die ouditkomitee prys die entiteit vir die bereiking van 'n ongekwalifiseerde auditmening sonder enige wesenlike bevindings.

Die ouditkomitee wil hul waardering uitspreek teenoor die bestuur van die entiteit en die departement van kultuursake en sport, die OGSA en die WCG Corporate Assurance-tak vir die samewerking en inligting wat hulle verskaf het om ons in staat te stel om hierdie verslag saam te stel.

Afsluiting

Die ouditkomitee prys die entiteit vir die bereiking van 'n ongekwalifiseerde audit sonder wesenlike bevindings. Die ouditkomitee is steeds bekommerd oor die koste-impak daarvan. Hierdie koste van nakoming het die vermoë om skaars hulpbronne van dienslewering te verplaas om oudituitkomste te handhaaf.

Mnr Ameen Amod

Voorsitter van die Sosiale Kluster-ouditkomitee

Datum: 31 Augustus 2021

16. PRESTASIE-INLIGTING OOR VOLDOENING AAN BBSEB

Die volgende tabel is voltooi volgens die nakoming van die BBSEB-vereistes van die BBSEB-wet van 2013 en soos bepaal deur die Departement van Handel en Nywerheid.

Het die Departement / Openbare Entiteit enige toepaslike kode vir goeie praktyk (BBSEB-sertifikaatvlak 1 - 8) toegepas met betrekking tot die volgende:

Kriteria	Respons Ja/Nee	Bespreking (sluit 'n bespreking van u antwoord in en dui aan watter maatreëls getref is om te voldoen)
Bepaling van kwalifikasiekriteria vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet?	Nee	Die Entiteit reik nie lisensies, toegewings of ander magtigings uit ten opsigte van ekonomiese aktiwiteit ingevolge enige wet nie.
Die ontwikkeling en implementering van 'n voorkeurverkrygingsbeleid?	Ja	Die VKB-beleid van die Entiteit maak voorsiening vir die implementering van voorkeurverkryging.
Bepaling van kwalifikasiekriteria vir die verkoop van staatsondernemings?	Nee	Die entiteit is nie besig met die verkoop van staatsondernemings nie.
Ontwikkel kriteria om vennootskappe met die private sektor aan te gaan?	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 BreëbasisSwart Ekonomiese Bemagtiging?	Nee	Die entiteit is nie betrokke by die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging nie.

1. INLEIDING

Die Departement van Kultuursake en Sport stel personeel in diens en die tersaaklike inligting verskyn in die DKES-jaarverslag.

2. OORSIGSTATISTIEK OOR MENSEBESTUUR

Daar word verslag gedoen oor hierdie statistiek in die Jaarverslag van die Departement van Kultuursake en Sport.

1. VERSLAG VAN DIE EKSTERNE OUDITEUR

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

Verslag oor die audit van die finansiële state

Opinie

1. Ek het die finansiële state van die Wes-Kaapse Kultuurkommissie, soos uiteengesit op bladsye 45 tot 70, geaudit, wat die staat van finansiële posisie op 31 Maart 2021 bevat, die staat van finansiële prestasie, die staat van veranderinge in die netto bates en die kontantvloeistaat en verklaring van vergelyking van begrotingsinligting met werklike inligting vir die jaar geëindig 31 Maart 2021, sowel as die aantekeninge by die finansiële state, insluitend 'n opsomming van belangrike rekeningkundige beleid.
2. Na my mening bied die finansiële state in alle wesenlike opsigte redelike weergawe van die finansiële posisie van die Wes-Kaapse Kultuurkommissie op 31 Maart 2021, en die finansiële prestasie en kontantvloeï vir die jaar geëindig 31 Maart 2021 in ooreenstemming met Suid-Afrikaanse Standaarde van Algemeen Erkende Rekeningkundige praktyk en die vereistes van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999).

Basis vir die opinie

3. Ek het my audit uitgevoer volgens die International Standards on Auditing (ISA). My verantwoordelikhede onder hierdie standaarde word verder beskryf in die Ouditeur-generaal se verantwoordelikhede vir die audit van die finansiële state-afdeling van hierdie ouditeursverslag.
4. Ek is onafhanklik van die openbare entiteit in ooreenstemming met die Internasionale Etiese Standaarde Raad vir rekenmeesters se Internasionale Etiese Kode vir Professionele Rekenmeesters (insluitend Internasionale Onafhanklikheidsstandaarde) (IESBA-kodes) sowel as die etiese vereistes wat van toepassing is op my audit in Suid-Afrika. Ek het my ander etiese verantwoordelikhede nagekom volgens hierdie vereistes en die IESBA-kodes.
5. Ek is van mening dat die auditbewyse wat ek verkry het voldoende en toepaslik is om 'n basis vir my mening te bied.

Verantwoordelikhede van die Rekenpligtige Gesag vir die finansiële state

6. Die Rekenpligtige Gesag is verantwoordelik vir die opstel en billike aanbieding van die finansiële state in ooreenstemming met die Suid-Afrikaanse Standaarde van Algemeen Erkende Rekeningkundige Praktyk en die vereistes van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999), en vir die interne beheer wat die Rekenpligtige Gesag bepaal nodig is om die opstel van finansiële state wat geen wesenlike wanvoorstelling bevat, hetsy bedrog of foute, moontlik te maak.
7. By die opstel van die finansiële state is die Rekenpligtige Gesag verantwoordelik vir die beoordeling van die vermoë van die openbare entiteit om voort te gaan as 'n lopende saak, en indien van toepassing, aangeleenthede rakende die lopende saak openbaar en die gebruik van die lopende saak-basis van rekeningkunde gebruik, tensy die toepaslike bestuurstruktuur óf beoog om die openbare entiteit te likwideer of om bedrywighede te staak, of geen realistiese alternatief het as om dit te doen nie.

Ouditeur-generaal se verantwoordelikhede vir die audit van die finansiële state

8. My doelwitte is om redelike versekering te verkry of die finansiële state as geheel vry is van wesenlike wanvoorstelling, hetsy weens bedrog of foute, en om 'n ouditeursverslag uit te reik wat my mening insluit. Redelike versekering is 'n hoë vlak van versekering, maar is nie 'n waarborg dat 'n audit wat volgens die ISA uitgevoer word, altyd 'n wesenlike wanvoorstelling sal opspoor as dit bestaan. Wanvoorstellings kan voortspruit uit bedrog of foute en word as wesenlik beskou indien dit redelik verwag kan word dat dit individueel of in geheel die ekonomiese besluite van gebruikers wat op grond van hierdie finansiële state geneem word, beïnvloed.
9. 'n Verdere beskrywing van my verantwoordelikhede vir die audit van die finansiële state is vervat in die bylae tot hierdie ouditeursverslag.

Verslag oor die audit van die jaarlikse prestasieverslag

Inleiding en omvang

10. Ingevolge die Wet op Openbare Audit, Wet No. 25 van 2004 (PAA) en die algemene kennisgewing wat ingevolge hierdie uitgereik is, is ek verantwoordelik om verslag te doen oor die nut en betroubaarheid van die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir die geselekteerde program wat in die jaarlikse prestasieverslag aangebied word. Ek het prosedures uitgevoer om wesenlike bevindings te identifiseer, maar nie om bewyse in te samel om my versekering te gee nie.
11. My prosedures handel oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting, wat gebaseer moet wees op die goedgekeurde prestasiebeplanningsdokumente van die openbare entiteit. Ek het nie die volledigheid en toepaslikheid van die prestasie-aanwysers in die beplanningsdokumente beoordeel nie. My prosedures ondersoek nie of die stappe wat deur die openbare entiteit geneem is, dienslewering moontlik gemaak het nie. My prosedures strek ook nie tot openbaarmaking of bewerings met betrekking tot die omvang van prestasies in die huidige jaar of beplande prestasiestrategieë en inligting rakende toekomstige periodes wat as deel van die gerapporteerde prestasie-inligting ingesluit kan word nie. Gevolglik strek my bevindings nie tot hierdie aangeleenthede nie.
12. Ek het die nut en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer aan die hand van die kriteria wat ontwikkel is uit die prestasiebestuur- en verslagdoeningsraamwerk, soos omskryf in die algemene kennisgewing, vir die volgende geselekteerde program wat in die jaarlikse prestasieverslag van die openbare entiteit aangebied word vir die jaar geëindig 31 Maart 2021:

Program	Bladsye in die jaarlikse prestasieverslag
Wes-Kaapse Kultuurkommissie	14-15

13. Ek het prosedures uitgevoer om vas te stel of die gerapporteerde prestasie-inligting behoorlik aangebied is en of die prestasie ooreenstem met die goedgekeurde dokumente vir prestasiebeplanning. Ek het verdere prosedures uitgevoer om vas te stel of die aanwysers en verwante teikens meetbaar en relevant was, en die betroubaarheid van die gerapporteerde prestasie-inligting beoordeel om vas te stel of dit geldig, akkuraat en volledig was.
14. Ek het geen wesenlike bevindings oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting vir hierdie program geïdentifiseer nie:
 - Wes-Kaapse Kultuurkommissie

Deel E: Finansiële Inligting

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

VERSLAG VAN DIE EKSTERNE OUDITEUR

Ander saak

15. Ek vestig die aandag op die onderstaande saak.

Bereiking van beplande teikens

16. Sien die jaarlikse prestasieverslag op bladsy 14 tot 15 vir inligting oor die bereiking van die beplande teikens vir die jaar en die verduidelikings deur bestuur verskaf vir die onder-/oorprestasie van teikens.

Verslag oor die audit van die nakoming van wetgewing

Inleiding en omvang

17. Ingevolge die PAA en die algemene kennisgewing wat ingevolge daarvan uitgereik is, is ek verantwoordelik om wesenlike bevindings oor die nakoming van die openbare entiteit aan spesifieke aangeleenthede in sleutelwetgewing te rapporteer. Ek het prosedures uitgevoer om bevindinge te identifiseer, maar nie om bewyse in te samel om my versekering te gee nie.
18. Ek het geen wesenlike bevindinge geïdentifiseer oor die nakoming van die spesifieke aangeleenthede in sleutelwetgewing soos uiteengesit in die algemene kennisgewing wat ingevolge die PAA uitgereik is nie.

Ander inligting

19. Die Rekenpligtige Gesag is verantwoordelik vir die ander inligting. Die ander inligting bevat die inligting wat in die jaarverslag opgeneem is, wat die verslag van die auditkomitee insluit. Die ander inligting sluit nie die finansiële state, die ouditeursverslag en die geselekteerde program in die jaarlikse prestasieverslag in wat spesifiek in hierdie ouditeursverslag gerapporteer is nie.
20. My mening oor die finansiële state en bevindings oor die gerapporteerde prestasie-inligting en die nakoming van wetgewing dek nie die ander inligting nie en ek spreek nie 'n auditmening of enige vorm van versekering daaroor uit nie.
21. In verband met my audit is dit my verantwoordelikheid om die ander inligting te lees en om sodoende te oorweeg of die ander inligting wesenlik strydig is met die finansiële state en die geselekteerde program wat in die jaarlikse prestasieverslag aangebied word, of my kennis opgedoen in die audit, of andersins lyk dit wesenlik verkeerd.
22. Indien ek tot die gevolgtrekking kom dat daar 'n wesenlike wanvoorstelling van hierdie ander inligting is, op grond van die werk wat ek aan die ander inligting wat ek voor die datum van hierdie ouditeursverslag verkry het, uitgevoer het, moet ek hierdie feit rapporteer.
23. Indien ek wel ander inligting ontvang en lees en bevind dat dit 'n wesenlike wanvoorstelling bevat, moet ek die saak rapporteer aan diegene wat belas is met bestuur en versoek dat die ander inligting reggestel word. Indien die ander inligting nie reggestel word nie, sal ek moontlik die ouditeursverslag moet terugtrek en 'n gewysigde verslag, soos toepaslik, moet heruitreik. Indien dit reggestel word, sal dit egter nie nodig wees nie.

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

VERSLAG VAN DIE EKSTERNE OUDITEUR

Tekorte aan interne beheer

24. Ek het interne beheer relevant geag vir my audit van die finansiële state, gerapporteerde prestasie-inligting en die nakoming van toepaslike wetgewing; my doel was egter nie om enige vorm van versekering daaroor uit te spreek nie. Ek het geen noemenswaardige tekortkominge in interne beheer geïdentifiseer nie.

Kaapstad

31 Julie 2021



A U D I T O R - G E N E R A L
S O U T H A F R I C A

Auditing to build public confidence

Bylae – Ouditeur-generaal se verantwoordelikheid vir die audit

1. As deel van 'n audit in ooreenstemming met die ISA, oefen ek professionele oordeel uit en handhaaf ek professionele skeptisisme gedurende my audit van die finansiële state en die prosedures wat uitgevoer word vir gerapporteerde prestasie-inligting vir die geselekteerde program en oor die nakoming van die openbare entiteit met betrekking tot die gekose sake.

Finansiële state

2. Benewens my verantwoordelikheid vir die audit van die finansiële state soos beskryf in hierdie ouditeursverslag, het ek ook:
 - die risiko's van wesenlike wanvoorstelling van die finansiële state geïdentifiseer en beoordeel, hetsy weens bedrog of foute; auditprosedures ontwerp en uitgevoer wat reageer op daardie risiko's en auditbewyse verkry wat voldoende en toepaslik is om 'n basis vir my mening te bied. Die risiko om nie wesenlike wanvoorstelling as gevolg van bedrog op te spoor nie, is hoër as vir foute, aangesien bedrog samespanning, vervalsing, opsetlike versuim, wanvoorstellings of die oorheersing van interne beheer kan behels
 - 'n begrip verkry van interne beheer wat relevant is vir die audit ten einde auditprosedures te ontwerp wat toepaslik is in die omstandighede, maar nie vir die doel om 'n mening te gee oor die doeltreffendheid van die openbare entiteit se interne beheer nie
 - die toepaslikheid van die gebruikte rekeningkundige beleid en die redelikheid van rekeningkundige beramings en verwante openbaarmaking deur die Rekenpligtige Gesag geëvalueer
 - 'n gevolgtrekking gemaak oor die toepaslikheid van die Rekenpligtige Gesag se gebruik van die lopende saak-basis van rekeningkunde by die opstel van die finansiële state. Ek kom ook tot die gevolgtrekking, gebaseer op die verkrygte auditbewyse, of daar wesenlike onsekerheid bestaan rakende gebeure of toestande wat die vermoë van die Wes-Kaapse Kultuurkommissie om voort te gaan voortdurend in twyfel kan trek. Indien ek tot die gevolgtrekking kom dat daar 'n wesenlike onsekerheid bestaan, moet ek in my ouditeursverslag aandag vestig op die verwante openbaarmakings in die finansiële state oor die wesenlike onsekerheid, of, indien sodanige openbaarmaking onvoldoende is, my mening oor die finansiële state verander. My gevolgtrekkings is gebaseer op die beskikbare inligting op die datum van hierdie ouditeursverslag. Toekomstige gebeure of toestande kan egter veroorsaak dat 'n openbare entiteit nie meer as 'n lopende saak bedryf word nie.
 - die algehele aanbieding, struktuur en inhoud van die finansiële state, insluitend die openbaarmakings, geëvalueer en bepaal of die finansiële state die onderliggende transaksies en gebeure op 'n wyse voorstel wat op 'n billike manier aangebied word.

Kommunikasie met diegene belas met bestuur

3. Ek kommunikeer met die rekeningkundige owerheid oor onder meer die beplande omvang en tydsberekening van die audit en beduidende auditbevindinge, insluitend enige beduidende tekortkominge in interne beheer wat ek tydens my audit identifiseer.
4. Ek gee ook 'n verklaring aan die rekenpligtige owerheid dat ek aan relevante etiese vereistes ten opsigte van onafhanklikheid voldoen het, en ek kommunikeer met hulle alle verhoudings en ander aangeleenthede wat redelikerwys gedink kan word van my onafhanklikheid en, waar van toepassing, optrede om dreigemente of beskermingsmaatreëls wat toegepas word, uit te skakel.

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

STAAT VAN FINANSIËLE POSISIE SOOS OP 31 MAART 2021

	Nota(s)	2021 R '000	2020 R '000
Bates			
Bedryfsbates			
Kontant en kontantekwivalente	3	3 443	2 886
Ontvangbares van valuta transaksies	4	157	190
		3 600	3 076
Totale Bates		3 600	3 076
Laste			
Bedryfslaste			
Betaalbaar uit valutatransaksies	5	1 209	1 312
		1 209	1 312
Totale Laste		1 209	1 312
Netto Bates		2 391	1 764
Opgehoopte fondse		2 391	1 764

Deel E: Finansiële Inligting

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

STAAT VAN FINANSIËLE PRESTASIE

	Nota(s)	2021 R '000	2020 R '000
Inkomste			
Inkomste uit ruiltransaksies			
Gelde van fasiliteite	6	3	2 144
Rente-inkomste	7	90	174
Inkomste uit nieruiltransaksies	8	176	176
Totale inkomste uit ruiltransaksies		269	2 494
Inkomste uit nieruiltransaksies			
Oordragte			
Ander inkomste van nieruiltransaksies	9	485	586
Oordragte en subsidies ontvang	10	2 149	524
Totale inkomste uit nieruiltransaksies		2 634	1 110
Totale inkomste		2 903	3 604
Uitgawes			
Ouditgelde	12	(69)	(63)
Algemene Uitgawes	13	(1 980)	(3 310)
Ledegelde	14	(33)	(96)
Oordragte en subsidies betaal	15	(194)	(90)
Waardedaling	16	-	(91)
Totale uitgawe		(2 276)	(3 650)
Surplus (tekort) vir die jaar		627	(46)

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

STAAT VAN VERANDERINGS IN NETTO BATES

	Opgehoopte surplus R '000	Totale netto bate R '000
Balans op 01 April 2019	1 810	1 810
Veranderinge in netto bates		
Tekort vir die jaar	(46)	(46)
Totale veranderinge	(46)	(46)
Balans op 01 April 2020	1 764	1 764
Veranderinge in netto bates		
Surplus vir die jaar	627	627
Totale veranderinge	627	627
Balans op 31 Maart 2021	2 391	2 391

Deel E: Finansiële Inligting

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

KONTANTVLOEISTAAT

		2021	2020
	Nota(s)	R '000	R '000
Kontantontvangste van operasionele aktiwiteite			
Ontvangste			
Kontantontvangste		2 360	2 895
Rente inkomste		90	175
		<u>2 450</u>	<u>3 070</u>
Betalings			
Kontantvloei		(1 893)	(2 935)
Netto kontantvloei van operasionele aktiwiteite	17	<u>557</u>	<u>135</u>
Netto afname in kontant en kontantekwivalente		557	135
Kontant en kontantekwivalente aan die begin van die jaar		2 886	2 751
Kontant en kontantekwivalente aan die einde van die jaar.	3	<u>3 443</u>	<u>2 886</u>

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

STAAT VAN VERGELYKING VAN BEGROTING EN WERKLIKE BEDRAE

Begroting op kontantbasis						
	Goed-gekeurde begroting	Aan-passings	Finale Begroting	Werklike bedrae op verg. basis	Verskil tussen fin en werkl. Begr	Ver-wys-ing
	R '000	R '000	R '000	R '000	R '000	
Staat van Finansiële Prestasie						
Inkomste						
Inkomste van ruiltransaksies						
Gelde van fasiliteite	2 192	(1 150)	1 042	3	(1 039)	21.1
Renteinkomste	144	(55)	89	90	1	
Ander inkomste van ruiltransaksies	117	-	117	176	59	21.2
Totale inkomste van ruiltransaksies	2 453	(1 205)	1 248	269	(979)	
Inkomste van nieruiltransaksies						
Oordragte en subsidies ontvang	561	-	561	2 149	1 588	21.3
Ander inkomste van nieruiltransaksies	-	-	-	485	485	21.4
Totale inkomste van nieruiltransaksies	561	-	561	2 634	2 073	
Totale inkomste	3 014	(1 205)	1 809	2 903	1 094	
Uitgawes						
Ledegelde	(119)	80	(39)	(33)	6	
Oordragte en subsidies betaal	(210)	-	(210)	(194)	16	21.5
Ouditgelde	(94)	25	(69)	(69)	-	
Algemene uitgawes	(2 591)	1 100	(1 491)	(1 980)	(489)	21.6
Totale Uitgawes Surplus	(3 014)	1 205	(1 809)	(2 276)	(467)	
Surplus	-	-	-	627	627	
Werklike bedrag op vergel. Basis soos aangebied in die Begroting en Werklike Vergelykende Staat	-	-	-	627	627	
Rekonsiliasie (moet openbaargemaak word indien werklikes nie op vergelykende basis van begroting is nie)						
Tydsverskil						
In bedryf				627		
Entiteitsverskil						
In bedryf				-		
Werklike bedrag in die staat van finansiële prestasie				627		

1. Aanbieding van Jaarlikse Finansiële State

Die finansiële jaarstate is voorberei ooreenkomstig die Standaarde van Algemeen Aanvaarde Rekeningkundige Praktyk (AARP), uitgegee deur die Raad vir Rekeningkundige Standaarde ooreenkomstig artikel 91(1) van die Wetop Openbare Finansiële Bestuur (Wet 1 van 1999).

Hierdie finansiële jaarstate is voorberei op 'n aanwasgrondslag van rekeningkunde en is in ooreenstemming Hulle word in Suid-Afrikaanse Rand weergegee.

Alle getalle is tot die naaste duisend afgerond.

'n Opsomming van die betekenisvolle rekeningkundige beleide, wat konsekwent toegepas is in die voorbereiding.

Hierdie rekeningkundige beleide stem ooreen met die vorige tydperk.

1.1 Lopendesakaanname

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

1.2 Betekenisvolle uitsprake en bronne van skattingsonsekerheid

Die entiteit maak beramings en aannames aangaande die toekoms. Die rekeningkundige beramings wat ontstaan, sal, per definisie, selde ooreenstem met die verwante werklike resultate. Beramings en uitsprake word deurlopend geëvalueer en gebaseer op historiese ervaring en ander faktore, en sluit in verwagtings van toekomstige gebeurtenisse wat geoordeel word redelik te wees onder die omstandighede. Die beramings en aannames wat 'n aansienlike risiko loop om 'n wesenlike aanpassing te veroorsaak aan die drabedrae van bates en laste binne die volgende finansiële jaar word hieronder bespreek.

Debiteure

Die entiteit assesser sy debiteure vir waardedaling aan die einde van elke verslagperiode. Wanneer bepaal moet word of 'n waardeverminderingsverlies in surplus of tekort aangeteken moet word, besluit die entiteit of daar merkbare data bestaan wat 'n meetbare afname in die geraamde toekomstige kontantvloei van 'n finansiële batea andui.

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

Beraming vir waardedaling

'n Beraming vir die waardedaling van debiteure word gemaak wanneer dit nie meer waarskynlik is dat die volle bedrag geïen sal word nie. Die voorsiening vir waardedalingskuld sal bereken word op handelsdebiteure alleenlik.

1.3 Eiendom, aanleg en toerusting

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

Die koste van 'n vaste eiendom word as bate erken as:

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

Eiendom, aanleg en toerusting word aanvanklik teen koste erken.

Die koste van 'n item van eiendom, aanleg en toerusting is die aankoopprys en ander kostes wat daaraan toegeskryf word om die bate na die terrein en toestand te bring wat nodig is daarvoor om dit te bedryf op die wyse wat deur die bestuur beoog word. Handelsafslag en kortings word afgetrek om by die koste uit te kom.

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

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

Wanneer betekenisvolle komponente van 'n eiendoms-, aanleg- en toerustingsitem verskillende bruikbaarheidslewens het, word hulle verreken as afsonderlike items (hoofkomponente) van eiendom, aanleg en toerusting.

Kostes sluit in koste wat aanvanklik aangegaan is om 'n item van eiendom, aanleg of toerusting te verkry of te konstrueer en kostes agterna aangegaan om by te voeg of deel daarvan te vervang of dit te versien. Indien 'n vervangingskoste erken word in die drakoste van 'n item van eiendom, aanleg of toerusting, word die drabedrag van die vervangde deel onderken.

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

Herwaardasies word met voldoende reëlmaat gedoen sodat die drabedrag nie wesenlik verskil van dit wat bepaalsou word deur billike waarde aan die einde van die verslagperiode te gebruik nie.

Enige toename in 'n bate se drabedrag, as gevolg van 'n herwaardasie word direk tot 'n herwaardasiesurplus gekrediteer.

Die toename word erken in surplus of tekort tot die mate dat dit 'n herwaardasievermindering van dieselfde bate wat voorheen in surplus of tekort erken is, omkeer.

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

Na die aanvanklike meting word eiendom, aanleg en toerusting gedra teen koste minus geakkumuleerde depresiasie en enige benadelingsverliese.

Eiendom, aanleg en toerusting word op 'n reguitlynbasis gedepresieer oor hulle verwagte bruikbare leeftyd tot hulle beraamde residuele waarde.

Eiendom, aanleg en toerusting word gedra teen 'n herwaardeerde bedrag, wat die billike waarde teen die datum van herwaardering is minus enige geakkumuleerde depresiasie en gevolglik geakkumuleerde depresiasieverliese daarna. Herwaardasies word met voldoende reëlmaat gedoen sodat die drabedrag nie wesenlik verskil van dit wat bepaal sou word deur billike waarde aan die einde van die verslagperiode te gebruik nie.

Enige toename in 'n bate se drabedrag, as gevolg van 'n herwaardasie word direk tot 'n herwaardasiesurplus gekrediteer.

Die toename word erken in surplus of tekort tot die mate dat dit 'n herwaardasievermindering van dieselfde bate wat voorheen in surplus of tekort erken is, omkeer.

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

Die lewensduur van eiendom, aanleg en toerusting is soos volg beoordeel:

Item	Gemiddelde bruikbare lewensverwagting
Toerusting	25%
Motorvoertuie	20%
Rekenaarsagteware	33.3%

Die reswaarde, bruikbare leeftyd en depresiasiemetode van elke bate word aan die einde van elke verslagdatum hersien. Indien die verwagtings verskil van vorige beramings, word die verandering verreken as 'n verandering in rekenkundige beraming.

Die hersiening van die bruikbare leeftyd van 'n bate op 'n jaarlikse basis vereis nie dat die entiteit die vorige beraming moet wysig nie; tensy verwagtings van die vorige beraming verskil.

Enige deel van 'n item van eiendom, aanleg en toerusting met 'n koste wat betekenisvol is ten opsigte van die koste van die item word afsonderlik gedepresieer.

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

Items van eiendom, aanleg en toerusting word onterken wanneer van 'n item ontslae geraak word of wanneer daar geen verdere ekonomiese voordele of dienspotensiaal van die gebruik van die bate verwag kan word nie.

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

Kompensasie van derdepartye vir 'n item van eiendom, aanleg en toerusting wat in waarde verminder het, verloor is of opgegee is, word erken in surplus of tekort wanneer die kompensasie ontvangbaar word.

1.4 Finansiële Instrumente

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

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

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

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

Lenings wat betaalbaar is, is finansiële laste, anders as korttermynkrediteure op normale kredietterme.

Klassifikasie

Die entiteit het die volgende soorte finansiële bates (klasse en kategorie) soos gereflekteer op die staat van die finansiële posisie of in die meegaande aantekeninge:

Klas

Debiteure van valutatransaksies
Kontant en kontantekwivalente

Kategorie

Finansiële bate gemeet teen geamortiseerde koste
Finansiële bate gemeet teen geamortiseerde koste

Die entiteit het die volgende soorte finansiële bates (klasse en kategorie) soos gereflekteer op die staat van die finansiële posisie of in die aantekeninge daarby:

Klas

Krediteure uit valutatransaksies

Kategorie

Finansiële bate gemeet teen geamortiseerde koste

Aanvanklike meting van finansiële bates en finansiële laste

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

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

Die entiteit assesser eers of die substansie van 'n konsessionêre lening in werklikheid 'n lening is. Teen aanvanklike erkenning ontleed die entiteit 'n konsessielening in sy samestellende dele en verreken elke component afsonderlik. Die entiteit gee rekenskap van daardie deel van:

- 'n konsessielening wat 'n sosiale voordeel is ooreenkomstig die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State, waar dit die uitreiker van die lening is, of
- nieruilinkomste is, in ooreenstemming met die Standaard AARP oor Inkomste van inkomste uit nieruiltransaksies (Belastings en Oordragte), waar dit die ontvanger van die lening is.

Daaropvolgende meting van finansiële bates en finansiële laste

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

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

Die geamortiseerde koste van Alle finansiële bates gemeet teen geamortiseerde koste, of koste, is onderhewig aan 'n waardeverminderingshersiening.

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

Oorwegings van meting vir billike waarde

Die beste voorbeeld van billike waarde is gekwoteerde pryse in 'n aktiewe mark. Indien die mark vir 'n finansiële instrument nie aktief is nie, stel die entiteit billike waarde vas deur 'n waardasietegniek te gebruik. Die gebruik van 'n waardasietegniek se doelwit is om vas te stel wat die transaksieprys op die datum van meting in 'n armlengte ruiltransaksie sou wees wat deur normale bedryfsoorwegings gemotiveer is. Waardasietegnieke sluit in die gebruik van onlangse armlengte-marktransaksies tussen kundige, gewillige partye, indien beskikbaar, verwysing na die huidige billike waarde van 'n ander instrument wat substansieel dieselfde is, verdiskonteerde kontantvloeï-analise en opsieprysmodelle. Indien daar 'n waardasietegniek is wat algemeen gebruik word deur markdeelnemers om die instrument se prys te bepaal en daardie tegniek

homself bewys het om betroubare skattings van pryse te verskaf soos behaal in werklike marktransaksies, gebruik die entiteit daardie tegniek. Die gekose waardasietegniek maak maksimum gebruik van markinsette en vertrou so min as moontlik op entiteitspesifieke insette. Dit sluit in alle faktore wat markdeelnemers sou oorweeg in die vasstelling van 'n prys en is konsekwent met aanvaarde ekonomiese metodes vir prysvasstelling van finansiële instrumente. Van tyd tot tyd kalibreer die entiteit die waardasietegniek en toets hy dit vir geldigheid deur pryse van enige huidige waarneembare marktransaksie in dieselfde instrument (d.i. sonder modifisering of herverpakking) of gebaseer op enige beskikbare waarneembare markdata te gebruik.

Korttermyn debiteure en krediteure word nie verdiskonteer nie waar die aanvanklike kredietperiode toegeken of ontvang in ooreenkoms is met terme in die openbare sektor gebruik, hetsy deur gevestigde praktyke of wetgewing.

Winst en verliese

'n Wins of verlies as gevolg van 'n verandering in die billike waarde van 'n finansiële bate of finansiële las gemeet teen billike waarde word erken in surplus of tekort.

Vir finansiële bates en finansiële laste gemeet teen geamortiseerde koste of koste, word 'n wins of verlies erken in surplus of tekort wanneer die finansiële bate of finansiële las onderken word of verswak is, of deur die amortiseringsproses.

Waardedaling en oninbaarheid van finansiële bates

Die entiteit assesser aan die einde van elke verslagperiode of daar enige objektiewe getuigenis is dat 'n finansiële bate of groep finansiële bates verswak is.

Vir bedrae verskuldig aan die entiteit, aansienlike finansiële probleme van die debiteur, die moontlikheid dat die debiteur bankrot verklaar kan word en versuim van betalings, word alles beskou as aanduidings van waardedaling.

Finansiële bate gemeet teen geamortiseerde koste:

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

As die bedrag van die waardedalingsverlies in 'n daaropvolgende tydperk afneem en die afname verband hou met 'n gebeurtenis wat plaasvind nadat die waardedaling erken is, word die voorheen erkende waardedalingsverlies omgekeer deur 'n aftrekkingrekening aan te pas. Die ommekeer lei nie tot 'n drabedrag van die finansiële bate nie wat die geamortiseerde koste oorskry nie op die datum waarop die waardedaling omgekeer is nie. Die bedrag van die omkering word erken in oorskot of tekort.

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

Finansiële bates teen koste gemeet:

Indien daar objektiewe getuigenis is dat 'n waardedalingsverlies aangegaan is op 'n belegging in 'n residuele belang wat nie gemeet is op billike waarde nie omdat billike waarde nie betroubaar gemeet kan word nie, word die bedrag van die waardedalingsverlies gemeet as die verskil tussen die drabedrag van die finansiële bate en die huidige waarde van beraamde toekomstige kontantvloeï wat verdiskonteer word teen die huidige markwaarde van die opbrengskoers van 'n soortgelyke finansiële bate. Sulke

waardedalingsverliese word nie omgekeer nie.

Ont erkenning

Finansiële Bates

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

Die entiteit onderken 'n finansiële bate alleenlik wanneer:

- die kontraktuele regte op die kontantvloeï van die finansiële bate verval, vereffen of kwytskeld word;
- die entiteit substansieel al die risiko's en belonings van eienaarskap van die finansiële bate aan 'n ander party oordra; of
- die entiteit, ten spyte daarvan dat dit sommige betekenisvolle risiko's en belonings van eienaarskap behou het, beheer van die bate oorgedra het na 'n ander party wat die praktiese vermoë besit om die bate in geheel aan 'n onverwante derde party te verkoop, en daardie vermoë eensydig kan uitoefen sonder om addisionele beperkings op die oordrag te plaas. In hierdie geval sal die entiteit:
 - Die bate onderken; en
 - enige regte en verpligtings wat in die oordrag geskep of behou is afsonderlik erken.

Die drabedrag van die bate wat oorgedra is, word toegeken tussen die regte en verpligtinge wat behou word en dié wat oorgedra word op die basis van hulle relatiewe billike waardes op die oordragdatum. Regte en verpligtinge wat nuut geskep is, word teen hulle billike waardes op daardie datum, bereken. Enige verskil tussen die vergoeding ontvang en die bedrae erken en onderken word in surplus of verlies in die periode van oordrag erken.

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

Finansiële laste

Die entiteit verwyder 'n finansiële las (of deel daarvan) van sy staat van finansiële posisie wanneer dit uitgewis word – d.i. wanneer die verpligting in die kontrak gespesifiseer, uitgevoer of gekanselleer word, verval of kwytskeld word.

By die uitruil tussen 'n bestaande lener en die uitlener van skuldinstrumente met wesenlik verskillende voorwaardes, word dit verreken as dat dit die oorspronklike finansiële verpligting uitgewis het en 'n nuwe finansiële las word erken.

Insgelyks word 'n wesenlike modifikasie van die voorwaardes van 'n bestaande finansiële las of deel daarvan verreken as dat dit die oorspronklike finansiële las uitgewis het en 'n nuwe finansiële las erken het.

Die verskil tussen die drabedrag van 'n finansiële las (of deel daarvan) wat uitgewis of oorgedra is na 'n ander party en waar die vergoeding betaal is, wat enige niekontant bates oorgedra het of laste aangeneem het, word as surplus of tekort erken. Enige laste wat kwytskeld word, vergewe word of opgeneem word deur 'n ander entiteit deur middel van 'n nieruiltransaksie word verreken in ooreenstemming met Inkomste van nieruiltransaksies (Belastings en Oordragte) met die standaard van die AARP.

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

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

Die kostemetode is die metode wat gebruik word om statutêre debiteure te verantwoord wat vereis dat sulke debiteure moet gemeet word aan hul transaksiebedrag, plus enige opgelope rente of ander heffings (waar van toepassing) en, minus enige opgehoopte waardedalingverliese en enige bedrae wat onderken is.

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

Die transaksiebedrag (vir doeleindes van hierdie standaard) vir 'n statutêre debiteur beteken die bedrag wat in, of bereken, gehef of in ooreenstemming met wetgewing, ondersteunende regulasies of soortgelyke middele.

1.5 Verpligtinge

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

Openbaarmakings word vereis t.o.v. onerkende kontraktuele verpligtinge.

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

- Kontrakte moet nie-kanselleerbaar wees of slegs kanselleerbaar wees teen betekenisvolle koste (byvoorbeeld kontrakte vir rekenaardienste of gebou-instandhoudingsdienste); en
- Kontrakte moet verband hou met iets anders as die roetine, gewone, staatbesigheid van die entiteit – daarom word salarisverpligtinge m.b.t. werknemerskontrakte of maatskaplike sekuriteits-voordeelverpligtinge uitgesluit.

1.6 Inkomste uit ruiltransaksies

Erkenning

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

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

'n Ruiltransaksie is 'n transaksie waarin die entiteit bates of dienste ontvang, of laste uit die weg geruim word, en gee ongeveer dieselfde waarde (hoofsaaklik in die vorm van goedere, dienste of gebruik van bates) aan die ander party in ruil.

Reële waarde is die bedrag waarteen 'n bate verruil kan word, of 'n las vereffen kan word tussen kundige, gewillige partye in 'n armlengte-transaksie.

Meting

Inkomste word gemeet aan die billike waarde van die vergoeding ontvang of ontvangbaar. Die bedrag word nie geag betroubaar meetbaar te wees nie tot al die gebeurlikhede wat met die transaksie in verband staan, opgelos is.

Belasting, tantieme en dividende

Rente word erken, in surplus of verlies, deur die effektiewe rentekoersmetode te gebruik.

1.7 Inkomste uit nieruiltransaksies

Erkenning

'n Invloei van bronne vanaf 'n nieruiltransaksie wat as 'n bate erken is, sal erken word as inkomste, behalwe tot die mate dat 'n las ook ten opsigte van dieselfde invloei erken word.

As die entiteit voldoen aan 'n teenwoordige verpligting wat erken is as 'n las ten opsigte van 'n invloei van

bronne van 'n nieruiltransaksie erken as 'n bate, verlaag dit die drabedrag van die las wat erken is en erken dit 'n bedrag van inkomste gelyk aan daardie verlaging.

Meting

Inkomste van 'n nieruiltransaksie word gemeet aan die bedrag van die toename in netto bates deur die entiteit erken.

Wanneer, a.g.v. 'n nieruiltransaksie die entiteit 'n bate erken, erken dit ook inkomste ekwivalent aan die bedrag van die bate gemeet teen sy billike waarde op die verkrygingsdatum, tensy dit ook 'n las moet erken. Waar 'n las erken moet word, sal dit gemeet word aan die beste skatting van die bedrag wat nodig is om die verpligting te vereffen teen die verslagdatum, en die bedrag van die toename in netto bates, indien enige, wat as inkomste erken word. As 'n aanspreeklikheid daarna verminder word omdat die belasbare gebeurtenis plaasvind of as daar aan 'n voorwaarde voldoen word, word die vermindering van die aanspreeklikheid as inkomste erken.

Voorwaardelike toekennings en ontvangste

Inkomste ontvang van voorwaardelike toekennings, donasies en befondsing word erken as inkomste tot die mate wat die entiteit voldoen het aan enige van die kriteria, voorwaardes of verpligtinge wat in die ooreenkoms bevat word. Vir sover nie aan die kriteria, voorwaardes en verpligtinge voldoen is nie, word 'n las erken.

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

Toekennings wat die entiteit kompenseer vir uitgawes aangegaan, word erken as surplus of tekort op 'nsistematiese basis in dieselfde periodes waarin die uitgawes erken word.

Dienste in natura

Dienste in natura is dienste verskaf deur individue aan entiteite, sonder enige koste, maar mag onderhewig wees aan bepalings.

Openbare-entiteit finansiële bestuurspersoneel verskaf waardevolle ondersteuning aan die entiteit wat betref die bereiking van sy doelwitte. Die diens verskaf kan egter nie betroubaar gemeet word nie en word dus nie erken in die staat van finansiële prestasie of openbaargemaak in die aantekeninge by die finansiële state nie.

1.8 Oordrag van buitelandse geldeenhede

Transaksies met buitelandse geldeenhede

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

Transaksies wat in vreemde geldeenhede aangedui word, word oorgedra teen die heersende wisselkoers op die transaksiedatum monetêre items wat in vreemde geldeenhede aangedui word, word oorgedra teen die heersende wisselkoers op die verslagdatum. Winste of verliese wat tydens die oordrag ontstaan, word ingeskryf as surplus/tekort.

1.9 Vergelykende syfers

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

1.10 Uitgawes

Finansiële transaksies in bates en laste

Skuld word afgeskryf wanneer dit as onverhaalbaar geïdentifiseer is. Skulde wat afgeskryf word, word beperk tot die bedrae gespaar en/of die onderspandering van toegewysde fondse. Die afskrywing vind plaas teen jaareinde of wanneer fondse beskikbaar is. Geen voorsiening word gemaak vir onverhaalbare bedrae nie, maar bedrae word geopenbaar as 'n openbaarmakingsaantekening.

Alle ander verliese word erken wanneer magtiging toegestaan is vir die erkenning daarvan.

Vrugtelose en Verkwistende Uitgawes

Indien die uitgawe nie gekondoneer word deur die relevante gesag nie, word dit hanteer as 'n bate tot dit verhaal is of as oninbaar afgeskryf is.

Onreëlmatige Uitgawes

Indien die uitgawe nie gekondoneer word deur die relevante gesag nie, word dit hanteer as 'n bate tot dit verhaal is of as oninbaar afgeskryf is.

Oordragte en subsidies

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

1.11 Opgehoopte surplus

Die opgehoopte surplus verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit.

Enige surplusse of tekorte wat gedurende 'n spesifieke finansiële jaar gerealiseer is, word gekrediteer/gedebiteer teen geakkumuleerde surplus/tekort. Aanpassings van die vorige jaar, met betrekking tot inkomste en uitgawe, word gedebiteer/gekrediteer teen geakkumuleerde surplus wanneer terugskouende aanpassings gemaak word.

1.12 Begrotingsinligting

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

Die goedgekeurde begroting dek die fiskale periode van 2020/04/01 tot 021/03/31.

Die jaarlikse finansiële state en die begroting is op dieselfde basis vir verrekening, en dus is die begrote bedrae vir die verslagperiode ingesluit in die staat van vergelyking van begrote en werklike bedrae.

1.13 Verwante partye

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

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

Gesamentlike beheer is die beheer oor 'n aktiwiteit deur 'n bindende reëling waartoe ooreengekom is, en bestaan slegs wanneer strategiese finansiële en bedryfsbesluite m.b.t. die aktiwiteit die eenparige goedkeuring vereis van die partye wat beheer deel, (die ondernemers).

Verwante partytransaksies is 'n oordrag van bronne, dienste of verpligtinge tussen die verslaggewende entiteit en 'n verwante party, ongeag of daar 'n prys gehef word of nie.

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

Die bestuur is daardie persone wat verantwoordelik is vir beplanning, rigtinggewing en beheer van die aktiwiteite van die entiteit, met insluiting van diegene wat belas is met die beheer van die entiteit, ooreenkomstig wetgewing, in gevalle waar daar vereis word dat hulle sodanige funksies moet uitvoer.

Nouerverwante lede van die familie van 'n persoon word geag as daardie familielede wat verwag kan word om die bestuur te beïnvloed of deur daardie bestuur beïnvloed te word in hulle omgang met die entiteit.

Die entiteit is vrygestel van vereistes vir openbaarmaking t.o.v. die verwante partytransaksies indien daardie transaksie binne normale voorsiener- en/of kliënt-/ontvangerverhoudings plaasvind op bepalings en voorwaardes wat nie minder of meer gunstig is as wat redelik van die entiteit verwag kan word om te aanvaar nie, indien daarmee daardie individuele entiteit of persoon sake gedoen word in dieselfde omstandighede en bepalings en voorwaardes binne die normale bedryfsparameters as wat deur daardie verslaggewende entiteit se regsmandaat vasgestel is.

Waar die entiteit vrygestel is van die openbaarmakings ooreenkomstig bogenoemde, openbaar die entiteit oorvertelde inligting aangaande die aard van die transaksies en die verwante uitstaande balanse, om gebruikers van die entiteit se finansiële state in staat te stel om die effek van verwante partytransaksies op sy finansiëlejaarstate te verstaan.

1.14 Gebeurtenisse na die verslagdatum

Gebeurtenisse na die verslagdatum is daardie gebeure, gunstig sowel as ongunstig, wat plaasvind tussen die verslagdatum en die datum waarop die finansiële state vir uitreiking gemagtig word. Twee soorte gebeure kan geïdentifiseer word:

- die wat bewyse kan voorsien van toestande wat bestaan het teen die rapporteringsdatum (aanpassing van gebeure na die rapporteringsdatum) en
- die wat toestande aandui wat na die rapporteringsdatum ontstaan het (nie-aanpasbare gebeure na die rapporteringsdatum).

Die entiteit sal die bedrag wat in die finansiële state erken word, aanpas om die aanpassingsgebeurtenisse na die verslagdoening weer te gee sodra die gebeurtenis plaasgevind het.

Die entiteit sal die aard van die gebeurtenis en 'n skatting van die finansiële effek daarvan of 'n verklaring daarvan bekend maak; raming kan nie gemaak word ten opsigte van alle wesenlike nie-aanpassingsgebeurtenisse, waar nie-openbaarmaking die ekonomiese besluite van gebruikers wat op grond van die finansiële state geneem is, kan beïnvloed.

1.15 Belasting op toegevoegde waarde (BTW)

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

Deel E: Finansiële Inligting

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

NOTAS BY DIE FINANSIËLE JAARSTATE

	2021 R '000	2020 R '000
2. Nuwe standaarde en interpretasies		
2.1 Standaarde en interpretasies wat effektief is en aanvaar is in die huidige jaar		
In die huidige jaar het die entiteit die volgende standaarde en interpretasies aanvaar wat effektief is vir die huidige boekjaar en wat relevant is vir sy bedrywighede:		
Standaard/Interpretasie:	Effektiewe datum: Jare begin op of na:	Verwagte impak:
• AARP 1: Aanbieding van Finansiële State	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 2: Kontantvloei Staat	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 3: Rekeningkundige beleid, veranderinge in rekeningkunde skattings en foute	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 9: Kontant uit ruiltransaksies	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 12: Inventarisse	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 14: Gebeure na die verslagdoeningsdatum	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 17: Eiendom, Plek en Toerusting	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 19: Voorsienings, voorwaardelike aanspreeklikhede en Voorwaardelike bates	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 23: Inkomste uit nieruiltransaksies	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 24: Aanbieding van begrotingsinligting en finansiële state	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 32: Diensvergunningsreëlins	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 104: Finansiële Instrumente	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 108: Statutêre Debiteure	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 109: Rekeningkunde deur Prinsipale en Agente	01 April 2019	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 34: Aparte Finansiële State	01 April 2020	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 35: Gekonsolideerde Finansiële State	01 April 2020	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 36: Beleggings in Geassosieerdes en Gesamentlike Ondernemings	01 April 2020	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 37: Gesamentlike Reëlins	01 April 2020	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 38: Openbaarmaking van belange in ander entiteite	01 April 2020	Onwaarskynlik dat daar 'n wesentlike impak sal wees
• AARP 20: Verwante partye	01 April 2020	Onwaarskynlik dat daar 'n wesentlike impak sal wees

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

NOTAS BY DIE FINANSIËLE JAARSTATE

	2021 R '000	2020 R '000
3. Kontant en kontantekwivalete		
Kontant en kontantekwivalente bestaan uit:		
Bank balanse	3 443	2 886
Kredietwaarde van kontant by bank en korttermyn deposito's, met uitsluiting van kontant op hande		
Kontant en kontantekwivalente sluit in kontant en korttermyn, hoogs likiede beleggings wat by geregistreerde bankinrigtings gehou word met termyne van drie maande of minder en wat onderhewig is aan 'n onbeduidende rentetariefrisiko, terwyl die drabedrag van hierdie bates na aan hulle billike waarde is.		
4. Debiteure uit valutatransaksies		
Debiteure	246	279
Opgelope rente	2	2
Voorsiening vir slegte skulde	(91)	(91)
	157	190
Debiteure word geklassifiseer teen geamortiseerde koste. Die billike waarde van krediteuretransaksies kom naby aan hulle billike waarde.		
5. Krediteure uit valutatransaksies		
Handel betaalbaar	12	16
Inkomste vooraf ontvang	1 037	1 077
Opgehoopte koste	-	52
Kliënt terugbetaalbare deposito's	160	167
	1 209	1 312
Krediteure word geklassifiseer teen geamortiseerde koste. Die billike waarde van krediteuretransaksies kom naby aan hulle billike waarde.		
6. Gelde van fasiliteite		
Rente inkomste	3	2 144
Die afname is te wyte aan die kulturele fasiliteite wat tydens die nasionale inperking gesluit is en as kwarantyn- / isolasie -terreine gebruik word inperking as gevolg van die COVID-19-pandemie.		
7. Rente inkomste		
Rente ontvang	90	174
Die afname is te wyte aan minder reserwes beskikbaar in die verslagjaar.		

Deel E: Finansiële Inligting

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

NOTAS BY DIE FINANSIËLE JAARSTATE

	2021 R '000	2020 R '000
8. Ander inkomste van ruiltransaksies		
Versekeringseise	46	56
Renteinkomste: Skade	-	1
Renteinkomste: Personeelverblyf	130	119
	<u>176</u>	<u>176</u>
Versekeringseis:		
Opbrengs van eise ontvang vir die Groot Drakenstein- en Melkbos-kultuurfasiliteite weens skade en verliese.		
9. Ander inkomste van nieruiltransaksies		
Donasies: Dienste in natura	<u>485</u>	<u>586</u>
Die afwyking het betrekking op 1 amptenaar wat aan die einde van die boekjaar 2019/2020 bedank het. Vir meer inligting oor die skenking: Diens in natura, verwys na die verhaal op nota 13.		
10. Oordragte en subsidies ontvang		
Oordrag ontvang	<u>2 149</u>	<u>524</u>
Die Departement (DKES) het ekstra fondse oorgedra om die entiteit by te staan weens die verlies aan inkomste van die impak van COVID-19 op die kulturele fasiliteite. Die fasiliteite was vir die grootste deel van die boekjaar vir die publiek gesluit.		
11. Eiendom, Aanleg en Vervreemdings		
Byvoegings	19	63
Vervreemdings	(19)	(63)
	<u>-</u>	<u>-</u>
Eiendom en toerusting (onterkenning van bates) is aangewend om die effek van die skenking op boekwaarde op 31 Maart 2021 te verantwoord.		
12. Oudit fooie		
Eksterne oudit	<u>69</u>	<u>63</u>

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

NOTAS BY DIE FINANSIËLE JAARSTATE

	2021 R '000	2020 R '000
13. Algemene Uitgawes		
Bankkoste	6	8
Kommunikasie	1	-
Verbruikswinkels	34	79
Koerier- en afleveringsdienste	-	1
Donasies	19	63
Werknemerkoste: Dienste in natura	485	586
Onthaal	-	20
Linne en sagte afwerkings	116	-
Instandhouding, reparasies en lopende koste	188	357
Drukwerk, skryfbehoeftes en publikasies	48	82
Eiendomuitgawes	1 061	1 997
Sagtewarelisensievernuiwing	22	20
Reis en verblyf	-	44
Uniforms en beskermende klere	-	53
	1 980	3 310

Kommunikasie:

Die verskil is as gevolg van lede wat vir data eis vir die bywoon van aanlynvergaderings.

Verbruikswinkels:

Die afwyking is te wyte aan minder gas en petrol wat gedurende die huidige jaar vir die fasiliteite aangekoop is, aangesien die fasiliteite gesluit is en as isolasie- en kwarantynplekke gebruik is weens die nasionale inperking as gevolg van die COVID-19-pandemie.

Donasies:

Gedurende die boekjaar is bates aan die Departement van Kultuursake en Sport geskenk.

Werknemerskoste: Dienste in natura:

Amptenare van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies wat met die Wes-Kaapse kultuurkommissie verband hou. Departementele personeel wat die openbare entiteit ondersteun, sluit in: die Finansiële Hoof, Direkteur: Kuns, Kultuur en Taaldienste, diensfunksie in die voormelde direktoraat, sowel as 'n toegewyde finansiële bestuurspan wat die Finansiële Hoof ondersteun. Alhoewel personeel van die lynfunksie en senior bestuurders 'n dubbele rol vervul, is die finansiële bestuurspan toegewy aan die openbare entiteit. As gevolg van die dubbele rol wat die meeste van die bogenoemde personeel vervul, is dit moeilik om die tyd wat met die openbare entiteite spandeer word, te verdeel. Die diens in natura wat verband hou met hul salarisse, kan nie betroubaar gemeet word nie. Die erkenning het dus slegs betrekking op die toegewyde finansiespan wat die Finansiële Hoof ondersteun in die uitvoering van haar rol as finansiële hoof by die openbare entiteit en die Departement. Die onthulde bedrae verteenwoordig dus slegs die diens in natura wat deur die finansiële span gelewer word.

Deel E: Finansiële Inligting

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

NOTAS BY DIE FINANSIËLE JAARSTATE

	2021 R '000	2020 R '000
13. Algemene uitgawes (vervolg)		
Vermaak		
Die verskil is omdat daar geen spyseniering nodig is nie, omdat vergaderings aanlyn gehou is.		
Linne en sagte meubels:		
Die verskil is te wyte aan die aankoop van gordyne en beddegoed vir die twee Melkbos-fasiliteite.		
Onderhoud, herstelwerk en bedryfskoste:		
Die verskil is te wyte aan die feit dat die fasiliteite gedurende die jaar vir die publiek gesluit is, dus minder onderhoudskoste.		
Drukwerk, stilstaande en publikasies:		
Die verskil is te wyte aan minder afskrifte van die verskillende verslae.		
Eiendomsuitgawe:		
Die afwyking is te wyte aan die verandering in veiligheidsdienste by die kulturele fasiliteite van fisiese veiligheid na gewapende reaksie. Daar was ook 'n afname in die koste van vullis en riool in die huidige jaar, aangesien die kulturele fasiliteite vir kampe vir die publiek gesluit is en as isolasie- en kwarantynplekke gebruik is weens die COVID-19-pandemie.		
Reis en verblyf		
Die afwyking is te wyte aan die feit dat daar gedurende die oorsigjaar geen reis plaasgevind het as gevolg van die nasionale inperking weens die COVID-19-pandemie nie, aangesien virtuele vergaderings gehou is		
Uniforms en beskermende klere:		
Gedurende die boekjaar 2019/20 is uniforms en beskermende klere vir alle fasiliteite aangekoop		
14. Lede		
Baard, P	3	4
Benjamin, H	-	2
Blaai, M	-	3
Fani, C	6	12
Fefeza, P	-	4
Gincana, M	-	3
Guma, Z	-	4
Jama, Z	3	6
Joko, P	3	8
Joubert, J	-	2
Lekena, D	-	3
Loubser, M	4	7
Malamlela, M	-	3
Mamputa, G	2	1
Mbongo, T	3	1
Nokwaza, L	4	9
Nongalaza, MG	-	7
Nongwe, T	-	1
Rall, M	2	4
Ryke, E	3	7
Sampson, V	-	1
Witbooi, J	-	4
	33	96

Die verskil is te wyte daaraan dat minder vergaderings gedurende die jaar gehou is en dat minder tyd by vergaderings deurgebring is.

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

NOTAS BY DIE FINANSIËLE JAARSTATE

	2021 R '000	2020 R '000
15. Oordragte en subsidies		
Kultuurrade	194	90
Die verskil is te wyte aan 7 kultuurrade wat gedurende die huidige jaar befonds is, vergeleke met 3 wat in die vorige jaar befonds is.		
16. Skuldvermindering		
Voorsiening vir twyfelagtige skuld	-	91
Gedurende die vorige jaar is voorsiening gemaak vir twyfelagtige skuld. Dit het verband gehou met die wanbetaling van uitstaande rekeninge deur gebruikers van die kulturele fasiliteite.		
17. Kontant gegenereer van gebruiksaktiwiteite		
Surplus (tekort)	627	(46)
Aanpassings vir:		
Skuldvermindering	-	91
Bewegings in toevallings	-	(33)
Veranderinge in bedryfskapitaal:		
Debiteure uit ruiltransaksies	33	(39)
Skulde uit ruiltransaksies	(103)	162
	557	135
18. Totale verpligtinge		
Goedgekeurde operasionele uitgawes		
Goedgekeur en gekontrakteer		
• Melkbos Kultuursentrum: Princeton Beskermdienste	16	10
• Melkbos Oppiesee: Princeton Beskermdienste	16	10
• Groot Drakenstein: Princeton Beskermdienste	16	11
• Okkie Jooste: Princeton Beskermdienste	16	11
• Bien Donne Manor House: Princeton	16	11
• Groot Drakenstein: Masicoco	-	45
	80	98
Totale bedryfsverpligtinge		
Goedgekeur en gekontrakteer	80	98
Hierdie uitgawes sal gefinansier word uit		
Totale verpligtinge		
Gemagtigde bedryfsuitgawes	80	98

Deel E: Finansiële Inligting

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

NOTAS BY DIE FINANSIËLE JAARSTATE

	2021 R '000	2020 R '000
19. Verwante partye		
Verhoudings		
Primêre Befondser	Departement van Kultuursake en Sport	
Strategiese Vennoot	Wes-Kaapse Taalkomitee	
Strategiese Vennoot	Erfenis Wes-Kaap	
Die Departement van Kultuursake en Sport (DKES) help die Wes-Kaapse Kultuurkommissie om hul administratiewe en finansiële bedrywighede uit te voer.		
Verwante partytransaksies		
Inkomste ontvang van verwante partye		
Departement van Kultuursake en Sport	2 149	524
20. Risikobestuur		
Die aktiwiteite van die entiteit stel dit bloot aan 'n verskeidenheid finansiële risiko's: markrisiko (billikrentekoersrisiko, kredietrisiko en likiditeitsrisiko).		
Likiditeitsrisiko		
Likiditeitsrisiko is die risiko dat die entiteit nie sy finansiële verpligtinge kan nakom nie. In terme van sy leningsvereistes, verseker die entiteit dat voldoende fondse beskikbaar is om sy verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande rekeningsaldo's is betaalbaar binne 30 dae na die verslagdoeningsdatum.		
Sensitiwiteitsanalise		
Op 31 Maart 2021, as die rentekoerse op finansiële instrumente met veranderlike rente 1% hoër/laer was as alle ander veranderlikes konstant gehou word, sou die surplus vir die jaar R34 428 hoër / laer gewees het.		
Kredietrisiko		
Kredietrisiko verwys na die risiko dat die teenparty sy kontraktuele verpligtinge in gebreke bly, wat finansiële verlies tot gevolg het aan die entiteit. Die entiteit het 'n beleid aangeneem om slegs met kredietwaardige partye om te gaan.		
Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure.		
Die entiteit deponeer slegs kontant by groot banke met 'n hoë kredietwaardigheid en beperk blootstelling aan enige teenparty.		
Geen kredietlimiete is gedurende die verslagdoeningstydperk oorskry nie, en die bestuur verwag geen verliese daaruit nie wanprestasie deur hierdie teenparty.		
Maksumum blootstelling aan kredietrisiko		
Die entiteit se blootstelling aan kredietrisiko ten opsigte van lenings en debiteure is beperk tot die bedrae op die saldoblad.		
Markrisiko		
Die entiteit is nie blootgestel aan markrisiko nie, omdat dit vereis word om skuldeisers binne 30 dae na ontvangs van 'n faktuur soos vereis deur die tesourieregulasies en die PFMA.		

Getalle in Rand duisend

20. Risikobestuur (vervolg)

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit lenings met vaste en wisselkoerse en banksaldo's wat die entiteit blootstel aan billike waarde rentekoersrisiko en kontantvloeirisko en kan soos volg opgesom word:

Finansiële bates

Handels- en ander debiteure is teen 'n vaste koers. Die Bestuur bestuur rentekoersrisiko deur voordelig te onderhandel vir rentekoerse op lenings met wisselkoerse en waar moontlik met vaste rente.

Die bestuur het ook 'n beleid wat die rente op bateleninge balanseer met die rente op laste.

Kontantvloeirisko

Finansiële instrumente	Betaal binne minder as 'n jaar	Betaal binne 'n jaar tot twee jaar	Betaal binne 2 tot 3 jaar	Betaal binne 3 tot 4 jaar	Betaal binne 5 jaar
Normale kredietvoorwaardes Kontant in huidige bankinstellings	3 443	-	-	-	-
Krediteure - Uitgebreide kredietvoorwaardes	(12)	-	-	-	-
Netto bedrag	3 431	-	-	-	-
Agterstallig maar nie voorsiening gemaak nie	-	-	-	-	-

Finansiële instrument 032021	Huidig	Betaal binne 1-30 dae	Betaal binne 31-60 dae	Betaal binne 61-90 dae	Betaal binne 90+ dae	Totaal
Handels- en ander debiteure	(1)	-	-	-	247	246
	(1)	-	-	-	247	246

Finansiële instrument 032020	Huidig	Betaal binne 1-30 dae	Betaal binne 31-60 dae	Betaal binne 61-90 dae	Betaal binne 90+ dae	Totaal
Handels- en ander debiteure	(13)	(16)	13	141	154	279
	(13)	(16)	13	141	154	279

Deel E: Finansiële Inligting

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

NOTAS BY DIE FINANSIËLE JAARSTATE

	2021 R '000	2020 R '000
21. Begrotingsverskille		
Wesenlike afwykings tussen begroting en werklike bedrae		
Begrotingsaanpassing		
Gedurende die boekjaar 2020/21 is die begroting met R1,205 miljoen verminder, van 'n oorspronklike begroting van R3,014 miljoen tot 'n aangepaste begroting van R1,809 miljoen. Die afname is hoofsaaklik te wyte aan die impak van COVID-19. Die kulturele fasiliteite is gesluit vir die publiek, wat 'n uitwerking op die invordering van inkomste gehad het.		
21.1 Fooie uit fasiliteite:		
Die verskil is te wyte aan die fasiliteite wat vir die publiek gesluit is weens COVID-19. Die kulturele fasiliteite is gebruik as kwarantyn- en isolasieplekke.		
21.2 Ander inkomste uit ruiltransaksies		
Die afwyking is hoofsaaklik te wyte aan die opbrengs wat ontvang is ten opsigte van eise wat verband hou met die kulturele fasiliteite van Groot Drakenstein en Melkbos weens skade en verliese.		
21.3 Oordragte en subsidies ontvang:		
Die afwyking is te wyte aan addisionele oordragbetalings wat van die Departement van Kultuursake en Sport ontvang is om die entiteit te vergoed vir die verlies aan inkomste weens die nasionale inperking as gevolg van COVID-19, aangesien alle fasiliteite vir die publiek gesluit was.		
21.4 Ander inkomste uit nie -ruiltransaksies		
Die afwyking is te wyte aan AARP 23 skenking/aanpassing van werknemerskoste wat gemaak word vir diens in natura ontvang van die Departement van Kultuursake en Sport. Verwys na aantekening 13 vir meer inligting.		
21.5 Oordragte en Subsidies betaal:		
Die verskil is te wyte aan 'n kulturele organisasie wat minder finansiering vir hul projek benodig as waarvoor aanvanklik begroot is.		
21.6 Algemene Uitgawes		
Die afwyking is te wyte aan AARP 23 skenking/aanpassing van werknemerskoste wat gemaak word vir diens in natura ontvang van die Departement van Kultuursake en Sport. Verwys na aantekening 13 vir meer inligting.		
22. BBSEB Prestasie		
Inligting oor die nakoming van die B-BSEB-wet is ingesluit in die jaarverslag onder die afdeling met die titel B-BSEB Nakoming Prestasie Inligting.		



URhulumente weNtshona Koloni

ImiCimbi yeNkcubeko
nezemiDlalo



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
Ikhomishoni yeNkcubeko YeNtshona Koloni



INgxelo yoNyaka
2020/2021

ICANDELO A: IINKCUKACHA NGOKUBANZI

1.	IINKCUKACHA NGOKUBANZI ZEQUMRHU LIKARHULUMENTE	2
2.	ULUHLU LWEZISHUNQULELI/LWEZIFINYEZO	3
3.	IMBULAMBETHE NGOKUKASIHLELO	4
4.	ISISHWANKATHELO SEGUNYA ELIPHENDULAYO	5
5.	INKCAZELO YOXANDUVA NENGQINISEKISO YENGXELO YONYAKA ECHANEKILEYO	7
6.	ISISHWANKATHELO SESICWANGCISO	8
6.1.	Umbono	8
6.2.	Umqophiso	8
6.3.	Iimpawu zentsulungeko	8
7.	UWISO-MTHETHO NAMANYE AMAGUNYA	8
8.	UBUME BOMBUTHO	11

ICANDELO B: IINKCUKACHA ZOKWENZIWA KOMSEBENZI

1.	INGXELO YOMPHICOTHI-ZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMBILI	12
2.	UHLALUTYO LWEMEKO	12
2.1	UBume boHanjiso lweeNkonzo	12
2.2	UBume boMbuthe	12
2.3	UPhuhliso oluPhambili loMgaqo-nkqubo noTshintsho kuWiso-mthetho	13
2.4	Inkqubela phambili kufezekiso lweempembelelo zeziko neziphumo	13
3.	IINKCUKACHA ZENKQUBO YOKWENZIWA KOMSEBENZI WEZIKO	13
3.1	Inkqubo: IKhomishini yeNkcubeko yaseNtshona Kapa	13
4.	UKUQOKELELWA KWENGENISO	21
5.	UTYALO LWENKUZU	22

ICANDELO C: URHULUMENTO

1.	INTSHAYELELO	24
2.	IKOMITI YEENGQOKELELA YEENCWADI	24
3.	IGUNYA LOLAWULO	25
4.	IGUNYA ELIPHENDULAYO/IBHODI	25
5.	ULAWULO LOMNGCIPHEKO	31
6.	ICANDELO LOLAWULO LWANGAPHAKATHI	33
7.	UPHICOTHO-ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO- ZINCWADI	33
8.	UKUTHOBELA IMITHETHO NEMIMISELO	34
9.	UBUQHOPHOLOLO NORHWAPHILIZO	34
10.	UKUNCIPHISA UKUNGQUBANA KWEMIDLA	35
11.	INDLELA YOKUZIPHATHA	35
12.	UKHUSELEKO LWEZEMPILO NEMICIMBI YEZENDALO	35
13.	USOSIBA WEKHOMISHINI (UKUBA UKHONA)	35
14.	UXANDUVA KULUNTU	35
15.	INGXELO YEKOMITI YOPHICOTHO ZINCWADI	36
16.	IINKCUKACHA ZOKUSEBENZA KOTHOTYELO LWE-B-BBEE	38

ICANDELO D: ULAWULO LWEMICIMBI YEZABASEBENZI

1.	INTSHAYELELO	39
2.	IINKCUKACHA-MANANI ZOLONGAMELO LWEZABASEBENZI	39

ICANDELO E: IINKCUKACHA ZEMALI

1.	INGXELO YOPHICOTHO-ZINCWADI LWANGAPHANDLE	40
2.	IINGXELO ZEMALI ZONYAKA	45

1. IINKCUKACHA NGOKUBANZI ZEQUMRHU LIKARHULUMENTE

IGAMA LOBHALISO:	IKhomishini yeNkcubeko yaseNtshona Kapa
INOMBOLO YOBHALISO (ukuba ikhona):	Ayikho
IDILESI YENDAWO:	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
IDILESI YEPOSI:	P.O Box X7115 Cape Town 8001
USOSIBA WE-WCCC	Mnu Thandwa Ntshona
INOMBOLO YOMNXEBA:	027 021 483 9714
INOMBOLO YEFEKSI:	027 021 483 9711
IDILESI YE-IMEYILE:	Thandwa.Ntshona@westerncape.gov.za
IDILESI YEWEBHUSAYITHI:	www.westerncape.gov.za
ABAPHICOTHI-ZINCWADI BANGAPHANDLE:	UMphicothi-zincwadi Jikelele woMzantsi Afrika 19 Park Ln, Milnerton, Cape Town, 7441
IIBHANKI:	Nedbank

2. ULUHLU LWEZISHUNQULELI/LWEZIFINYEZO

AGSA	UMphicothi-zincwadi Jikelele woMzantsi Afrika
BBBEE	UXhotyhiswo lwaBaNtsundu kwezoQoqosho
Cel	IZiko leNguqu nge-Intanethi
CEO	IGosa eliyiNtloko lesiGqeba
CFO	IGosa eliyiNtloko leMali
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
DERM	ICandelo loLawulo loMngcipheko woShishino, iSebe leNkulumbuso
DoCS	ISebe loKhuselo loLuntu
DTPW	ISebe lezoThutho neMisebenzi yoLuntu
EQPRS	INkqubo yeKota yoNiko-ngxelo yokuSebenza nge-Elektroniki
ERM	ULawulo loMngcipheko weShishini
ERMECO	ULawulo loMngcipheko weShishini neKomiti yokuZiphatha
MEC	ILungu leSigqeba seBhunga
MTEF	ISakhelo seNkcitho yesiQingatha esiPhakathi soNyak
MTO	INTaba ukuya eLwandle
NTR	ImiMiselo kaNondyebo kaZwelonke
PAA	UMthetho woPhicotho-zincwadi kaRhulumente
PFMA	UMthetho woLawulo lweMali kaRhulumente
PTI	ImiYalelo kaNondyebo wePhondo
SCM	ULawulo lweNtengo
SMME	AmaShishini amaNcinci naPhakathi
TR	ImiMiselo kaNondyebo
POPIA	UMthetho weeNkcukacha zoKhuseleko loBuqu
PPE	IZixhobo zoKhuselo loBuqu

3. IMBULAMBETHE NGOKUKASIHHLALO

Kundivuyisa kakhulu ukunika le Ngxelo yoNyaka yeKhomishini yeNtshona Kapa yowama-2020/2021. Igunya loMthetho weeKhomishini zeNkcubeko zeNtshona Kapa noMthetho wamaBhunga eNkcubeko, we-1998. I-WCCC liqumru elisemthethweni elicebisa uMphathiswa ngokugcinwa, ukukhuthazwa kunye nokuphuhlisa kobugcisa nenkcubeko.

I-WCCC ikwafumanise ukuba kufuneka ilungelelanise ukusebenza kwayo ngenxa yesifo seKHOVIDI-19. I-WCCC ivumile ukusingatha ngobuxhakaxhaka balemihla be-intanethi iintlanganiso ezine kulo nyaka-mali, kwaye umsebenzi weekomitana wafakwa kwezi ntlanganiso. Umgako-nkqubo weMivuzo yaMalungu e-WCCC walungiselelwa ukuze ungqinelane neemfuno zamalungu eentlanganiso ezaziqhutywa ngenkqubo ye-MS Teams.

Esi sifo saye sanefuthe kulawulo lwamaziko enkcubeko nanjengoko ayesetyenziswa njengeziza zokuvalela abantu ngexesha lobhubhane, ukuthintela uluntu ukuba lusebenzise izixhobo zalo kwaye kuchaphazele ingeniso evelisiweyo.

I-WCCC iyazingca ngokuba phantsi kwezi meko zinzima inokunceda uluntu ekufezekiseni izibophelelo zalo kwicandelo lobugcisa nenkcubeko, kunye nokunceda i-WCCC ekufezekiseni igunya layo eliphambili. Kunyaka ophantsi kophononongo, amabhunga enkcubeko amabini abhaliswa kwiziko lovimba weenkcukacha le-WCCC kwaye amabhunga enkcubeko asixhenxe afumana inkxaso ukuze abenako ukwenza imisebenzi yabo yenkcubeko.

Iingxoxo phakathi kukaSihlalo weKomiti yoLwaluko ye-WCCC kunye neSebe malunga nokuvulwa kwezikolo zasehlotyeni ngowama-2020 nangona bekukho ubhubhane weKHOVIDI-19, kukhokelele kuthethwano namaqonga olwaluko angamashumi amathathu anesithandathu malunga nesicelo kwaye zintlanu kuphela iiforamu ezivakalise Umnqweno wokuba ixesha lokwaluka liqhubeke. UMphathiswa ebonisana neKhabhinethi uthathe isigqibo sokulingumamisa ixesha lolwaluko elalihambelana nesibhengezo esenziwa nguMongameli, u-Cyril Ramaphosa, ngelo xesha. Isigqibo sasisekwe ekuthinteleni ukusasazeka kwesifo seKHOVIDI-19 ngokusebenzisa iinkqubo zokwaluka kunye nokuqinisekisa ukuba ubomi babafana abancinci basindiswa.

Owona mceli mngeni uphambili kwi-WCCC kukusetyenziswa gwenxa kwamaziko enkcubeko. Into ekujongwe kuyo kunyaka-mali olandelayo kukuphononongwa kwesicwangciso sentengiso samaziko, ekufuneka senziwe ngokudibeneyo nokuphononongwa komgaqo-nkqubo.

IKhomishini iyabuxabisa ubudlelwane bayo obuqhubekayo neSebe lezoThutho neMisebenzi yoLuntu, elijongene noxanduva lohlaiziyo olukhulu kunye nemiba yolondolozo lobuchwephesha kumaziko enkcubeko. Le Khomishini ikwanobudlelwane obuhle bokusebenza neSebe leMicimbi yeNkcubeko neMidlalo, kungoko ke ingathanda ukubulela isebe ngenkxaso yolawulo kunye nesikhokelo.

Ukuba kukho nantoni na abayenzileyo oobhubhane, kukuba basibonisa oko sele kophukile, okunesiphene nokusilelayo. iKHOVIDI-19 iveze iintanda ezakhiweyo kwaye ishiye uninzi luwela phakathi kwabo lusemngciphekweni nangakumbi kwaye bejongelwe phantsi, ngakumbi kwicandelo lobugcisa nenkcubeko.

I-WCCC ifumene ingqokelela yengeniso ephantsi ngenxa yokuvulwa kwamaziko enkcubeko ngexesha lokumiswa ngxi kweentshukumo kwinqanaba lesi-5 kunye nokuthotyela kwemigaqo engqongqo yeKHOVIDI. Oku kuyakuqinisekisa ukuba iKhomishini kuza kufuneka iqinise kubudlelwane bayo ne-DCAS kunye neSebe lezoThutho neMisebenzi yoLuntu ukunciphisa ukuthotywa kohlalo-lwabiwo mali ekuphunyezweni kweNcwadi yamaBali yonyaka-mali wama-2021/22.

Ngokwenjenje apha ndiyaluvuma uncedo nenkathalo yombulelo ongazenzisiyo we-WCCC kuMphathiswa u-Anroux Marais, ngesikhokelo nenkxaso yakhe; amagosa eSebe leMicimbi yeNkcubeko neMidlalo ngokubakhokela nenkxaso, amalungu eKomiti eMileyo yokujonga nokukhokela kunye namalungu e-WCCC endisebenza nawo ngendlela yobungcali yokuqhuba ushishino. I-WCCC ifuna ukuvuyisana noNks Madre Loubser ngokuqeshwa kwakhe, okwesibini, ukuba amele i-WCCC kwiBhunga likaZwelonke lezoBugcisa.



Chuma Fani
IKhomishini yeNkcubeko yaseNtshona Kapa
Umhla wama-31 kweyeThupha wama-2021



4. ISISHWANKATHELO SEGUNYA ELIPHENDULAYO

The Western Cape Cultural Commission (WCCC) is a Schedule 3C public entity and operates within the IKhomishini yeNkcubeko yeNtshona Kapa (i-WCCC) liqumrhu likarhulumente elikwiShedyuli 3C kwaye lisebenza ngokwemiqathango yoMthetho weKhomishini yeNkcubeko yeNtshona Kapa noMthetho wamaBhunga eNkcubeko, uMthetho we-14 we-1998. Liziko elisemthethweni kwaye likwiSebe leMicimbi yeNkcubeko neMidlalo. Iinjongo ze-WCCC kukugcina, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Kapa, ngokuhambelana nomgaqo-nkqubo ogqitywe ngu-MEC. Ukusebenza kwayo kulungelelaniswe nesicwangciso seminyaka emihlanu kunye nesicwangciso sayo sonyaka sokusebenza. Nangona kunjalo, unyaka wokunika ingxelo uqale ngokungaqiniseki okukhulu ngenxa yokumiswa ngxi kweentshukumo kuzwelonke okumiselwe nguMongameli ukuthintela ukusasazeka kwesifo se-KHOVIDI-19. Oku kukhokelele kuthintelo lwentshukumo kunye nokusebenza kwe-WCCC ekufuneka iphononongwe. Injongo yale ngxelo kukunxibelelana nemisebenzi kunye nengxelo yokusebenza kwe-WCCC kunyaka-mali wama-2020/21.

- Uphononongo lwemali ngokubanzi lwequmrhu likarhulumente**

Ngenxa yokumiswa ngxi kweentshukumo kuzwelonke, amaziko ayevaliwe ukuze abhukishe kwaye oku kwaba nefuthe elikhulu kumaziko kuba kwakungekho ngeniso. Izibonelelo ezihlanu zisetyenziswe njengeziza zodwa ngamaxesha ahlukeneyo nezenze imeko yezemali yambi.

- Iindlela zenkcitho**

Injongo	2020/21			2019/20		
	Uhlahlo-lwabiwomali	Eyona nkcitho	Inkcitho (ngaphezu) ngaphantsi	Uhlahlo-lwabiwomali	Eyona nkcitho	Inkcitho (ngaphezu) ngaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Iimpahla neenkonzo	1 809	2 276	(467)	3 072	3 650	(578)
Iyonke	1 809	2 276	(467)	3 072	3 650	(578)

**Inkcitho egqithisileyo ikakhulu inxulumene ne-GRAP 23: Inkonzo yesisa uhlehlengiso olwenziwe kwimivuzo yama-R 485 000 enxulumene nabasebenzi bolawulo lwezemali zeQumrhu likaRhulumente. Iinkcukacha ezizezinye zicacisiwe kwiiNkcazo zeMali zoNyaka ze-WCCC, inqaku le-13.*

- Ukunqongophala kwamandla kunye nemiceli mngeni ejongene neziko loluntu**

Imiqathango engqingqwa yeKHOVIDI-19 kunye nezithintelo ebe izezeendibano, zikhokelele ekubeni ingabanjwa imicimbi kumaziko. Ngaphaya koko amaziko anikezelwa kwiSebe lezoThutho neMisebenzi yoLuntu ngexesha lalo lokusetyenziswa njengeziza ezizodwa.

- Imisebenzi ephambili erhoxisiweyo/imisebenzi ema irhoxiswe**

ayikho

- Imisebenzi ephambili emitsha necetywayo**

Uphononongo losetyenziso olulungileyo oluzayo lwamaziko luye lwahlolwa kwaye iindlela ezintsha zokwenza izinto ngokubhekisele kusetyenziso kuqutyiswene nako. Uphuculo lwendlu engenamntu eSchoemanspoort iqale njengenxalenye yokuphuculwa kwiziko yi-DTPW.

- Izicelo zotshintshelo lwemali**

ayikho

- **Ulawulo lwentengiselwano**

Akukho zicelo zakubizwa kwamaxabiso zingamenywanga kwezithe zangeniswa kunyaka ophantsi kophononongo.

- **Nokokuba ngaba iinkqubo ze-SCM kunye neenkqubo zikhona**

Iindlela neenkqubo ezinxulunyaniswe noLawulo lweNtengo zikhona kwaye zisetyenziswa liziko likarhulumente ukuqinisekisa ukuthotyelwa kwemithetho nemigaqo.

- **Imiceli mngeni efunyenweyo nendlela yokuyisombulula**

Imisebenzi yeBhunga leNkcubeko yacwangciswa, kwaye izicelo zangeniswa, phambi kokumiswa ngxi kweentshukumo kuzwelonke okubangelwe yiKHOVIDI-19. Amabhunga enkcubeko acelwa ukuba aphinde angenise iinkqubo ngokunyamekela izithintelo ezibekiweyo ngenxa yobhubhane.

- **Ingxelo yophicotho-zincwadi ibibalulekile kunyaka ophelileyo kwanendlela yokuqubisana nayo**

Ayingeni apha njengoko i-WCCC ifumene uphicotho-ziincwadi olucocekileyo kunyaka-mali odlulileyo.

- **Imbonakalo/Izicwangciso zokujongana nemiceli mngeni kwezemali**

ayikho

- **Imicimbi emva komhla wokunikwa kwengxelo**

ayikho

- **Ukuzinza kwezoqoqosho**

Imeko yezoqoqosho inokuba sesichengeni ukuba amaziko awasetyenziswanga ngokufanelekileyo kwixesha elizayo.

- **Isincomo**

Umbulelo wam kumalungu eKhomishini ngokuzinikela kwabo kunye nokwabelana ngobuchule ekuphumezeni ngempumelelo isigunyaziso sequmrhu loluntu, lo gama senza uhlehlengiso kwindlela yesiqhelo entsha yokuqhuba ushishino.

Ndikwabulela iSebe lezoThutho neMisebenzi yoLuntu ngenkxaso yabo ethe gqolo yezemali kunye nezobuchwephesha ekuphuculweni okukhulu kumaziko enkcubeko kunye neSebe lezoKhuseleko loLuntu kuhlolo lwabo rhoqo neengcebiso malunga nokuphuculwa kweempawu zokhuseleko kumaziko enkcubeko.

Ithakazelelwa kakhulu inkxaso yoMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo, kubandakanywa namagosa esebe abanegalelo ekusebenzeni kakuhle kwequmrhu likarhulumente ngaphandle kwesi sifo siyiKHOVIDI-19.



Chuma Fani

IGunya eliPhendulayo

Egameni le-WCCC

Umhla wama-31 kweyeThupha wama-2021

5. INKCAZELO YOXANDUVA NENGQINISEKISO YENGXELO YONYAKA ECHANEKILEYO

Ngokolwazi nenkolelo yam, ndingqina oku kulandelayo:

Zonke iinkcukacha nezixa zemali ezivezwe kwingxelo yonyaka zivumelana neenkcazelo zemali zonyaka eziphicothwe nguMphicothi zincwadi-Jikelele.

Ingxelo yonyaka igqityiwe ichanekile kwaye ayinaziphene.

Ingxelo yonyaka ilungiselelwe ngokumalunga nezikhokelo ezikhutshwe nguNondyebo kaZwelonke.

LiNkcazo zeMali zoNyaka (Icandelo E) zilungisiwe ngokungqinelana noMthetho woLawulo lweMali kaRhulumente, we-1999 (Umthetho 1 we-1999) icandelo lama-55 (l) (d) kunye necandelo 28.2 lemigangatho yemigaqo kaNondyebo kaZwelonke esebenzayo kwiziko likarhulumente.

IGunya eliPhendulayo lolungiselelo lweenkcazo zemali zonyaka nezigwebo ezenziweyo kwezi nkcukacha.

IGosa elinoXanduva linoxanduva lokuseka nokumilisela inkqubo yolawulo lwangaphakathi lenzelwe ukubonelela ngengqinisekiso efanelekileyo malunga nobulungisa nokuthembeka kweenkcukacha zomsebenzi, iinkcukacha ngemicimbi yabasebenzi kunye neenkcazo zemali zonyaka.

Abaphicothi-zincwadi bangaphandle bazimisele ukuveza uluvo oluzimeleyo kwiingxelo zemali zonyaka.

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

Ozithobileyo



USihlalo weKhomishini

Chuma Fani

Umhla wama-31 kweyeThupha wama-2021

6. ISISHWANKATHELO SESICWANGCISO

Umbono

Ukwenza igalelo elifanelekileyo ekukhuleni nasekuphuhliseni kwemeko-bume yenkcubeko eguqukayo ejongene neNtshona Kapa emanyeneyo.

Umnqophiso

Ukugcina, ukukhuthaza nokuphuhlisa inkcubeko kwiNtshona Kapa ngokusebenzisa:

- ubhaliso norhoxiso lobhaliso lwamabhunga enkcubeko.
- ukunikezelwa koncedo lwezemali kubhaliso lwamabhunga enkcubeko.
- ukulawulwa, ukuphathwa, ukuphuhliswa nokugcinwa kwempahla eshenxiswayo nengashenxiswayo ebekwe phantsi kweliso nguMphathiswa wePhondo;
- ukwenza eminye imisetyenzana nemisebenzi eyabiwe nguMphathiswa wePhondo; kunye
- nokucetyiswa koMphathiswa wePhondo kumgaqo-nkqubo.

Iimpawu zentsulungeko

Imfezeko, Ukuthatyathwa koxanduva, Ubuchule, Ukusabela, Ukungenisa izinto ezintsha nokukhathala.

7. UWISO-MTHETHO NAMANYE AMAGUNYA

IKhomishini yeNkcubeko yaseNtshona Kapa yamiselwa nguMthetho weKhomishini yeNkcubeko yaseNtshona Kapa, we-1998 (uMthetho we-14 we-1998).

I-WCCC yadweliswa njengeShedyuli yesi-3, icandelo C lequmrhu loluntu lephondo ngomhla woku-1 kweyeSilimela wama-2001 ngokoMthetho woLawulo lweMali kaRhulumente, we-1999 (uMthetho woku-1 we-1999). Iqumrhu likarhulumente liqumrhu elisemthethweni eliphantsi kolawulo lweSebe leMicimbi yeNkcubeko neMidlalo.

I-WCCC isebenza ngokwezi zigunyaziso zilandelayo zomthetho nemigaqo-nkqubo:

Amagunya oMgaqo-siseko

Icandelo	Uxanduva oluthe ngqo lweKhomishini yeNkcubeko yeNtshona Kapa yokuqinisekisa ngothotyelolo
UMgaqo-siseko weRiphabliki yoMzantsi Afrika, we-1996	
Icandelo lesi-6(3), (4) nelesi-(5): ULwimi	URhulumente weNtshona Kapa kufuneka, ngokowiso-mthetho nezinye iindlela, ilawule ize ibeke iliso ekusebenziseni kwayo iilwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufuneka zonwabele ukuxatyliswa kwesidima kwaye kufuneka ziphathwe ngokulinganayo. I-WCLC, ngentsebenziswano neSebe leMicimbi yeNkcubeko neMidlalo (i-DCAS), inoxanduva lokubeka iliso nokuvavanya ukuphunyezwa koMgaqo-nkqubo weeLwimi zePhondo leNtshona Kapa, esamkelwa ngowama-2005, kwaye kufuneka inike ingxelo kwiPalamente yePhondo leNtshona Kapa kwesi sigunyaziso ubuncinane kanye ngonyaka. I-DCAS inobongameli be-WCLC kwaye ibonelela iKomiti ngolawulo nenkxaso yezemali.
Icandelo lama-30: ULwimi nenkcubeko	IKhomishini yeNkcubeko yeNtshona Kapa (i-WCCC) yenza amathuba abelula kubantu beNtshona Kapa ukusebenzisa amalungelo abo olwimi nenkcubeko ngokusebenzisa iinkqubo neeprojekthi emele zona nezixhasayo.

Icandelo	Uxanduva oluthe ngqo lweKhomishini yeNkcubeko yeNtshona Kapa yokuqinisekisa ngothotyelo
Icandelo lama-31: Inkcu-beko, inkolo nolwimi loluntu	I-WCCC kufuneka iqinisekise ukuba iinkqubo neeprojekthi zayo zihlonipha ukungafani kwenkcubeko yoluntu lwaseNtshona Kapa.
Icandelo lama-41: Imigaqo noburhul-umente bentsebenziswano nobudlelwane boorhulumente	I-WCCC isebenzisana nawo onke amacandelo karhulumente ekuphunyezweni kwesigunyaziso sayo.
Ishedyuli yesi-4: IiNda-wo eziSebenzayo zoku-Vumelana noZwelonke noBuchule boWiso-Mthetho lwePhondo	I-WCCC isebenza ngokusondeleyo neSebe lezobuGcisa neNkcubeko likazwelonke kunye nemibutho enxulumene nombuso malunga nobugcisa obuvumelanayo, inkcubeko nemicimbi yelifa lemveli.
Icandelo le-195: Iimpawu zentsulungeko ezisisiseko nemigaqo ephethe ulawulo lukarhulumente	Amagosa eSebe leMicimbi yeNkcubeko neMidlalo (i-DCAS) anoxanduva lokuphumeza isigunyaziso se-WCCC kufuneka aqinisekise ngokusebenza, ngoqoqosho nangobuchule bokusetyenziswa kobutyebi. Iinkqubo eziqaliweyo kwicandelo likarhulumente kufuneka zivelise olona ncedo lukhulu ngokungenandleko zingephi.
Constitution of the Western Cape, 1998 (Act 1 of 1998)	
Icandelo lama-70	Uwiso-mthetho lwePhondo kufuneka ubonelele ngommiselo nenkxaso-mali eyiyo, kubutyebi obukhoyo bePhondo, bebhunga okanye bamabhunga enkcubeko okanye amabhunga oluntu okanye amaqela eNtshona Kapa besabelana ngenkcubeko equkayo nelifa lolwimi. I-DCAS yongamela i-WCCC ngokumalunga nokuphunyezwa kowiso-mthetho obe wanatyiselwe le njongo. IKhomishini yeNkcubeko yeNtshona Kapa, enye yamaqumrhu karhulumente wephondo i-DCAS enoxanduva lwawo, yabelwe ukubhalisa nenkxaso yamabhunga enkcubeko abhalisiweyo.

UWiso-mthetho lweziGunyaziso

Uwiso-mthetho	Isalathisi	Olona Xanduva lwe-WCCC
IKhomishini yeNkcubeko yeNtshona Kapa noMthetho wamaBhunga eNkcubeko, we-1998	uMthetho we-14 we-1998	Iinjongo zeKhomishini yeNkcubeko yeNtshona Kapa zezokulondoloza, zikhuthaze nezokuphuhlisa inkcubeko eNtshona Kapa, ngokuhambelana nomgaqo-nkqubo omiselwe ngu-MEC [ilungu (lephondo) iKomiti yesiGqeba-uMphathiswa wephondo]. Isigunyaziso se-WCCC kukunika ingcebiso ku-MEC kulondolozo, kwinkuthazo nophuhliso lobugcisa nenkcubeko eNtshona Kapa.
UMthetho woBunkokheli beMveli bamaKhoi-San, wama- 2019	uMthetho wesi- 3 wama-2019	Ezona njongo zoMthetho ku: - kubonelela ngolwamkelwa lobunkokheli bamaKhoi-San; - kuhlenganisa uMthetho weNdlu yoBunkokheli beMveli kaZwelonke, wama-2009, kunye noMthetho weSakhelo soRhulumento, wama-2003; - kuqubisana nezithintelo ezithile kuwiso-mthetho olukhoyo; kunye - kukwenza izilungiso ezilandelelanayo kweminye imithetho..
UMthetho weNkuthazo lokuFikelela kwiiNkcukacha, wama-2000	uMthetho woku-1 we-1999 Ica-ndelo lama-55(1)(d)	I-WCCC ingenisa iingxelo zekota nezonyaka ekusebenzeni kwayo kunye neengxelo-mali eziphicothiweyo ngokusekwe kokujoliswe kuko sisicwangciso sokusebenza sonyaka-mali ngamnye.

X ICANDELO A: linkcukacha Ngokubanzi

Uwiso-mthetho	Isalathisi	Olona Xanduva lwe-WCCC
UMthetho weNkuthazo lokuFikelela kwiiNkcukacha, wama-2000	uMthetho wesi-2 wama-2000	Lo Mthetho usebenza kumalungelo olubanalo ufikelelo kwiirekhodi ezigcinwe ngumbuso, amaziko karhulumente namaqumrhu abucala. Phakathi kwezinye izinto, i-DCAS neline iqumrhu likarhulumente nelabucala kufuneka: - iqulunqe incwadana yokufundisa echazela amalungu oluntu ukuba sifakwa njani isicelo sofikelelo kwiinkcukacha ezigcinwe liqumrhu; kunye - iqeshe igosa leenkcukacha ukunika ingqwalasela yezicelo zofikelelo kwiinkcukacha ezigcinwe liqumrhu.
Ukukhuthazwa koBulungisa boLawulo, lwama-2000	uMthetho wesi-3 wama-2000	Lo Mthetho: - umisela imithetho nezikhokelo ezilawulayo ekufuneka zilandelwe xa kuthatyathwa izigqibo; - ufuna abalawuli bazise abantu ngamalungelo abo ukuphonononga okanye ukubhena kwaye amalungelo abo afune izizathu; - ufuna abalawuli banike izizathu ngezigqibo zabo; kwaye - banike amalungu oluntu ilungelo lokucela umngeni izigqibo zabalawuli enkundleni.
UMthetho woKhuselo lweNkcukacha zoBuqu, wama-2013	uMthetho wesi- 4 wama-2013	UMthetho ukhuthaza ukukhuselwa kweenkcukacha eziqhutywe ngamaqela oluntu nawabucala ukwazisa ngeemeko ezithile ukumisela ubuncinane izidingo zokuqhutywa kweenkcukacha zobuqu. Ukongeza, uMthetho ubonelela ngokumiselwa koMlawuli weeNkcukacha ukusebenzisa amandla athile nokwenziwa kwemisebenzi nemisetyenzana ethile ngokwemimiselo yalo Mthetho kunye nokuKhuthazwa koFikelelo koMthetho weeNkcukacha, wama-2000. UMthetho uyaqhubeka ukubonelela ngokukhutshwa kwemithetho nemimiselo yendlela yokuziphatha, ngokwamalungelo abantu malunga nonxibelelwano lwe-elektroniki olungacelwanga kunye nokwenza izigqibo okuzenzekelayo, ukulawula ukuhamba kweenkcukacha zomntu ngamnye kwimida yeRiphabhlikhi, nokubonelela ngemiba enxulumene noko.

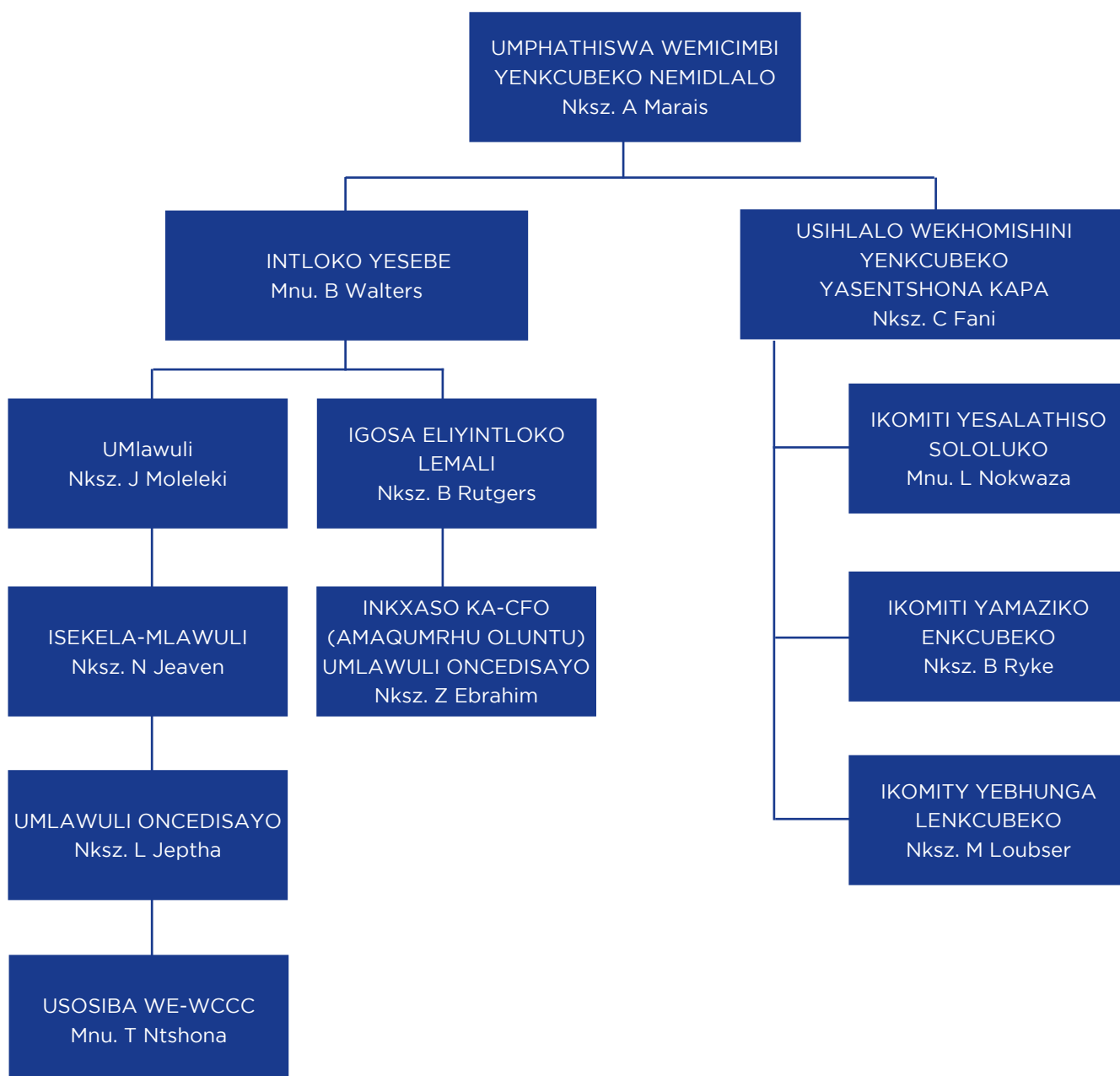
AmaGunya oMgaqo-nkqubo

Imigaqo-nkqubo exhasa inkqubo yolawulo lwemali efanelekileyo nesebenzayo ethi ikhokele imisebenzi echazwe apha ngezantsi.

Imigaqo-nkqubo	Inkcazo
Indlela yokuziPhatha kwaMalungu e-WCCC	Eyona njongo yeMithetho nemimiselo kukukhuthazwa kokuba ngumzekelo wokuziphatha ukuze i-WCCC ibenako ukuthembeka.
Ukubhaliswa noku-Rhoxiswa kubhaliso loMgaqo-nkqubo wama-Bhunga eNkcubeko	Ukunika amandla kumgaqo-nkqubo ohlonipha, okhulisa, osekela nokhusela ukungafani kwenkcubeko kwiNtshona Kapa nakuMzantsi Afrika uwonke ngokubhaliswa nokurhoxiswa kubhaliso lwamabhunga enkubeko.
UMgaqo-nkqubo wokuSetyenziswa kwamaZiko eNkcubeko	IGosa eliPhendulayo lequmrhu loluntu kufuneka lilawule ingeniso ngokwezozoqoqosho nangokufanelekileyo ngokuphuhlisa nokumilisela iinkqubo ezifanelekileyo ukubonelela ngokuchongwa, ukuqokelelwa, ukurekhodwa, uxolelwaniso kunye nokukhuselwa kweenkcukacha malunga nengeniso nokusetyenziswa.
IGqiza le-WCCC	Igqiza lamandla elikhutshwe liGunya eliPhendulayo ngokommiselo wecandelo lama-44(loku-1) nelama-44(lesi-2) loMthetho woLawulo lweMali kaRhulumente, we-1999 (i-PFMA).

Imigaqo-nkqubo	Inkcazo
Isakhelo sezinto eziphathekayo	IGunya eliPhendulayo kufuneka liphuhlise lize livumele isikhokelo esamkela iqondo lokuphathekayo nokubalulekileyo kunye nesiGqeba esiseMagunyeni nokucebisa nabaphicothi-zincwadi zangaphandle.
IsiCwangciso soThintelo lobuQhophololo	Lo mgaqo-nkqubo ubonelela ngeendlela zokuphendula zokunika ingxelo zophando nokusombulula iziganeko zobuqhophololo.
Ukuvuzwa kwamalungu	Ukubonelela ngesikhokelo sokuhlulwa kwamalungu eKhomishini yeNkcubeko yeNtshona Kapa eyonyulelwe ukuzimasa iingqungquthela, imicimbi, iintlanganiso namacweyo.
Isakhelo soLoluko saseNtshon Kapa	Ukuququzelela imeko evumayo kunye nokudala imigangatho yenkcubeko, kunye nokufana ekwenzeni oko.

8. UBUME BOMBUTHO



1. INGXELO YOMPHICOTHI-ZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMBILI

I-AGSA/umphicothi-zincwadi ngoku wenza iinkqubo ezifanelekileyo zophicotho-zincwadi kwiinkcukacha zomsebenzi ukubonelela ngesiqinisekiso esifanelekileyo kwimo yesiphelo sophicotho-zincwadi. Isiphetho sophicotho-zincwadi ekwenziweni komsebenzi ochasene neenjongo ezimiselwe kwangaphambili zibandakanyiwe kwingxelo eya kubaphathi, kunye nezinto ezifunyanisiweyo ezixeliweyo phantsi kwesihloko seenjongo ezimiselwe kwangaphambili kwiNngxelo kwelinye icandelo leemfuno zomthetho nezolawulo lwengxelo yomphicothi zincwadi.

Jonga kwiphepha lama-40 lengeNngxelo yoMphicothi-zincwadi Jikelele, eshicilelwe njengeCandelo E: linkcukacha zeMali.

2. UHLALUTYO LWEMEKO

2.1 UBume boHanjiso lweeNkonzo

Unyaka ophantsi kophononongo wagutyungelwa ngubhubhane ochaphazele zonke iinkalo zobomi, ukusuka emsebenzini ukuya esikolweni ukuya kwimisebenzi yemihla ngemihla. Ukuthotyelwa kwemigaqo eyahlukeneyo yokumiswa ngxi kweentshukumo kwakuthetha ukuthintelwa kwindibano zasekuhlaleni kunye nemisebenzi, ukujongwa kwezintlalo konke oku kuchaphazele ukwenziwa kwegunya le-WCCC. Yongeze uxinzelelo kwimisebenzi kunye nobukho be-WCCC, abasebenzi kunye nezinto eziyiliweyo kwikhonkco lamaxabiso. Oku kukhokelele ekungaqinisekini, unxunguphalo kunye nokwanda kokunqongophala kwemisebenzi elizweni.

Nangona kunjalo, phakathi kule mekobume, i-WCCC yaqonda isidingo sokuguqula imisebenzi, ukucinga, ukusebenza nokwamkela into entsha ngaphandle kokulahlekelwa ziindawo ekugxilwe kuzo ezizezi; ukuxhotyiswa kwabantu nokwenza igalelo ekudalweni koluntu olukhuselekileyo nolumanyeneyo. Ukufezekisa oku, iintlanganiso zadityaniswa zane kwiintlanganiso zonyaka. Lonke unxibelelwano neenkukacha lwasasazwa ngombane kubahlali nakumalungu ngokufanayo ukuze bangalalanisi ekunikezelweni kweenkonzo kubaxumi nakwizicelo zeBhunga leNkcubeko. Uhlahlo-lwabiwo mali lwaye lwabekwa phambili ukwenza ukuba amaziko abe yiKHOVIDI-19 athobele kwaye aqinisekise ukufunyanwa kweemfuno ze-PPE.

Ngenxa yoku kungasentla, ayikhange iwudambise umdla wabasebenzi kodwa endaweni yoko yakhokelisa inguqu phambili. Abasebenzi baphonononge ukwenziwa kwenkqubo yokubhukisha yezixhobo ezinokufikeleleka ngeselula eyandisa ukufikeleleka kunye nokubanakho kwevidiyo yokwazisa ebonisa ukuguquguquka kwe-Bien Donne Manor House. Ubunini be-Okkie Jooste kunye ne-Bien Donne Manor House isengumsebenzi oqhubekayo. Eli xesha libonakalise isidingo sokuhlengahlengisa izithintelo zethu zokusebenza ukuze sihlale sisebenza kule meko intsha yokwenza izinto.

2.2 UBume boMbutho

Ingokuhambelana noMthetho weKhomishini yeNkcubeko yeNtshona Kapa kunye noMthetho wamaBhunga eNkcubeko, imisebenzi yezolawulo ye-WCCC ilawulwa ngamagosa aqeshwe liSebe. Iindlela ezintsha zokuzibandakanya zaziswa kwaye kutshintshwa iintlanganiso zobuso ngobuso kwindawo esembindini yatshintshwa yaba ziiseshoni zee-MS Teams. Ifake umceli mngeni kodwa ekugqibeleni ubuchwephesha baba yindlela entsha, ekhawulezayo, neyona isebenzayo yokwenza umsebenzi. Ibe negalelo kulondolozo olunxulumene nokubanjwa kweentlanganiso njengoko bekungekho ndleko zendawo yokuhlala, iinqwelo moya, ukutya kunye nemirhumo yokupaka.

I-WCCC ifezekise ngokupheleleyo isibini kwisithathu sezalathisi njengoko bekucetyiwe. Ixhase imisebenzi yamaBhunga eNkcubeko asixhenxe ngokudlulisa iintlawulo kunye nokugcina amaziko enkubeko asixhenxe. Nangona kunjalo, inani labasebenzisi abafikelela kumaziko enkubeko ngenkqubo yokubhukisha ekwi-

intanethi khangela ifumaneke ngenxa yokuba amaziko asetyenziswa njengeendawo ezizimeleyo kunye nemigaqo ethintela iindibano.

IKhomishini iqinisekise ukuba ukusebenza kwayo nolawulo lwezixhobo zemali ziyaphunyezwa ngokuhambelana nemigqaliselo efanelekileyo. Amalungu kufuneka atyikitye ukungqubana kwemidla kwaye babhengeze nakuphi na ukungqubana kwemidla okunokuthi kwenzeke ngexesha leengxoxo ezinxulumene negunya leQumrhu. Kunyanzelekile ukuba amalungu ahlukane nayo nayiphi na ingxoxo edala ungqzulwano. I-WCCC inamalungu ali-14 kulo nyaka kwaye uMadre Loubser wonyulwa kwakhona ukuba abe ngummeli wephondo kwiBhunga likaZwelonke lezoBugcisa. Ixesha leKhomishini liphela kweyeDwarha wama-2021 kwaye inkqubo yokumisela ikhomishini entsha iza kuqala kunyaka-mali omtsha.

2.3 UPuhliso oluPhambili loMgaqo-nkqubo noTshintsho kuWiso-mthetho

Ayikho.

2.4 Inkqubela phambili kufezekiso lweempembelelo zeziko neziphumo

IKhomishini ngemisebenzi yayo, izama ukudala indawo ezikhuselekileyo nezimanyeneyo ngokubeka ngokutsha ukusetyenziswa kwezixhobo kunye nokunikezela ngenkxaso kumabhunga enkubeko abhalisiweyo ukugcina iinkqubo zawo zenkcubeko.

Ngokubonelela ngamaziko enkubeko agcinwe kakuhle nokukhuselekileyo, ibonelela ngemeko kwiinkqubo ema ziboniswe ezinokunceda ulutsha ngezakhono ezifunekayo ukuze ziqeshwe ngokufanelekileyo. Inkxaso-mali kumabhunga enkubeko abhalisiweyo aqinisekisa ukuba imisebenzi eyahlukeneyo yenkcubeko iyabonakaliswa kuluntu. Nangona kunjalo, ngenxa kabhubhane, amaziko awasetyenziswanga ngokufanelekileyo kwiinkqubo zoluntu ngeli xesha lokunika ingxelo.

3. IINKCUKACHA ZENKQUBO YOKWENZIWA KOMSEBENZI WEZIKO

3.1 Inkqubo: IKhomishini yeNkcubeko yaseNtshona Kapa

Injongo yeKhomishini yeNkcubeko yeNtshona Kapa kukucebisa uMphathiswa ngendlela efanelekileyo yokuphumeza isigunyaziso seWCCC ngokweKhomishini yeNkcubeko yeNtshona Kapa kunye noMthetho wamaBhunga ezeNkcubeko, ongunombolo we-14 we-1998 kwaye uthathele ingqalelo kuphuhliso, ukukhuthazwa nokulondolozwa kobugcisa nenkcubeko.

Inkcazelo

IKhomishini iqinisekisa ukuphunyezwa kwesicwangciso sokusebenza ngokusebenzisa abasebenzi abaqeshwe kwiSebe leMicimbi yeNkcubeko neMidlalo kunye nemithombo yezemali ebandakanya ukudluliselwa kwentlawulo eyenziwe kwi-WCCC lisebe ngokunjalo nengeniso eyenziwe ngokusetyenziswa kwamaziko enkubeko ngabathengi. Indlela elisebenza ngalo iqumrhu ngekota ifakwa kwinkqubo yekhompuyutha, ebizwa ngokuba yeinkqubo ye-EPQRS.

Lo ngunyaka wokuqala wokunika ingxelo kwisicwangciso esitsha seqhinga leminyaka emihlanu seKhomishini yeNkcubeko yeNtshona Kapa. Kunyaka ophantsi kophononongo, iKhomishini yeNkcubeko yeNtshona Kapa izalisekise ngokupheleleyo kwizikhombisi ezibini kwezintathu zemveliso ngokungqinelana ne-APP.

Isalathisi seMveliso esibizwa nge-1.3, inani labasebenzisi abafikelela kumaziko enkubeko, aqikelelwe kwi-APP evunyelweyo yowama-2020/21 ekujoliswe kuyo ngonyaka eyi-15 986. Ngenxa yeKHOVIDI -19 namaziko athe avalwa aze asetyenziswa njengeziza ezizodwa/zovalelelo lwexesha elide kunokuba bekulindelekile. Ekupheleni konyaka-mali ophantsi kophononongo kuphela ngabasebenzisi abali-171 abarekhodwa njengabasebenzisa bamaziko enkubeko kusetyenziso ngosuku kuphela, ukuphumeza iinkqubo zabo zenkcubeko.

ICANDELO B: linkcukacha zokwenziwa komsebenzi

Injongo yenkqubo/yomsebenzi					
Isalathisi seNjongo eCwangcisiweyo	UFezekiso Olululo kowama-2019/20	Okujoliswe kuko kwesi-Cwangciso kowama-2020/21	UFezekiso Olululo kowama-2020/21	Unxaxho oluvela kokujoliswe kuko kwisicwangciso soFezekiso Olululo kowama-2020/21	Izimvo kuNxaxho
Ukucebisa ngolondolozo, ukukhuthazwa kunye nophuhliso lwezobuGcisa neNkcubeko ngentlanganiso yamalungu onke kunye nemisebenzi yokukhuthaza ukubandakanywa koluntu.	22	16 000	185	15 815	Ukucebisa ngolondolozo, ukukhuthazwa kunye nophuhliso lwezobuGcisa neNkcubeko ngentlanganiso yamalungu onke kunye nemisebenzi yokukhuthaza ukubandakanywa koluntu.

Itheyibhile 3.1.

Inkqubo / Inkqutyana									
Isiphumo	Imveliso	Isalathisi seMveliso	Owona Msebenzi uPhicothi- weyo 2018/19	Owona Msebenzi uPhicothi- weyo 2019/20	Ekujoliswe kuko oku- cwangcisi- weyo 2020/21	uFezekiso Olululo 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Izizathu zonxaxho	Izizathu zohlaziyo lweziphumo / izalathi zeziphumo / iithagethi zonyaka
Imisebenzi eyahlukeneyo yenkcubeko phakathi koluntu	Intlawulo yodluliselo kumabhunga enkcubeko abhalisiweyo axhaswe ngeNtlawulo yokuDluliselo	Inani lamabhunga enkcubeko abhalisiweyo axhaswe ngeNtlawulo yokuDluliselo	-	5	7	7	ALUKHO	ALUKHO	ALUKHO
Iindawo eziginwe kakuhle nezikhusele- kileyo zenkcubeko	Ukuphunyezwa kwesicwangciso esivunyiweyo soLondolozo	Inani lamaziko aphuculweyo okanye agciniweyo ukuqinisekisa ukufaneleka nokukhuseleka kwabasebenzisi	7	7	7	7	ALUKHO	ALUKHO	ALUKHO
Ukusetye- nziwa ngokukuko kwamaziko enkcubeko	Usetyenziso lwamaziko	Inani labasebenzisi abafikelelayo kumaziko enkcubeko	14 500	15 225	15 986	171	15 815	Ngenxa yobhubhane weKHOVIDI-19, amaziko athile asetyenziswa njeziza zokuzahlula kunye/ okanye yokuvala abantu.	Ngenxa ye-COVID-19 ubhubhane kunye imimiselo engqongqo iphunyezwe kwifayile ye-Abemi boMzantsi Afrika / baseNtshona koloni

Itheyibhile 3.2.

Inkqubo / Inkqutyana									
Isiphumo	Imveliso	Isalathisi seMveliso	Owona Msebenzi uPhicothi- weyo 2018/19	Owona Msebenzi uPhicothi- weyo 2019/20	Ekujoliswe kuko oku- cwangcisi- weyo 2020/21	uFezekiso Olululo 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Izizathu zonxaxho	
Ukusetyenziswa ngokukuko kwamaziko enkcubeko	Usetyenziso lwamaziko	Inani labasebenzisi abafikelelayo kumaziko enkcubeko	14 500	15 225	15 986	171	15 815	Ngenxa yobhubhane weKHOVIDI-19, amaziko athile asetyenziswa njeziza zokuzahlula kunye/okanye yokuvala abantu.	

Ukubonakaliswa kwemveliso neziphumo nezifizekiso zonyaka-mali wama-2020/21

Unyaka ophantsi kophononongo ubonakalise ukuba ungumceli mngeni kwasekuqaleni. Sijongene nobhubhane kodwa ngaxeshanye kwafuneka siqwalasele kwaye silungelelanise ukusebenza kwethu ngezixhobo ezingongopheleyo, ngelixa sizama ukugcina umgangatho owamkelekileyo wokuhanjiswa kweenkonzo. Ihlalathi litshintshe ngesaqophe laba liqonga lobuxhakaxhaka balemihla bekhompyutha ne-intanethi kwaye babubhenca ubuthathaka bethu obusinyanzele ukuba siguqukele kwisimo okusiso. Amagama amatsha kunye namabinzana angene kwisichazi magama ngokubanzi ngexesha lowama-2020 – ukuthi qelele komnye, intlalo entsha yesiqhelo nokunciphisa imigushuzo yokuzulazula - kwaye iphele sele iba yintetho entsha yolwimi.

Abasebenzi basebenze ngenkuthalo ekuhlengahlengiseni nasekucwangciseni imizekelo esisikhokelo kunye neenkukacha kubafaki bezicelo zebhunga lezenkcubeko nokuqinisekisa ukuba inkqubo yethu yokubhukisha nge-Intanethi ibonakalisa ukuba amaziko ebengasebenzi. Uhlahlo lwabiwo-mali lwenziwa ngokutsha lwaze lwahlengahlengiswa ngokuhambelana neemfuno zokusebenza kunye nemisebenzi enokuthi yenziwe, kwaqhubeka. Oku kwenze ukuba i-WCCC ikwazi ukwenza ngokomyalelo wayo ngaphandle kwemeko embi.

Amabhunga enkcubeko

Injongo yokuxhasa ngemali imisebenzi yamabhunga enkcubeko kukuqinisekisa ukuba amasiko nezenzo zenkcubeko ziyagcinwa kwaye kwabelwana ngazo nabaselula. Ngaphezulu koko kukwenza ukuba uluntu lube nokufikelela kulwazi nakwiinkukacha kuze kwabelwane ngokukhuthaza imbeko yenkcubeko nokunyamezelana.

Isimemezo sokufaka izicelo kumabhunga eNkcubeko abhalisiweyo kubangele ukuba kufumaneka izicelo ezilithoba nalapho ezisixhenxe zafumana inkxaso. Izicelo eziphumeleleyo kwafuneka zingenise iinkqubo ezazilandela imigaqo nemimiselo yokumiswa ngxi kweentshukumo.

Itheyibhile engezantsi ibonisa inkxaso yemali ethe yanikezelwa kumabhunga enkcubeko abhalisiweyo ngexesha lonyaka-mali wama-2020/21.

Igama leBhunga leNkcubeko	Uhlobo loMbutho	Injongo yeNkxaso-mali	Isixa-mali esiDlulise-lweyo	U(imihla) yeprojekthi	Indawo yeprojekthi
Gorachouqua Tribal House of Cape Khoi	Yi-NPO	iNkampu yeNkcu-beko yoLutsha	R 30, 000	uMhla wesi-5 ukuya kowesi – 6 kweyoKwindla wama-2021	IZiko loTshintsho loLutsh
Nyahbinghi House of Paarl	Yi-NPO	uMnyhadala weNkcu-beko yama-Rasta	R30, 000	uMhla wama-23 ukuya kowama- 26 kuTshazimpuzi wama- 2021	iNew Orleans, ePaarl
INdlu yeSizwe sama-Khoisan eCochoqua	Yi-NPO	uXhotyiso lweZa-khono ngeNkcubeko (iNkomfa)	R30, 000	uMhla wesi-7 kweyoKwindla wama-2021	iJolly Carp, Sasmeer Road, Retreat
IBhunga leMveli lama-Khoi-Khoin eGoringhaicona	Yi-NPO	uMnyhadala woSuku lweLifa leMveli	R30, 000	uMhla we-12 ukuya kowe-14 kweyoKwindla wama-2021	Idolophana yase-Oude Molen Eco yeNkcubeko, ePinelands
IBhunga leNkcubeko yeSizwe samaTolo	Yi-NPO	iNkomfa yeNkcubeko yoLutsha	R13, 550	uMhla we-13 kweyoMdumba wama-2021	Iholo laseSite B, eKhayelitsha
IBhunga leNkcubeko leNtsika yamanyange	Yi-NPO	Camagu!! Ntsana zikaPhalo	R30, 000	uMhla wama-20 kweyoKwinda wama- 2021	eGuguletu, ePhilippi, eNyanga Schools

Igama leBhunga leNkcubeko	Uhlobo loMbutho	Injongo yeNkxaso-mali	Isixa-mali esiDlulise-lweyo	U(imihla) yeprojekthi	Indawo yeprojekthi
IBhunga lamaSiko nezithethe zaBathembu	Yi-NPO	uMnyhadala woSuku lweLifa leMveli	R30, 000	uMhla we-13 kweyoKwindla wama- 2021	IZiko leZixhobo, eKhayelitsha
IYONKE			R193 550		

USosiba udlala indima yokongamela ngokuya kwimisitho ukuba kunokwenzeka kwaye anike ingxelo kwikomiti. UMthetho ovunyiweyo wobuNkokheli beMveli kunye nama-Khoi-San wesi-3 wama-2019 unokuba nefuthe ekusebenzeni kwamabhunga enkubeko avunyiweyo nakwimimandla yayo kwixesha elizayo.

Amaziko enkubeko

Amaziko enkubeko anikezela ngofikelelo ebantwini ukuze kuqaliswe ngeentlanganiso zabo, iinkomfa kunye neenkqubo nokuba zezemidlalo, ezolonwabo, ezenkcubeko, ezomoya nezesintu. Ubhubhane uthintele ukusetyenziswa kwezixhobo kwaye uthintele ukwenziwa kweenkqubo kwinxalenye enkulu yonyaka wokunika ingxelo. Oku kunike ithuba lokuba abasebenzi bazi malunga neenkqubo ekufuneka ziqwalaselwe kunye neemfuno eziyimfuneko xa uluntu lufikelela kumaziko.

Abasebenzi abaqeshwe kula maziko baxhotyiswe ngeeseshoni zoqeqesho eziyilungeleyo IKHOVIDI-19 ezenziwa liSebe lezoKhuseleko loLuntu. Ezi zibonelelo bezixhotyiswe ngeemfuno ze-PPE ezifunekayo ezinjengeencwadana zeKHOVIDI-19 ezifundisayo, umlinganiselo weqondo lobushushu, izibulali-ntsholongwane zezandla, izixhobo ezisasaza izibulali-ntsholongwane, kunye nezincamathelisi ezisemgangathweni ezizalathisi zokuqelelana. Abasebenzi basebenze ngokujikeleza apho kunokwenzeka ukuthintela nakuphi na ukosuleleka okunokwenzeka kwaye ngokubonakalayo baqinisekisa ukuba yonke imimiselo ibonakaliswa ngokucacileyo malunga nezakhiwo zoncedo njengoko kubonisiwe ngezantsi.

LET'S STOP THE SPREAD

MATZIKAMA MUNICIPALITY

Dr Nomafrench Mbombo
Western Cape Health Minister

The New Normal: Strengthening Healthcare Systems and Community Prevention
31 August 2020

VENUE	ACTIVITY	TIME
Koekenaap Quarantine and Isolation Facility	Care Pack Distribution	11:00 - 12:00
Vredendal Hospital	COVID-19 Ward Opening	12:30 - 13:30
Community Prevention Campaign (Mask Distribution)	Ultra Single, Vredendal North	14:00 - 14:30

Western Cape Government
www.westerncape.gov.za/coronavirus



Amaziko aqinisekisa ngemimiselo yeKHOVIDI-19 ayabonakala kwaye lwenziwe unxibelelwano.

ICANDELO B: linkcukacha zokwenziwa komsebenzi

Umonakalo kumaziko ngenxa yesimo esibi sezulu

limeko ezimbi zezulu eziye zakhona apha enyakeni zibangele umonakalo wesaqhwithi kwiZiko leNkcubeko laseMelkbos nakwiziko i-Okkie Jooste. Imithi yancothulwa kwiziko lase-Okkie Jooste kwaye uphahla kunye neendonga zokuvalelwa kwegesi kwiZiko leNkcubeko laseMelkbos zatshatyalaliswa.



Isaqhwithi – ukusiphuka komthi kwiziko lenkcubeko e-Okkie Jooste konakalise idladla.



Uphahla lwendawo yogcino eyonakaeyo kwiziko lenkcubeko laseMelkbos.

Indawo yaseGroot Drakenstein ifumene umlilo othe wanwenwela kufutshane nezindlu zikarhulumente ekuhlalwa kuzo ngabasebenzi kunye nempendulo ekhawulezileyo evela kwisebe lezemililo lasekuhlaleni noncedo lwabasebenzi kuthintele umonakalo ezindlwini.



Abasebenzi abancedisa ukucima umlilo.

Ulungiso oluqhutywa ngabasebenzi kumaziko

Le projekthi ilandelayo kunye nolungiso kwenziwa ngezixhobo zemali zeKhomishini yeNkcubeko yeNtshona Kapa. Oku kuqinisekisa ukuba amaziko agcinwa ekumgangatho owamkelekileyo kubasebenzisi kwaye kuqinisekisa ukhuseleko lwabasebenzi.

Uphahla lwe-asbestos kwizindlu zikarhulumente ezihlala abasebenzi ababini abahlala kwindawo yeZiko leNkcubeko laseMelkbos lalungiswa ngumboneleli-nkonzo oqeshiweyo obhaliswe liSebe lezaBasebenzi ukulungisa nokususa i-asbestos. Umonakalo ubangelwe zizantyalantyalu zemvula kunye nemimoya enamandla eye yafika kwindawo yaseMelkbosstrand.



lingcali ekuqubisaneni ne-asbestos kwiziko lenkcubeko laseMelkbos – ukulungisa uphahla lwendlu karhulumente.

Amathuba omsebenzi adaliweyo

Ukufakwa kolutsha kwindawo yokusebenza kulunika ithuba lokufumana ubuchwephesha, ulawulo kunye nezakhono ezithambileyo eziya kubanceda endaweni elungileyo xa befaka izicelo zezikhundla ezisisigxina. Uhlalo lwabiwo-mali lwe-EPWP elwabelwe iCandelo leMicimbi yeNkcubeko, lwenze iKhomishini yakwazi ukudala amathuba emisebenzi kulutsha olungaphangeliyo.

IKhomishini yeNkcubeko yeNtshona Kapa ilivile ikhwelo likaRhulumente kaZwelonke lokudala imisebenzi kunye ne-EPWP eyonyulelwe abaFundi abaSebenza kumaziko enkubeko. Abafundi be-EPWP baqeqeshelwe ukugcina nokulungisa iinkonzo zesakhiwo, ukusetyenziswa ngokuchanekileyo nokukhathalelwa kwezixhobo, kunye nokugcinwa kwamabala. Babonakaliswe unxibelelwano nabathengi, ukusetyenziswa komxeba kunye nendlela yokusebenza efanelekileyo. Ngapha koko, abanye baxhotyiswa ngezakhono ezisisiseko solawulo kwaye babelwa uxanduva lwemisebenzi esisiseko yezolawulo.

Ukuqeshwa kwaba baxhamli kube negalelo elibonakalayo kwimpilo yabantu kunye neentsapho zabo. Ezi zikhundla zijolise ikakhulu ekuqeshweni kwabasetyhini kunye namaqela ekujoliswe kuwo kulutsha, ahlala kuluntu olungqonge amaziko enkubeko koomasipala bengingqi abohlukeneyo njengoko kubonisiwe ngezantsi.

Umasipala wezekhaya	Iidolophu	Iziko	Bebonke abafundi abafunda umsebenzi
Oudtshoorn	Schoemanshoek & Oudtshoorn	Iziko lenkcubeko laseSchoemanspoort	9
Stellenbosch	Stellenbosch	Iziko lenkcubeko lase-Okkie Jooste	10
Matzikama	Lutzville	Iziko lenkcubeko laseKoekenaap	5
Drakenstein	Paarl	Iziko lenkcubeko laseGroot Drakenstein	10
Drakenstein	Paarl	iBien Donne Manor House	6
Bloubergstrand	Melkbosstrand, Atlantis	Iziko leNkcubeko laseMelkbos kunye ne	7
Bloubergstrand	Melkbosstrand, Atlantis	Ziko lenkcubeko laseMelkbos Oppiesee	6

ICANDELO B: linkcukacha zokwenziwa komsebenzi

Isicwangciso sokoyisa kwiindawo apho kungasetyenzwanga kakuhle kuzo

Ukungasebenzi kakuhle kubangwe ngubhubhane nokusetyenziswa kweziza njengokuzikhwebula.

Ngexesha lonyaka-mali omtsha, i-WCCC iza kumilisela imiba yemicimbi yeshishini ukuzama nokuphucula ukusetyenziswa kwamaziko ngokwenyusa amanani okufikelela.

Ukunika ingxelo ekuPhenduleni kweZiko kuBhubhane iKHOVIDI-19

Ayingeni

Ittheyibhile: Inkqubela phambili ekuPhenduleni kweZiko kuBhubhane iKHOVIDI-19

Inkqubo/ Inkqutyana	Ungenelelo	Indawo (kwiPhondo / kwiSithili / kuMasipala weNgingqi) (Apho kunokwe- nzeka)	Inani labaxhamli (Apho kunokwe- nzeka)	Ukwahlulwa- hlulwa kwaba- xhamli (Apho kunokwe- nzeka khona)	Lulonke uhlahlo lwabiwo- mali olwabelwe ungenelelo (R'000)	Uhlahlo lwabiwo- mali oluchithi- weyo ngo- ngenelelo ngalunye	Ungenelelo kwiiMveliso kwi-APP (apho kuno- kwenzeka)	Isiphumo ezikha- wulezi- leyo
Ayikho								

Iziphumo ezikhawulezileyo

Injongo	2020/21			2019/20		
	Uhlahlo lwabiwo-mali	Eyona nkcitho	Inkcitho (ngaphezu) ngaphantsi	Uhlahlo lwabiwo-mali	Eyona nkcitho	Inkcitho (ngaphezu) ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Iimpahla neeNkonzo	1 809	2 276	(467)	3 072	3 650	(578)
Iyonke	1 809	2 276	*(467)	3 072	3 650	(578)

* Inkcitho egqithisileyo ikakhulu inxulumene ne-GRAP 23: Uhlengahlengiso lweNkonzo yeSisa olwenziwe kwimivuzo engama-R 485 000 enxulumene nabasebenzi bolawulo lwezemali yeQumrhu likaRhulumente. linkcukacha ezizezinye zicacisiwe kwiiNkcazo zeMali zoNyaka ze-WCCC, inqaku le-13.

4. UKUQOKELELWA KWENGENISO

Ubhubhane iKHOVIDI -19 ube nefuthe elibi kuqokelelo lwengeniso eqikelelweyo yequmrhu loluntu. Uluntu alunakho ukuqhubeka neenkqubo zalo ezilindelekileyo oluthi luqhele ukuzenza kumaziko enkubeko alawulwa yiKhomishini, ngenxa yemithetho engqongqo yokumiswa ngxi kweentshukumo.

IKhomishini incedise iSebe lezeMpilo, xa ibicelwe yi-DTPW, ukwenza ukuba amaziko afumaneka njengeziza zokuzikhwebula. Nangona eli ziko lingakhange lenze mali linike iPhondo izixhobo eziyimfuneko ngelo xesha. Oku kwenze ukuba abantu abosulelekileyo beKHOVIDI-19 bachache kumaziko enkubeko kwiindawo abahlala kuzo. Eli nyathelo liphucule ubudlelwane phakathi kwamasebe, nalapho uhlahlo lwabiwo-mali lwalungelelaniswa ukulungiselela indlela ecwangcisiweyo yokulwa okanye ukunciphisa impembelelo yemali kubhubhane. Ukusebenza ngokubambisana phakathi kweDCAS, iSebe lezeMpilo kunye ne-DTPW bancedisa ekuthomalaliseni iintshukumo zokuzulazula nokubonisa ukuba urhulumente wephondo uzimisele ukuhlanganisa izibonelelo zakhe ngexesha likaxakeka.



Iziko laseKoekenaap lisetyenziswa njengesiza sokuzikhwebula kubahlali beendawo ezingqongileyo.

Umthombo weNgeniso	2020/21			2019/20		
	Uqikelelo	Esona Sixa-mali siqokelelweyo	Uqokelelo (ngaphezulu) / ngaphantsi	Uqikelelo	Esona Sixa-mali siqokelelweyo	Uqokelelo (ngaphezulu) / ngaphantsi
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
Enye iNgeniso yokuSebenza	1 159	664	495	2 374	2 906	(532)
Intlawulo yoDluliso	561	2 149	(1 588)	524	524	-
Inzala yeNgeniso	89	90	(1)	174	174	-
Iyonke	1 809	2 903	*(1 094)	3 072	3 604	(532)

*Uqokolelo olungaphezulu lubhekisa ikakhulu kwiintlawulo ezongezelelweyo eziye zafunyanwa kwiSebe leMicimbi yeNkcubeko neMidlalo ukubuyekeza iziko ngelahleko yengeniso ngenxa yokumiswa ngxi kweentsukumo kuZwelonke okubangelwe ngubhubhane weKHOVIDI-19 njengoko onke amaziko ayevaliwe kwiinkampu ngeli xesha.

5. UTYALO LWENKUZI

Amaziko enkubeko adlala indima ebalulekileyo njengesixhobo sothethathethwano olunokuba luncedo kunye notshintsho nokomeleza imingxilo enegalelo ekwakheni intlalo yoluntu lwethu. Le meko iziko elibonelela ngayo lifuna ukuphuculwa nokulondolozwa ukuqinisekisa ukuba lihlala likwimeko eyamkelekileyo kubasebenzisi.

Ukuphuculwa kwamaziko enkubeko kuyabandakanywa kwiNgxelo ye-CAPEX elawulwa neyabelwe imali yi-DTPW. IKhomishini yeNkcubeko yeNtshona Kapa rhoqo ngonyaka ichonga uhlaziyo olufunekayo kumaziko enkubeko ize irekhode kwisiCwangciso soLawulo lwee-Asethi zoMsebenzisi (i-UAMP); eyinxalenye yezicwangciso ezibanzi zeziseko zophuhliso zamaziko/ izakhiwo kwiphondo phantsi kolawulo lweSebe lezoThutho neMisebenzi yoLuntu (i-DTPW). Ukumiswa ngxi kweentshukumo kuye kwabangela ukulibaziseka komsebenzi kwaye ke ngoko ukuphuculwa kwendawo yeSchoemanspoort kwagqitywa kuphela xa kuphela unyaka-mali. Ulondolozo oluphantsi kunye nezixhobo ezilungele isimo ziye zaziswa ngexesha lolona hlaziyo kutshanje kumaziko. Oku kubandakanya ukusetyenziswa kwamazinki atywiniweyo, iiphaneli zelanga kunye neegiza kunye neendlela zokonga amanzi.

Uphuculo oluphambili olufumene inkxaso kwi-DTPW

Indawo yaseSchoemanspoort yahlaziywa ngokupheleleyo kubandakanya iholo. Izinto zangaphakathi zazo zonke izindlu ekuhlalwa kuzo ngeholidi kwiziko zaphuculwa kwaye uphahla lwe-asbestos lwafakwa iithayile. Indlu engenamntu kunye nezindlu ekuhlalwa kuzo ngabasebenzi zazifakwe iishawari kunye neekhabhathi zekhitshi ezintsha. Iindleko zahlawulwa yi-DTPW kwaye oku kwanceda kakhulu njengoko ikhomishini yayinokuhambisa uhlahlo lwabiwo- mali olungqongqo ngokubhekisele kwiindleko ezisisiseko zokuqhuba amaziko kunye nemeko kaxakeka eyathi yavela.

Okubonisa uphuculo kwiziko lenkcubeko laseSchoemanspoort





1. INTSHAYELELO

Ulawulo lwequmrhu lubandakanya iindlela kunye neenkqubo apho amaziko oluntu ayalelwa, elawulwa aze enziwe ukuba aphenhule. Ukongeza kwiimfuno zowiso-mthetho ezisekelwe kuwiso-mthetho olunako kwequmrhu likarhulumente, kunye noMthetho weeNkampani, ulawulo lweshishini ngokubhekisele kumaziko oluntu lusetyenziswa ngokwemigqaliselo yoMthetho woLawulo lweMali kaRhulumente (i-PFMA) kwaye luqhutywa ngokuhambelana nemithetho-siseko equlethwe kwiNgxelo yeKumkani kuRhulumento loMbutho.

IPalamente, iSigqeba neGunya eliPhendulayo lequmrhu loluntu zinoxanduva lorhulumento lequmrhu.

2. IIKOMITI YEENGQOKELELA YEENCWADI

Iikomiti zePalamente yePhondo ezongamele i-WCCC ziiKomiti eziMiyo zoKhuseleko loLuntu, iMicimbi yeNkcubeko neMidlalo kunye neKomiti eMiyo kwii-Akhawunti zikaRhulumente (i-SCOPA).

IKomiti eMiyo kwiMicimbi yeNkcubeko, uKhuseleko loLuntu kunye neKomiti yee-Akhawunti zikaRhulumente	
Umhla woluleko	UMba ophandi kwengqalasela
Owe-12 kweyeSilimela wama-2020	Isishwankathelo seSebe leMicimbi yeNkcubeko neMidlalo nge-1, 2, 3, ngeNgxelo yokuSebenza yeKota yowama-2019/20.
Owe-15 kweyeKhala wama-2020	Isishwankathelo seSebe leMicimbi yezeMveli ngomThetho oYilwayo woLwaluko lweMveli [B7B-wama-2018] (NCOP)
Owe-16 kweyeKhala wama-2020	Umxholo: Ukwenza amagqabantshintshi ngoMgaqo-Sihlomelo oYilwayo weMitshato yesiNtu [B12-wama-2019] (NCOP)
Owama-27 kweyeKhala wama-2020	Ukuqwalaselwa kweVoti ye-13: iMicimbi yeNkcubeko neMidlalo, kwiShedyuli yoMthetho oYilwayo woHlengahlengiso loLwabiwo-mali lweNtshona Kapa (KHOVIDI-19) [B4 - wama-2020]
Owama-27 kweyeNkanga wama- 2020	Ukuqwalaselwa kweVoti ye-13: iMicimbi yeNkcubeko neMidlalo kwiShedyuli yoMthetho oSayilwayo woLungelelwaniso lwesiBini eNtshona Kapa, kowama- 2020
Owesi-4 kweyomNga wama-2020	Ingxoxo ngeNgxelo yoNyaka ka-2019/20 yeKhomishini yeNkcubeko yeNtshona Kapa.
Owe-18 kweyoMsintsi wama-2020	Umxholo: Ukwenza amagqabantshintshi yiKhomishini yeNkcubeko yeNtshona Kapa malunga nendlela ekhethiweyo kunye nemodeli yeekhrayitheriya xa kusenziwa udliwanondlebe kunye nokukhethwa kwamalungu ekomiti, kunye neendlela esele zibekiwe zokunciphisa umngcipheko ochongiweyo onxulumene nokukhuselwa okungonelanga kweziseko zophuhliso / zenkcubeko
Owama-29 kweyoMqungu wama-2021	Ingxoxo ngeNgxelo yoNyaka wama-2019/20 yeKhomishini yeNkcubeko yeNtshona Kapa.
Owe-17 kweyoKwindla wama-2021	Ukuqwalaselwa kweVoti ye-13: iMicimbi yeNkcubeko neMidlalo kwiShedyuli yoMthetho oSayilwayo woLungelelwaniso lweSithathu (kowama-2020/21 wonyaka-mali), kowama-2021 kunye nengxoxo ngeVoti 13 kwiShedyuli yoMthetho oYilwayo woLwabiwo weNtshona Kapa, kowama-2021

3. IGUNYA LOLAWULO

IGunya loLawulo lenze uxanduva lokongamela ngokubeka esweni iinkcukacha zezemali nezingezizo ezemali ngeli xesha lophononongo. Ezi ngxelo zilandelayo zangeniswa ngeenjongo zokubeka esweni:

INgxelo yokuSebenza yeKota	Yowama-31 kweyeKhala wama-2020; yowama-31 kweyeDwarha wama-2020; yowama-31 kweyoMqungu wama-2021; yowama-30 kuTshazimpuzi wama-2021
INgxelo yoBeko-liso yoNyaka	Yowama-31 kweyeKhala wama-2020; yowama-31 kweyeDwarha wama-2020; yowama-31 kweyoMqungu wama-2021; yowama-30 kuTshazimpuzi wama-2021

4. IGUNYA ELIPHENDULAYO/IBHODI

IKhomishini yeNkcubeko yeNtshona Kapa isebenza ngaphakathi kwemida okanye imigaqo-sikhokelo yoMthetho weKhomishini yeNkcubeko yeNtshona Kapa kunye noMthetho wamaBhunga eNkcubeko, we-14 we-1998 ukuqinisekisa ukusebenza ngokukuko ngokunikezelwa kweenkonzo kubemi beNtshona Kapa. Iinjongo zeKhomishini yeNkcubeko kukugcina, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Kapa, ngokomgaqo-nkqubo omiselwe nguMphathiswa wePhondo.

Ukubaluleka nenjongo yeKhomishini

Ukuze kuzalisekise iinjongo apho iKhomishini yeNkcubeko yayimisela, iKhomishini kufuneka:

- ithathele ingqalelo ubhaliso norhoxiso lwamabhunga enkcubeko;
- iphathe, ilawule, iphuhlise ize ilondoloze impahla eshenxiswayo nengashenxiswayo
- ibeke phantsi kolawulo ngokubhekisele kwicandelo lesi-2(1)(a) okaney (b); kwaye
- yenze ngokweminye imisebenzi njengoko uMphathiswa wePhondo eyabele iKhomishini.

IKhomishini yeNkcubeko inokuthi ngokuzithandela, okanye ngokwesicelo soMphathiswa wePhondo okanye ngesicelo sebhunga lezenkcubeko okanye amabhunga enze izindululo malunga nokuba iinjongo zeKhomishini yeNkcubeko zinokufezekiswa njani ngokubhekiselele kokunye kwezi ndawo zilandelayo:

- ubugcisa obubonwayo, obenziwayo kunye noboncwadi;
- inzululwazi yendalo kunye neyabantu;
- amacandelo embali yenkcubeko; kunye
- nolwazi lwenkcubeko nokuzibandakanya kolutsha.

Indima yeKhomishini yile ilandelayo:

IKhomishini yeNkcubeko inganikezela ngoncedo kwizixhobo zayo ezifumanekayo, kwibhunga lenkcubeko okanye kumabhunga njengoko kumiselwe phantsi koMthetho, ngoku

- bonelela ngenkxaso kwiiprojekthi ezinxulumene nenkcubeko, uphando neenkomfa amaxesha ngamaxesha amiselwe nguMphathiswa wePhondo, nalapho ibhunga lenkcubeko okanye ibhunga lifake isicelo
- kukhuthaza nokulungelelanisa uqhakamshelwano lwenkcubeko kuzwelonke nakwamanye amazwe; kunye
- Nokubonelela ngeenkukacha ukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko.

Ubume beKhomishini

Igama	Ukuchongwa (ngokweBhodi yeQumrhu liKaRhulumente)	Umhla wokonyulwa	Umhla woku- rhoxa	Iziqinisekiso	Ikhondo lobuNgcali	uBongameli beBhodi (Uluhlu lwama- qumrhu)	Ezinye iiKomiti okanye amaQela okusebenza (umz.: iKomiti yophicotho- zincwadi/iqela lokusebenza lobuPhathiswa)	Inani lee- Ntlanga- niso ezizi- nyasiweyo
Fani Chuma	uSihlalo:we- WCCC	We-15 kweye- Dwarha wama-2018	ayingeni	B Admin Public Admin (Honours)	UbuGcisa boKwenzia; Ukubandakanywa kolutsha kwinkcubeko; kunye Nokukhuthaza inkcubeko ngamajelo eendaba.	Abukho	Azikho	4
Jama Zukile	uSekela-Sihlalo: we-WCCC	We-15 kweye- eDwarha wama-2018	ayingeni	PhD Linguistics, UCT, 2007; MA in African Languages, UCT, 1995; BA Honours in African Languages, Unisa 1998; BA majoring in History Vista University PE 1985	uLwimi neNkcubeko Uqheliso lweMisebenzi lokufundiswa kolwimi okujoyise kwikhondo lomsebenzi; Ukufundisa ulwimi wesibini; Uphando loluntu; kunye noncwadi lwase-Afrika	Abukho	Azikho	3
Loubser Madre	uSihlalo: iKomiti yamaBhunga eNkcubeko	We-15 kweye- eDwarha wama-2018	ayingeni	Bachelor of Music (M.Mus.); Performance Diploma in Music; Certificate in Music; and National Senior Certificate (NSC)	IMvumi eQeqeshiweyo; Umphuhlisi wolutsha; iProjekthi neeMveliso; Ukudibanisa amalungu oluntu kunye nomquzeleli woCweyo.	Abukho	Omele iNtshona Kapa e-NAC	4

Igama	Ukuchongwa (ngokweBhodi yeGumrhu iikaRhulumente)	Umhla wokonyulwa	Umhla woku- rhexa	Iziqinisekiso	Ikhondo lobuNgcali	uBongameli beBhodi (Uluhlu lwama- qumrhu)	Ezinye iKomiti okanye amaQela iKomiti yophicotho- zincwadi/igela lokusebenza lobuPhathiswa)	Inani lee- Ntlanga- niso ezizi- nyasiweyo
Nokwaza Lungelo	uSihlalo: iKomiti yolwalathiso loLwaluko	We-15 kwey- eDwarha wama-2018	ayingeni	Bachelor of Arts; Higher Diploma in Education; Advanced Diploma for Educators of Adults; Honours in Bachelor of Administration; Philosophy Degree; Postgraduate Diploma in Law; and Master of Arts School of Public Leadership	Ulwazi olubanzi lweNkcubeko yeLifa leMveli labantu abangabeNguni; Ukuqondwa nzulu kweenkqubo zenkcubeko yabantu abangabeNguni; Unolwazi lobuchule olunxulumene nokwenza izithethe ezingcwele zeSiXhosa kunye nonqulo lwesiNtu.	None	Western Cape Language Committee	5
Ryke Elizabeth	uSihlalo: iKomiti yamaZiko eNkcubeko	We-15 kwey- eDwarha wama-2018	ayingeni	B Mus; Public Relations course;	Ukufundisa; uMlawuli wezoMculo; uMbhaxeshi weKwayala eSenior Primary; uMcebisi; isiFundo sabuCalu; umfundisi- ntsapho wezoMculo weXesha elithile kunye noMlawuli weProjekthi osiSigxina kwaye unesakhono ekufundiseni iMarimba	Abukho	Azikho	3
Fefeza Patrick	iLungu: iKomiti yamaZiko eNkcubeko	We-15 kwey- eDwarha wama-2018	ayingeni	BA (History Anthropology; and Post Grad. Diploma (Museums/Heritage Studies (UWC)	Wasebenza kwilifa leMveli leNtshona Koloni; UMbhalisi weDSD; umphathi kwiprojekthi ye-DOH; kunye nosihlalo weKomiti yoLwalathiso ye-WCCC yolwaluko ngowama-2015 - 2018.	Abukho	Azikho	-

Igama	Ukuchongwa (ngokweBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla woku- rhexa	Iziqinisekiso	Ikhondo lobuNgcali	uBongameli beBhodi (Uluhlu lwama- qumrhu)	Ezinye iikomiti okanye amaQela okusebenza (umz.: ikomiti yophicotho- zincwadi/igela lokusebenza lobuPhathiswa)	Inani lee- Ntlanga- niso ezizi- nyasiweyo
Witbooi John Cornelius	iLungu: iKomiti yamaZiko eNkcubeko	We-15 kwey- eDwarha wama-2018	ayingeni	Educator;	Ubuntu (Imbali, ubugcisa, imbali yenkcubeko, inkcubeko). Ukubandakanyeka kolutsha kwinkcubeko nakwinkcubeko yamaNama Inkokheli kaZwelonke yesiduko sama-Witbooi Nama kunye nosihlalo kaZwelonke wekomiti esebenzayo yama-Khoe kunye noMthwa.	Abukho	Azikho	-
Guma Zama	iLungu: iKomiti yamaZiko eNkcubeko	We-18 kwey- eDwarha wama-2018	ayingeni	Senior Certificate	Izakho ezisekelwe kukhathalelo lwasemakhaya	Abukho	Azikho	-
Baard Petronell	iLungu: iKomiti yamaZiko eNkcubeko	We-15 kwey- eDwarha wama-2018	ayingeni	BA, Drama Honours (US)	Ukhuphiswano lukaZwelonke lokuCula (i-ATKV); Kurekhodwe i-Albham yeVidiyo yoMculo; Utyunjelwe ibhaso le-SAMA; Amabhaso e-FNB vita eCabaret, iMveliso yakKhe kwi- cabaret..	Abukho	Azikho	4
Nongalaza John	iLungu: iKomiti yamaZiko eNkcubeko	We-15 kwey- eDwarha wama-2018	ayingeni	Bachelor of Law (B Yuris); Master of Philosophy (Applied theology); Cape Town Baptist Seminary in conjunction with the University of Pretoria	Isiko loLwaluko labeSotho namaHlubi Initiation ritual	Abukho	Azikho	-

Igama	Ukuchongwa (ngokweBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla woku- rhexa	Iziqinisekiso	Ikhondo lobuNgcali	uBongameli beBhodi (Uluhlu lwama- qumrhu)	Ezinye iikomiti okusebenza (umz.: Ikomiti yophicotho- zincwadi/Iqela lokusebenza lobuPhathiswa)	Inani lee- Ntlanga- niso ezizi- nyasiweyo
Rall Medee	iLungu: iKomiti yamaZiko eNkcubeko	We-15 kweye- Dwarha wama-2018	ayingeni	Bachelor of Arts; Diploma for Educators of Adults; Master's Degree in Education and PhD Candidate	iMyuziyam ye-Iziko; iMyuziyam yoMzantsi Afrika; uMfundisi-ntsapho eProgress College	Abukho	Azikho	3
Geoffrey Mamputa	iLungu: iKomiti yamaZiko eNkcubeko	We-18 kweyo- Kwindla wama- 2020	ayingeni	n/a	Abanezakhono kuPhando IwezeNkcubeko; Unxibelelwano lwenkcubeko kunye nokusebenzisana; UPhuhliso loMbutho neQhinga noLamlo loLuntu kunye noThethwano Ukusonjululwa kwembambano-Ucwangciso lwexesha elizayo	Abukho	Azikho	2
Thamsanqa Mbongo	iLungu: iKomiti yamaZiko eNkcubeko	We-18 kweyo- Kwindla wama- 2020	ayingeni	Diploma in Performing Arts	uMlingisi waseMzantsi Afrika; uMbali, uMlawuli netshantliziyo loBugcisa nomququzeleli weMidlalo yeQonga	Abukho	Azikho	2
Joko Prince	iLungu: iKomiti yolwaLathiso loLwaluko	We-15 kweye- Dwarha wama-2018	ayingeni	B Tech in Human Resource Management	Ukuthanda inkcubeko yesiXhosa; Ukuxhasa abagcini nabanyangi ngokwesintu, abakhwetha kule minyaka ili- 15 idlulileyo kwaye Usihlalo weQonga loLwaluko laseHazeldene iminyaka eli- 10.	Abukho	Azikho	4

IiKomiti

IKomiti	Inani leentlanangiso ezibanjiweyo	Inani lamalungu	Igama lamalungu
IKhomishini yeNkcubeko yaseNtshona Kapa	4 liSeshoni zokuGqibela	10	Nksz. Chuma Fani (uSihlalo) Nksz. Madre Loubser Nksz. Petronel Baard Nksz. Elizabeth (Betsie) Ryke Mnu. Lindile Prince Joko Mnu. Lungelo Nokwaza Ms. Medee Rall Mnu. Zukile Jama Mnu. Geoffrey Mamputa Mnu. Thamsanqa Mbongo
IKomiti yolwaLathiso loLwaluko	1 Intlanganiso yenjongo ethile	2	Mnu. Lindile Prince Joko Mnu. Lungelo Nokwaza

Umvuzo wamalungu ebhodi

Imigodlo yenkonzo emsebenzini kwabo basezikhundleni kwamanye amaziko asemthethweni kunye namanye amaziko achazwa nguMphathiswa wezeMali kwaye achazwe kwiSetyhula kaNondyebo wePhondo. Intelekelelo kaSihlalo ngama-R486.00 ngeyure, elikaSekela Sihlalo ngama-R342.00 ngeyure aze amalungu ibe ngama-R298.00 ngeyure.

Igama	Umvuzo R`000	Ezinye izibonelelo (S&T) R`000	Iyonke R`000
Nksz. Chuma Fani (uSihlalo)	6	0	6
Mnu. Ntsikelelo Nongalaza	0	0	0
Nksz. Madre Loubser	4	0	4
Nksz. Petronel Baard	3	0	3
Mnu. Patrick Zoyisile Fefeza	0	0	0
Nksz. Elizabeth (Betsie) Ryke	3	0	3
Mnu. Lindile Prince Joko	3	0	3
Mnu. Lungelo Nokwaza	4	0	4
Nksz. Medee Rall	2	0	2
Mnu. John Witbooi	0	0	0
Mnu. Zukile Jama	3	0	3
Mnu. Zama Guma	0	0	0
Mnu. Geoffrey Mamputa	2	0	2
Mnu. Thamsanqa Mbongo	3	0	3
Iyonke	33	0	33

5. ULAWULO LOMNGCIPHEKO

IKomishini yeNkcubeko yeNtshona Kapa ithatha inxaxheba kwiKomiti yoLawulo loMngcipheko kunye neKomiti yeeMikhwa eseSikweni (i-ERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ukunceda iGosa eliPhendulayo ekuphumezeni uxanduva lwalo ngokunxulumene nolawulo lomngcipheko.

Uxanduva lwe-ERMECO

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

Amalungu e-ERMECO

I-ERMECO ine-AO kunye namalungu akhethiweyo eSebe leMicimbi yeNkcubeko kunye neqela lolawulo kwaye usihlalo wayo liGosa ePhendulayo leSebe leMicimbi yeNkcubeko neMidlalo. Umlawuli oyiNtloko: iMicimbi yeNkcubeko kunye noMlawuli: wezoBugcisa, ezeNkcubeko kunye nezoLwimi ziqwalaselwe kwimiba enxulumene neziko kwi-ERMECO yeSebe. NgokweMigqaliselo yalo yoQeqesho i-ERMECO yadibana amatyeli amane (ngekota) kunyaka ophantsi kophononongo. Uninzi lweentlanganiso bezizinyaswe ngawo onke amalungu okanye abameli bakhe.

Ittheyibhile engezanzi iveza iinkcukacha ezifanelekileyo kumalungu e-ERMECO:

Ilungu	Isikhundla	Ezizinyasi- weyo	Umhla wokonyulwa
Mnu. B Walters	iGosa eliPhendulayo (uSihlalo we-ERMECO)	3	31/03/2017
Nksz. B Rutgers	uMlawuli: uLawulo lwezeMali- (i-CFO)	3	31/03/2017
Nksz. C Sani	uMlawuli: iNkonzo yeThala leeNcwadi	4	31/03/2017
Mnu. D Esau	iSekela-Mlawuli: uLawulo lwaNgaphakathi (iNtshatsheli yoMngcipheko)	4	31/03/2017
Mnu. D Flandorp	iSekela-Mlawuli: IYunithi yoBudlelwane beQumrhu (iGosa leMikhwa eseSikweni)	1	31/03/2017
Mnu. G Mohamed (wayishiya i-DCAS ngowama-31 kweyeThupha wama- 2020)	uMlawuli: uLawulo loMxholo weShishini	3	31/03/2017
Mnu. G Redman	i-CD: iMicimbi yeNkcubeko	4	31/03/2017
Nksz. J Boulle	i-CD: iGame Changer yaseMva kokuPhuma kweSikolo	3	31/03/2017
Nksz J Moleleki	uMlawuli: uBugcisa, iNkcubeko noLwimi	4	31/03/2017
Dr L Bouah	i-CD: iMidlalo noLonwabo	4	31/03/2019
Gqr M Dlamuka (wayishiya i-DCAS ngowama-30 kweyeNkanga wama-2020)	uMlawuli: iiMyuziyam, iLifa leMveli neeNkonzo zokuThiywa kwamaGama eeNdawo	4	31/03/2017
Nksz N Dingayo	uMlawuli: iNkonzo yoLondolozo lweeNkcukacha yePhondo	4	12/03/2019
Mnu. S Julie	uMlawuli: uLawulo lwesiCwangciso neNkxaso yoLawulo oluSebenzayo	4	31/03/2017
Mnu. T Tutu	uMlawuli: iNkuthazo neMidlalo	4	31/03/2017
Mnu. P Hendricks	uMlawuli: uPhuhliso lwezeMidlalo	4	31/03/2017

Oku kulandelayo sisalathiso samanye amagosa azimase iintlanganiso ze-ERMECO kunyaka ophantshi kophononongo:

Abanye abazimasi	Isikhundla	Ezizinyaziweyo
Nksz. A Haq	uMlawuli: uLawulo loMngcipheko weShishini (i-DotP)	3
Mnu. D Micketts	uMcebisi oyiNtloko woMngcipheko: uLawulo loMngcipheko weShishini (i-DotP)	4
Nksz. N Mabude	uMcebisi oyiNtloko woMngcipheko: uLawulo loMngcipheko weShishini (i-DotP)	4
Nksz. M Natesan	iSekela-Mlawuli: iiNkonzo zoPhando olunzulu lwePhondo (i-DotP)	4

Imisebenzi ephambili ye-ERMECO

Ekuphumezeni imisebenzi yayo, i-ERMECO yenze le misebenzi iphambili ilandelayo ngexesha lonyaka:

- Iphonononge isiCwangciso soLawulo loMngcipheko leSebe neQhinga lokuPhumeza; ngokwesindululo seKomiti yoPhicotho-zincwadi nokuvunywa yi-AO;
- Ibeke iliso yaza yahlola imingcipheko kumaqela amiselweyo amaqondo amanqanaba enkanuko, yaqwalaselwa yaza yasetyenziswa kwinkanuko yomngcipheko nokunyamezelana ngokwemiqathango yoMgaqo-nkqubo wesiCwangciso soLawulo loMngcipheko wePhondo kunye neQhinga (i-PERMPs) eyamkelwe ngaBaphathi abaPhezulu bePhondo; Okuxelwe kwi-AO naluphi na utshintsho kwimeko yomngcipheko weSebe;
- Iqinisekisele ngomngcipheko wesicwangciso sobumi besebe. Oku kubonisa iinzame zesebe ekujonganeni nezinto ezinegalelo kunye neempembelelo ezinxulumene ngqo nommi;
- Ifumene ubungqondi bomngcipheko kunye neengxelo eziqhelekileyo;
- Ibone imingcipheko evelayo;
- Ibeke iliso kuphunyezo lwesiCwangciso soPhunyezo lokuThintelo lobuQhophololo noRhawaphilizo;
- Ivavanye ubungakanani nokusebenza kokudityaniswa kolawulo lomngcipheko kwisebe;
- Ihlole uphunyezo Mgaqo-nkqubo woLawulo loMngcipheko, isiCwangciso-qhinga kunye noMiliselo;
- Ivavanye ukusebenza ngokukuko kunye neendlela zokuthomalalisa ukujongana nezixhobo, imigaqo yokuziphatha kunye nomngcipheko wolwaphulo-mthetho kuqoqosho;
- Ukubonelela ngolawulo lokuziphatha kakuhle kwisebe.

Imingcipheko ephambili enikwe ingqwalasela nekuqutyiswene nayo enyakeni

Owona mngcipheko uphambili wesicwangciso weQumrhu esanikwa ingqwalasela nekuqutyiswene nawo kunyaka onxulumene nengeniso engaphelelanga yengqeshiso ukuhlawula inkcitho kulondolozo lwamaziko.

Eminye imingcipheko yanikwa ingqwalasela/ingxoxo kwiintlanganiso ze-ERMECO zekota. Abalawuli abaphezulu kwakufuneka babonelele ngengxelo kwinkqubo yophunyezo lwezicwangciso zokwenza ukuncitshiswa komngcipheko onokuthi wenzeke kwaye/okanye ifuthe xa kunokuthi kwenzeke. I-ERMECO ikwadlulisele umngcipheko emva ukuze uhlalutywe nangakumbi ze kunikwe ingcebiso kuncitshiso okanye imisebenzi eyongezelelweyo kulawulo lwemingcipheko.

IKomiti yoPhicotho-zincwadi yeQela loLuntu ibonelele ngokuzimeleyo kwinkqubo yequmrhu yolawulo lomngcipheko. IKomiti yoPhicotho-zincwadi yanikwa iingxelo zenkqubela yekota ye-ERM kunye neerejista zomngcipheko ukuze zenze indima yazo yokongamela ezimeleyo.

Imingcipheko ephambili evelayo kunyaka-mali olandelayo

Iqumrhu liyazi kakuhle imeko yoqoqosho kunye nokuncipha kwemvulophu yohlahlo lwabiwo-mali xa kuthelekiswa neetstwelo zentlalo. Le mingcipheko isenokuba ijongwe ngeliso lokhozi kwaye ibekwe iliso, kuxoxwa ngayo kwaye iyalawulwa.

Isiphelo

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

6. ICANDELO LOLAWULO LWANGAPHAKATHI

Luxanduva lweGosa elinoXanduva ukuvavanya rhoqo nokuvavanya ulawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo ekhoyo iyasebenza, iyasebenza kwaye iyabonakala kwaye iyaphuculwa xa kufuneka njalo. Ukufezekisa oku, kubanjwa isicwangciso sophuculo lwezemali kunye neentlanganis eziphambili zolawulo noMphicothi-zincwadi Jikelele, abaphathi beenkqubo beSebe/leQumrhu likaRhulumente kunye noMphathiswa. Le yinkqubo eqhubekayo ukuqinisekisa ukuba iWCCC igcina iziphumo zophicotho-zincwadi olungenachaphaza.

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

7. UPHICOTHO-ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO- ZINCWADI

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

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

Umsebenzi woPhicotho-zincwadi lwaNgaphakathi ogqityiweyo kulo nyaka uphantsi koqwalaselo lweQumrhu ubandakanye iingxoxo ezintlanu zokuqinisekisa. Iinkcukacha zezi ngoxo zibandakanyiwe kwingxelo yeKomiti yoPhicotho-zincwadi.

- IKomiti yoPhicotho-zincwadi isekwe njengequmrhu elibeka esweni, ibonelela ngolawulo oluzimeleyo kulawulo, iinkqubo zomngcipheko kunye neenkqubo zolawulo kwiSebe nakwiQumrhu, ezibandakanya ukongamela kunye nokuphononongwa koku kulandelayo:
- Umsebenzi woPhicotho-zincwadi lwangaPhakathi;
- Umsebenzi woPhicotho-zincwadi lwangaPhandle (uMphicothi-zincwadi Jikelele woMzantsi Afrika - i-AGSA);
- Iqumrhu loCwangciso-mali nokunikwa kwengxelo
- Imigaqo-nkqubo yoCwangciso-mali weQumrhu
- ULawulo lwe-AGSA nengxelo yophicotho-zincwadi
- UBeko-liso lweQumrhu lonyaka;
- ULawulo loMngcipheko weQumrhu;
- ULawulo lwangaPhakathi;
- Iinjongo ezimiswe kwasekuqaleni;
- Indlela yokuziPhatha noPhengululo oluNzulu.

Ittheyibhile engezantsi ibonisa iinkcukacha ezifanelekileyo kumalungu eKomiti yoPhicotho-zicwadi:

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

8. UKUTHOBELA IMITHETHO NEMIMISELO

Iqumrhu lineenkqubo, imigaqo-nkqubo neendlela ezikhoyo ukuqinisekisa ngothotyelo lwemithetho nemimisele.

9. UBUQHOPHOLLO NORHWAPHILIZO

Ubuqhophololo norhwaphilizo zimele umngcipheko onokubakho kwiimpahla zeSebe kwaye zinokuba nefuthe elibi kunikezelo lweenkonzo nakwindumasi yeSebe.

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

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

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

Abasebenzi nabaqeshwa abahlaba umkhosi ngezikrokro zobuqhophololo, urhwaphilizo nobusela bayakhuselwa ukuba oko bakuvezayo kukhuselweyo (okt kuyafikelelwa kwiimfuno ezisemthethweni zoMthetho weZibhengezo oKhuselekileyo, uMthetho wama-26 wama-2000 umz. Umgano-nkqubo

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

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

10. UKUNCIPHISA UKUNGQUBANA KWEMIDLA

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

11. INDLELA YOKUZIPHATHA

Amalungu eKhomishini yeNkcubeko yaseNtshona Kapa asebenza ngokweKhowudi yeNdlela yokuziphatha eyamkelwe yiKhomishini.

12. UKHUSELEKO LWEZEMPILO NEMICIMBI YEZENDALO

Ngenxa kabhubhane weKHOVIDI-19, Imicimbi yezempilo, ukhuseleko kunye nokwezendalo ifumene isixa esikhulu sokuqwalaselwa ukuvunyelwa ukuba abasebenzi abasebenza kwisebe, abasebenza kumaziko enkubeko kunye nabakhenkethi basebenzise izibonelelo zoncendo eziboniswe kwimeko ekhuselekileyo.

Ngexesha leSilimela wama-2020, ngokwecandelo le-16 (5) leKHOVIDI-19 YOKUSEBENZA KWEZEMPILO NOKHUSELEKO KWIINKONZO ZOKUSEBENZA IKHOVIDI-19 (i-C19 OHS), wama-2020, ukuqeshwa kwamaGosa asixhenxe okuThobela iZiko leNkcubeko asixhenxe kwenziwa.

Umqaqo-nkqubo weMpilo noKhuseleko eMsebenzini i-(OHS) weKhowidi-19 waphunyezwa ngokudibene neMithetho yokuziphatha yaseMsebenzini apho amaGosa aThobela iZiko leNkcubeko aqhuba uhlolo lomngcipheko kwindawo yokusebenza ukuze kuqinisekise ukuba imigangatho yezempilo nokhuseleko iyagcinwa njalo.

Izixhobo zokukhusela ubuqu zathengwa kuTshazimpuzi nakuCanzibe wama-2020, zathunyelwa kumaziko enkubeko kwaye zajongwa ukuqinisekisa ukuzaliswa kwestokhwe kwakhona.

Ukuhlolwa kwe-Ofisi eliKomkhulu kwenziwa rhoqo, kodwa ngenxa yobhubhane weKHOVIDI-19, uphicotho-zincwadi lonyaka alukhange lwenziwe kwaye amanye amanyathelo aphunyezwa. Amagosa okuthobela amaziko enkubeko enze uhlolo lwawo, ngokusekwe kwiziphumo zonyaka ophelileyo, aphumeza amanyathelo okulungisa apho kufanelekileyo kwaye abuyisela iziphumo zohlolo ezihlaziyiweyo kwaNdlunkulu.

13. USOSIBA WEKHOMISHINI (UKUBA UKHONA)

Akekho

14. UXANDUVA KULUNTU

Akekho

15. INGXELO YEKOMITI YOPHICOTHU ZINCWADI

Sinovuyo ukuthi thaca ingxelo yethu yonyaka-mali ophele ngomhla wama-31 kweyoKwindla wama-2021.

Uxanduva lweKomiti yoPhicotho-zincwadi

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

Ukusebenza koLawulo lwangaPhakathi

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

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

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

- ULawulo lwamaZikho eNkcubeko
- IiNtengiselwano zoLawulo lweNtengo yeKHOVIDI-19 (iiProjekthi eziXananazileyo zoPhicotho-zincwadi lwangaPhakathi)
- INkqubo yeziFundo ze-Year Beyond
- IiNtlawulo zoDluliselo- IMibutho yeNkcubeko
- INkqubo eYandisiweyo yeMisebenzi yoLuntu

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

Ulawulo loNyaka kunye neNgxelo yeNyanga/yeKota

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

Uvavanyo lweengxelo zeMali

IKomiti yoPhicotho-zincwadi i:

- Phonononge yaza yaxoxa ngeengxelo zeMali zoNyaka ukuba zibandakanywe kwingxelo yoNyaka

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

Uthotyelo

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

IiNkonzo zoPhando-nzulu lwePhondo

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

IiNkcukacha zokuSebenza

IKomiti yoPhicotho-zincwadi iphonononge iinkcukacha kwiinjongo ezimiswe kwangaphambili njengoko kuchaziwe kwiiNgxelo yoNyaka.

INgxelo yoMphicothi-zincwadi Jikelele woMzantsi Afrika

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

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

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

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

Isiphelo

IKomiti yoPhicotho-zincwadi iyalincoma iQumrhu ngokufumana uphicotho-zincwadi olungenachaphaza ngaphandle kokufumana iziphumo ezibonakalayo. IKomiti yoPhicotho-zincwadi ihlala ixhalabile malunga nefuthe layo kwindleko. Iindleko zokuthotyelwa komthetho zinesakhono sokususa izibonelelo ezingabileyo kunikezelo lweenkonzo ukugcina iziphumo zophicotho-zincwadi.

Mnu Ameen Amod

USihlalo weKomiti yoPhicotho-zincwadi yeQela loLuntu

IKhomishini yeNkcubeko yaseNtshona Kapa

Umhla woku-01 kweyeThupha wama-2021

16. IINKCUKACHA ZOKUSEBENZA KOTHOTYELO LWE-B-BBEE

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

Ingaba iSebe / iQumrhu likaRhulumente lisebenze kuzo zonke iZenzo zeNdlela yokuziPhatha (isiQinisekiso se-B-BBEE kwiNqanaba loku-1 ukuya kwelesi-8) malunga noku kulandelayo:

Indlela yokwenza	Impedulo Ewe / Hayi	Ingxoxo <i>(kuquka ingxoxo kwimpendulo yakho neyalatha iindlela ezithathiweyo zokuthobela)</i>
Ukumisela indlela yeziqinisekiso zokukhupha iimvume, izivumelwano okanye ezinye izigunyaziso ngokumalunga nomsebenzi wezoqoqosho malunga nawo nawuphina umthetho?	Hayi	IQumrhu alizikhuphi iimvume, izivumelwano okanye ezinye izigunyaziso ngokumalunga nomsebenzi wezoqoqosho malunga nawo nawuphi na umthetho
Ukuphuhlisa nokuphumeza umgaqo-nkqubo wokukhetha intengiselwano?	Hayi	Umgqo-nkqubo we-SCM weQumrhu wenza ubonelelo lokuphunyezwa kokukhetha intengiselwano
Ukumisela indlela yeziqinisekiso zokuthengwa kwamashishini karhulumente?	Hayi	IQumrhu alibandakanywa kwintengiso yamashishini karhulumente.
Ukuphuhlisa indlela yokungena kwintsebenziswano necandelo labucala?	Hayi	IQumrhu alithathi nxaxheba kwintsebenziswano necandelo labucala
Ukumisela indlela yokuwongwa kwamaqithiqithi, izibonelelo neenkqubo zotyalo-mali kwinkxaso yokuPhuhliswa kwabaMnyama kwezoQoqosho?	Hayi	IQumrhu alikukwa ekuwongweni kwamaqithiqithi, izibonelelo neenkqubo zotyalo-mali kwinkxaso yokuPhuhliswa kwabaMnyama kwezoQoqosho.

1. INTSHAYELELO

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

2. IINKCUKACHA-MANANI ZOLONGAMELO LWEZABASEBENZI

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

ICANDELO E: linkcukacha zemali

IKhomishini yeNkcubeko yaseNtshona Kapa

liNngxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

INGXELO YOPHICOTHO-ZINCWADI LWANGAPHANDLE

1. INGXELO YOMPHICOTHI-ZINCWADI WANGAPHANDLE

UMphicothi-zincwadi Jikelele kwiPalamente yePhondo leNtshona Kapa kwiKhomishini yeNkcubeko yaseNtshona Kapa

Ingxelo kuphicotho-zincwadi lweengxelo zemali

Uluvo

1. Ndiziphicothile iingxelo zemali zeKomishini yeNkcubeko yeNtshona Koloni ebekwe kwiphepha lama-45 ukuya kwelama-68, ezibandakanya ingxelo yobume bemali ngowama-31 kweyoKwindla wama-2021, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwiasethi zizonke, ingxelo yokuhamba kwemali kunye isiteyitimenti sokuthalekisa uhlahlo lwabiwo-mali kunye neemali ezizizo zonyaka ophelileyo, kunye namanqaku kwiingxelo zemali, kubandakanya nesishwankathelo semigaqo-nkqubo ebalulekileyo yokunikwa kwengxelo.
2. Ngokoluvo lwam, iingxelo zemali zinobulungisa, ngandlela zonke, imeko yezemali yeKhomishini yeNkcubeko yeNtshona Koloni ngomhla wama-31 kweyoKwindla wama-2021, nokusebenza kwayo kwemali nokuhamba kwemali kulo nyaka kuye kwaphela ngokuhambelana neMigangatho yoMzantsi Afrika ngokubanzi. Ukuziqhelanisa nokuziqhelanisa noCwangciso-mali neemfuno zoMthetho woLawulo lweMali kaRhulumente, we-1999 (uMthetho woku-1 wama-1999).

Isiseko soluvo

3. Ndiluhube uphicotho lwam ngokuhambelana neMigangatho yeHlabathi kuPhicotho-zincwadi (ii-ISA). Uxanduva lwam phantsi kwalo migangatho luchaziwe ngokubanzi kuxanduva lomphicothi-zincwadi jikelele zophicotho-zincwadi zecandelo leengxelo zemali zengxelo yam.
4. Ndizimele ngokwam kwiqumrhu likarhulumente ngokuhambelana neBhodi yeMigangatho yokuZiphatha yeHlabathi leeNgcali zeKhowudi yabaphathi bamazwe (kubandakanywa iMigangatho yokuZimela yaMazwe ngaMazwe) (ikhowudi ye-IESBA) kunye nezinye iimfuno zokuziphatha ezichaphazelekayo kuphicotho lwam eMzantsi Afrika. Ndizalisekisile olunye uxanduva lwam lokuziphatha ngokwezi mfundo kunye neKhowudi ye-IESBA.
5. Ndikholelwa ekubeni ubungqina bophicotho-zincwadi endibufumeneyo banele kwaye bukulungele ukubonelela isiseko soluvo lwam.

Uxanduva lweGunya eliPhendulayo leengxelo zemali

6. Igunya eliphendulayo linoxanduva lokulungiselela nokunikezela okufanelekileyo kweengxelo zemali ngokweMigangatho yoMzantsi Afrika yeNkqubo yoCwangciso-mali eyamkelweyo ngokubanzi kunye neemfuno zoMthetho woLawulo lweMali kaRhulumente, we-1999 (uMthetho woku-1 we-1999), ulawulo lwangaphakathi njengoko igunya eliphendulayo ligqiba ekubeni kufuneka kwenziwe amalungiselelo eengxelo zemali ezingenaziphene, nokuba kungenxa yobuqhophololo okanye impazamo.
7. Ekulungiseleleni iingxelo zezimali, ugunyaziwe onoxanduva unoxanduva lokuvavanya ukubanakho kwequmrhu likarhulumente lokuqhubeka njengenkxalabo eqhubekayo, echaza, njengoko kufanelekile, imicimbi enxulumene nenkxalabo eqhubekayo kunye nokusebenzisa isiseko senkxalabo esiqhubekayo yocwangciso-mali ngaphandle kokuba unenjongo yokuphelisa iqumrhu loluntu okanye ayeke ukusebenza, okanye akanayo enye indlela eyiyo ngaphandle kokwenza njalo.

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophele ngowama-31 kweyoKwindla wama-2021

INGXELO YOPHICOTHU-ZINCWADI LWANGAPHANDLE

Uxanduva loMphicothi-zincwadi lokuphicotha iingxelo zemali

8. Iinjongo zam kukufumana isiqinisekiso esifanelekileyo malunga nokuba ingaba iingxelo zemali zizonke azinaziphene, nokuba kungenxa yobuqhophololo okanye impazamo, nokukhupha ingxelo yomphicothi zincwadi ebandakanya uluvo lwam. Uqinisekiso olunengqiqo linqanaba eliphezulu lokuqinisekisa kodwa ayisosiqinisekiso sokuba uphicotho-zincwadi olwenziwe ngokungqinelana nee-ISA luya kusoloko lubona ingxelo engeyiyo xa ikhona. Iingxelo eziphosakeleyo zinokuvula kubuqhetseba okanye kwimpazamo kwaye zithathwa njengezinto zokuba, ngokukodwa okanye ngokudibeneyo, zinokulindeleka ngokufanelekileyo ukuba zibe nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithathiweyo ngokwesiseko seengxelo zemali.
9. Inkcazelo yoxanduva lwam yophicotho-zincwadi lweengxelo zemali lubandakanyiwe kwisihlomelo sale ngxelo yophicotho-zincwadi.

INgxelo kuphicotho-zincwadi lwengxelo yokusebenza yonyaka Intshayelelo nobubanzi

10. Ngokuhambelana noMthetho woPhicotho-zincwadi zikaRhulumente wama-25 wama-2004 (i-PAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yalo, ndinoxanduva lokunika ingxelo ngokubaluleka nokuthembeka kweenkcukacha zomsebenzi ezichaziweyo kuthelakiswa neenjongo ezimiselwe kwangaphambili zenkqubo ekhethiweyo ethiwe thaca kwingxelo yokusebenza yonyaka. Ndenze iinkqubo zokuchonga izinto ezifunyanisiweyo kodwa hayi ukuqokelela ubungqina bokuvakalisa ingqinisekiso.
11. Iinkqubo zam zijongana nokuba luncedo nokuthembeka kweenkcukacha zokusebenza ezixeliweyo, ekufuneka zisekwe kumaxwebhu ochwangciso okusebenza avunyiweyo. Khangela ndikuvavanye ukugqibelela kunye nokulunga kwezalathi zentsebenzo ezifakwe kumaxwebhu ochwangciso. Iinkqubo zam azivavanyi ukuba ngaba amanyathelo athathwe liziko likarhulumente olwenziwa ngohanjiso lweenkonzo. Iinkqubo zam azihambisi nakuphi na ukubhengezwa okanye amabango abhekisele kubungakanani bempumelelo kulo nyaka umiyo okanye izicwangciso zokusebenza ezicwangcisiweyo kunye neenkcukacha malunga nexesha elizayo elinokuthi libandakanywe njengenxalenye yolwazi lokusebenza oluchaziweyo. Ngokuhambelana, iziphumo zam azidluleli kule micimbi.
12. Ndikuvavanyile ukusebenziseka nokuthembeka kweenkcukacha zokusebenza ezichaziweyo ngokungqinelana neenjongo zokugweba eziphuhlise kulawulo lwentsebenzo kunye nesakhelo sokunika ingxelo, njengoko kuchaziwe kwisaziso ngokubanzi, kule nkqubo ilandelayo ikhethiweyo ethiwe thaca kwingxelo yokusebenza yonyaka yequmrhu likarhulumente yonyaka iphele ngowama-31 kweyoKwindla wama-2021:

Inkqubo	Amaphepha kwingxelo yokusebenza yonyaka
IKhomishini yeNkcubeko yaseNtshona Kapa	14-15

13. Ndenze iinkqubo zokufumanisa ukuba ingaba ingxelo yokusebenza echaziweyo ibonakaliswe ngokufanelekileyo na nokuba umsebenzi uyahambelana na namaxwebhu ochwangciso okusebenza avunyiweyo. Ndenze enye inkqubo yokufumanisa ukuba ingaba izalathisi kunye nezinto ekujoliswe kuzo zinokulinganiswa kwaye zichanekile na, ndaye ndavavanya ukuthembeka kweenkcukacha zomsebenzi ezichaziweyo ukufumanisa ukuba ingaba ichanekile, ichanekile kwaye iphelele na.
14. Andichazanga naziphi na izinto ezifunyanisiweyo ngokubaluleka nasekuthembekeni kweenkcukacha zokusebenza ezixeliweyo kule nkqubo:
 - IKhomishini yeNkcubeko yaseNtshona Kapa

ICANDELO E: linkcukacha zemali

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

INGXELO YOPHICOTHO-ZINCWADI LWANGAPHANDLE

Omnye umba

15. Nditsala ingqalelo kulo mba ungezantsi.

Ukufezekiswa kokujoliswe kuko okucwangcisiweyo

16. Jonga kwingxelo yokusebenza yonyaka kwiphepha lama-14 ukuya kwelama-15 ngeenkukacha kufezekiso lokujoliswe kuko okucwangcisiweyo konyaka neengcaciso zolawulo ezinikeziweyo phantshi/phezu kofezekiso lokujoliswe kuko.

Ingxelo kuphicotho-zincwadi lokuthobela umthetho Intshayelelo nobubanzi

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

18. Andikhange ndibone naziphi na izinto ezifunyanisiweyo ekuthotyelweni kwemiba ethile kwimithetho ephambili echazwe kwisaziso ngokubanzi esikhutshwe ngokwe-PAA.

Ezinye iinkcukacha

19. Igunya eliphendulayo linoxanduva lwezinye iinkcukacha. Ezinye iinkcukacha ziqulathe iinkcukacha ezifakwe kwingxelo yonyaka, ebandakanya ingxelo yekomiti yohlolo-zincwadi. Ezinye iinkcukacha alizibandakanyi iingxelo zemali, ingxelo yomphicothi zincwadi kunye nenkqubo ekhethiweyo ethiwe thaca kwingxelo yonyaka yokusebenza ethe yaxelwa ngokukodwa kule ngxelo yomphicothi-zincwadi.

20. Uluvo lwam kwiingxelo zemali kunye nokufunyaniswe kwiinkcukacha zokusebenza ezichaziweyo kunye nokuthotyelwa komthetho azizigubungeli ezinye iinkcukacha kwaye andivezi luvo lophicotho-zincwadi okanye naluphi na uhlobo lwesigqibo sengqiniseko kuso.

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

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

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

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophele ngowama-31 kweyoKwindla wama-2021

INGXELO YOPHICOTHU-ZINCWADI LWANGAPHANDLE

Ukusilela kolawulo lwangaphakathi

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

eKapa

Kowama-31 kweyeKhala wama-2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

IsiHlomelo – Uxanduva loMphicothi-zincwadi jikelele wophicotho-zincwadi

1. Njengexalenye yophicotho-zincwadi ngokungqinelana nee-ISA, ndisebenzisa isigwebo sobungcali kwaye ndigcina ukuthandabuza kubuchwephesha kulo lonke uphicotho-zincwadi lwam lweenkcazo zemali kunye neenkqubo ezenziweyo kulwazi lokusebenza oluchaziweyo lwenkqubo ekhethiweyo kunye nokuthobela kwequmrhu likarhulumente ngokubhekisele kumxholo wemicimbi ekhethekileyo.

Iingxelo zemali

2. Ukongeza kuxanduva lwam lokuphicothwa kweengxelo zemali njengoko kuchaziwe kwingxelo yomphicothi zincwadi, ndikwa:
 - chonga kwaye ndihlole umngcipheko wokungachazwa kakuhle kweengxelo zemali, nokuba kungenxa yobuqhophololo okanye impazamo; ukuyila nokwenza iinkqubo zophicotho-zincwadi eziphendula kobo bungozi; kwaye ndifumane ubungqina bophicotho-zincwadi obaneleyo nobufanelekileyo ukunika isiseko soluvo lwam. Umngcipheko wokungafumani ingxelo engeyiyo ngenxa yobuqhophololo uphezulu kunalowo ubangelwe yimpazamo, njengoko ubuqhetseba bunokubandakanya ukuvumelana, ubuqhophololo, ukushiya ngabom, ukumelwa kakubi okanye ukugqithiswa kolawulo lwangaphakathi
 - fumana ukwazi banzi ngolawulo lwangaphakathi olunxulumene nophicotho-zincwadi ukuze kuyilwe iinkqubo zophicotho-zincwadi ezifanelekileyo kwimeko, kodwa hayi ngenjongo yokuvakalisa uluvo ngokusebenza kolawulo lwangaphakathi kwequmrhu loluntu
 - vavanya ukulunga kwemigaqo-nkqubo yocwangciso-mali esetyenzisiweyo kunye nokufaneleka koqikelelo locwangciso-mali kunye nokuxela okunxulumene noko okwenziwe ligunya eliphendulayo
 - qukumbela ngokufaneleka kokusetyenziswa kwegunya eliphendulayo ngesiseko sokuxhalaba esiqhubayo kulungiselelo lweengxelo zemali. Ndibuye ndigqibe, ngokusekelwe kubungqina obufunyenweyo, nokuba ngaba kukho ukungaqiniseki okubonakalayo malunga nemicimbi okanye iimeko ezinokubangela ukuthandabuza okukhulu kwiKhomishini yeNkcubeko yeNtshona Kapa yokubhekisa njengenkxalabo eqhubekayo. Ukuba ndigqiba kwelokuba kukho ukungaqiniseki okubonakalayo, kufuneka ukuba ndiqwalasele kwingxelo zophicotho-zincwadi yam kwizibhengezo ezinxulumene noko kwiingxelo zemali malunga nokungaqiniseki kwezinto okanye, ukuba ezo zibhengezo azonelanga, ukuguqula uluvo lwam kwiingxelo zemali. Izigqibo zam zixhomekeke kwiinkcukacha endizifumanayo ngomhla wengxelo yomphicothi-zincwadi. Nangona kunjalo, iziganeko zexa elizayo okanye iimeko zinokubangela ukuba iziko likarhulumente liyeke ukusebenza njengenkxalabo eqhubekayo.
 - vavanya inkcazo-ntetho iyonke, ubume bayo kunye nomxholo weengxelo-mali, kubandakanywa ukubhengezwa, kwaye ndibone ukuba ingaba iingxelo zemali zimele intengiselwano neziganeko ngendlela ephumeza ingcaciso efanelekileyo

Unxibelelwano nabo babekwe uxanduva lolawulo

3. Ndinxibelelana namagunya aphenzulayo malunga, phakathi kweminye imiba, ububanzi obucwangcisiweyo kunye nexesha lophicotho-zincwadi kunye neziphumo ezibalulekileyo zophicotho-zincwadi, kubandakanya nakuphi na ukusilela okubonakalayo kulawulo lwangaphakathi endikubonileyo ngexesha lophicotho-zincwadi lwam.
4. Ndikwabonelela igunya eliphendulayo ngengxelo endiyithobeleyo ngeemfuneko zokuziphatha ezifanelekileyo malunga nenkululeko, nokunxibelelana nabo bonke ubudlelwane neminye imiba enokuthi icingelwe ukuba iyasebenza kwinkululeko yam kwaye, apho kufanelekileyo, amanyathelo athathiweyo ukuphelisa izoyikiso okanye ukhuseleko olusetyenzisiweyo.

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophele ngowama-31 kweyoKwindla wama-2021

INGXELO YESIMO SEZEMALI NGOKOWAMA-31 KWEYOKWINDLA

		2021 R '000	2020 R '000
	I(Ama)nqaku		
Ii-asethi			
Ii-Asethi eziKhoyo			
IMali nokulinganiswa nayo	3	3 443	2 886
IMali efunyenwe kwintengiselwano yotshintshiselwano	4	157	190
		3 600	3 076
Zizonke ii-Asethi		3 600	3 076
AmaTyala			
AmaTyala aKhoyo			
IiNtlawulo kwintengiselwano yotshintshiselwano	5	1 209	1 312
		1 209	1 312
Ewonke amaTyala		1 209	1 312
INTsalela yee-Asethi		2 391	1 764
INTsalela eyongezelelweyo		2 391	1 764

ICANDELO E: linkcukacha zemali

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophele ngowama-31 kweyoKwindla wama-2021

INGXELO YOKUSEBENZA KWEMALI

	I(Ama)nqaku	2021 R '000	2020 R '000
Ingeniso			
Ingeniso kwintengiselwano yotshintshiselwano			
Imirhumo yamaziko	6	3	2 144
Inzala yengeniso	7	90	174
Enye ingeniso kwintengiselwano yotshintshiselwano	8	176	176
Ingeniso iyonke evela kwintengiselwano		269	2 494
Iyonke ingeniso kwintengiselwano engeyiyo eyotshintshiselwano			
Iyonke ingeniso kwintengiselwano engeyiyo eyotshintshiselwano			
Ingeniso yedluliselo	9	485	586
Enye ingeniso kwintengiselwano engeyiyo eyotshintshiselwano	10	2 149	524
Udluliselo nezibonelelo ezifunyenweyo		2 634	1 110
Iyonke ingeniso kwintengiselwano engeyiyo eyotshintshiselwano		2 903	3 604
Inkcitho			
Imirhumo yophicotho-zincwadi	12	(69)	(63)
Inkcitho ngokubanzi	13	(1 980)	(3 310)
Imirhumo yamalungu	14	(33)	(96)
Udluliselo nezibonelelo ezihlawuliweyo	15	(194)	(90)
Ityala lomonakalo	16	-	(91)
Iyonke inkcitho		(2 276)	(3 650)
Intsalela (okushiyekeyo) ngonyaka		627	(46)

IKhomishini yeNkcubeko yaseNtshona Kapa

liNgxelo zeMali zoNyaka ophele ngowama-31 kweyoKwindla wama-2021

INGXELO YOTSHINTSHO KWIINTSALELA YEE-ASETHI

	Intsalela eyongezele- lekileyo R '000	Iyonke intsalela eshiyekileyo R '000
Ibhalansi ngowoku-01 kuTshazimpuzi wama-2019	1 810	1 810
Utshintsho kwii-asethi ezishiyekileyo		
Okushiyekileyo ngonyaka	(46)	(46)
Lulonke utshintsho	(46)	(46)
Ibhalansi ngowoku-01 kuTshazimpuzi wama-2020	1 764	1 764
Utshintsho kwintsalela yee-asethi		
Intsalela yonyaka	627	627
linguqu zizonke	627	627
Ibhalansi ngowama-31 kweyoKwindla wama-2021	2 391	2 391

ICANDELO E: linkcukacha zemali

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophele ngowama-31 kweyoKwindla wama-2021

INGXELO YOHANJISO LWEMALI

		2021 R '000	2020 R '000
	I(Ama)nqaku		
Uhanjiso lwemali kwimisebenzi eqhubekayo			
IiRisithi			
Iirisithi zeMali		2 360	2 895
Inzala yengeniso		90	175
		<u>2 450</u>	<u>3 070</u>
Iintlawulo			
Imali ehlawuliweyo		(1 893)	(2 935)
Imali yohanjiso eshiyekileyo kwimisebenzi eqhubekayo	17	<u>557</u>	<u>135</u>
Ukunyuka kwemali ezinkozo kunye nokulinganiswa nayo		557	135
Imali nokulunganiswa nayo ekuqaleni konyaka		2 886	2 751
Imali nokulunganiswa nayo ekupheleni konyaka	3	<u>3 443</u>	<u>2 886</u>

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

INGXELO YOTHELEKISO LOHLAHLLO LWABIWO-MALI NESONA SIXA-MALI SISISO

UHLahlo lwabiwo-mali kwisiSeko seMali ezinkozo

	Uhlahlo lwabiwo- mali oluvunyi- weyo	Uhle- ngahle- ngiso	Uhlahlo- lwabiwo mali loku- Gqibela	Isixa semali ngo- kwente- lekiso	Umahluko Phakathi kohlalho- lwabiwo mali lokugqi- bela no- lwenene	Isa- lathi- so
	R '000	R '000	R '000	R '000	R '000	
INGxelo yokuSebenza kweMali						
Ingeniso						
Ingeniso kwintengiselwano yotshintshiselwano						
Imirhumo kumaziko	2 192	(1 150)	1 042	3	(1 039)	21.1
Inzala yengeniso	144	(55)	89	90	1	
Enye ingeniso kwintengiselwano yotshintshiselwano	117	-	117	176	59	21.2
Iyonke ingeniso kwintengiselwano yotshintshiselwano	2 453	(1 205)	1 248	269	(979)	
Ingeniso kwintengiselwano engeyiyo eyotshintshiselwano						
Udluliselo nezibonelelo ezifunyenweyo	561	-	561	2 149	1 588	21.3
Enye ingeniso kwintengiselwano engeyiyo eyotshintshiselwano	-	-	-	485	485	21.4
Iyonke ingeniso kwintengiselwano yotshintshiselwano	561	-	561	2 634	2 073	
Iyonke ingeniso	3 014	(1 205)	1 809	2 903	1 094	
Inkcitho						
Imirhumo yamalungu	(119)	80	(39)	(33)	6	
Udluliselo nezibonelelo ezihlawuliweyo	(210)	-	(210)	(194)	16	21.5
Imirhumo yophicotho-zincwadi	(94)	25	(69)	(69)	-	
Inkcitho ngokubanzi	(2 591)	1 100	(1 491)	(1 980)	(489)	21.6
Iyonke inkcitho Intsalela	(3 014)	1 205	(1 809)	(2 276)	(467)	
Esona Sixa-mali sisiso ngokuSekelwe kuThelekiso njengokuba kuBonisiwe kuHlahlo lwabiwo-mali neYona Ngxelo yoThelekiso	-	-	-	627	627	
UHLahlo lwabiwo-mali ngokwesiSeko seMali ezinkozo	-	-	-	627	627	
Uvumelelaniso (kufuneka luchazwe ukuba ngaba ezona zinto azikho kuthelekiso kuhlalho lwabiwo-mali)						
Ukwahluka kwamaxesha						
Okusebenzayo				627		
Umahluko wequmrhu						
Okusebenzayo				-		
Esona Sixa-mali sisiso kwiNgxelo yokuSebenza kweMali				627		

1. Ukuthiwa thaca kweeNgxelo zeMali zoNyaka

Iingxelo zemali zonyaka zilungiswe ngokungqinelana neMigangatho yokuziQhelanisa nokuSebenza ngokuNika iNgxelo (iGRAP), ekhutshwe yiBhodi yeMigangatho yoCwangciso-mali ngokweCandelo lama91 (1) loMthetho woLawulo lweMali kaRhulumente (uMthetho woku1 we1999).

Ezi ngxelo-mali zonyaka zilungiswe ngokwesiseko ezongezelelekileyo zobalo mali kwaye ziyahambelana nemali ebekiweyo njengendleko, ngaphandle kokuba kuchazwe ngenye indlela. Zinikwe ngeRandi yoMzantsi Afrika.

Onke amanani asondezwe kwiwaka elikufutshane.

Isishwankathelo semigaqo-nkqubo ebalulekileyo yocwangciso-mali, ebisoloko isetyenziswa ekulungiseleleni ezi ngxelo-mali zonyaka, zichaziwe apha ngezantsi.

Le migaqo-nkqubo yobalo iyahambelana nexesha elingaphambili.

1.1 Ukucinga ngenkxalabo

Ezi ngxelo zemali zonyaka zilungisiwe ngokusekwe kulindelo lokuba iqumrhu liza kuqhubeka nokusebenza njengeneyameko exhasayo ubuncinane iinyanga ezili12 ezizayo.

1.2 Izigqibo ezibalulekileyo kunye nemithombo yoqikelelo

Iziko lenza uqikelelo kunye nokucingela malunga nexesha elizayo. Uqikelelo locwangciso mali luya kuthi ngokwenkcazo kunqabile lilingane nezona zinto zichaphazelekayo. Uqikelelo kunye nezigwebo zivavanywa ngokuqhubekayo kwaye zisekwe kumava embali kunye nezinye izinto, kubandakanya okulindelweyo kweziganeko zexesha elizayo ekukholelwa ukuba zinengqiqo phantsi kweemeko. Uqikelelo kunye noqikelelo olunobungozi obunokubangela uhlehlengiso kwizinto eziphathekayo kwiimpahla zexabiso kunye namatyala kunyaka-mali olandelayo kuxoxwe ngazo apha ngezantsi.

Ezifumanekayo

Iqumrhu livavanya izinto elizifumanayo zokuthamba ekupheleni kwexesha ngalinye lokunika ingxelo. Ekumiseleni ukuba ilahleko yokonakaliswa kufuneka ibhalwe kwintsalela okanye kwintsilelo, iqumrhu lenza izigqibo malunga nokuba ngaba kukho iinkcukacha eziqwalaselwayo ezibonisa ukwehla okuthelekisekayo kuthelekelelo lokuhamba kwemali kwi-asethi eyimali.

Umonakalo kwizinto ezifunyanwayo ubalwa ngokwephothifoliyo, ngokusekwe kumyinge welahleko eyimbali, uhlehlengiso lweemeko zoqoqosho zesizwe kunye nezoshishino kunye nezinye izikhombisi ezikhoyo kumhla wokunikwa kwengxelo eziyahambelana nokungagqibeki kwipotifoliyo. Ezi zilinganiso zelahleko zonyaka zisetyenziselwa ibhalansi yemali mboleko kwipotifoliyo kwaye inyuswe kwixesha eliqikelelweyo lokulahleka.

Sibonelelo somonakalo

Uqikelelo lokonakaliswa kwezinto ezifumanekayo lwenziwa xa ingqokelela yemali epheleleyo ingasenakwenzeka. Isibonelelo setyala lokonakaliswa siza kubalwa kwizinto ezifunyanwayo zorhwebo kuphela. Lonke ulungiselelo lokuthotywa kwequmrhu luya kubalwa mhlawumbi ngumntu onetyala okanye ubuncinci kudidi ngalunye lomngcipheko.

1.3 Ipropati, oomatshini nezixhobo

Ipropati, oomatshini kunye nezixhobo zizinto ezibonakalayo ezingezizo ezangoku (kubandakanya iiasethi zeziseko zophuhliso) ezigcinelwe ukusetyenziswa kwimveliso okanye unikezelo lwempahla okanye iinkonzo, ukuqeshisa kwabanye, okanye ngeenjongo zolawulo, kwaye kulindeleke ukuba zisetyenziswe ngaphezulu kwexesha elinye lokunika ingxelo.

Ixabiso lepropati, oomatshini nezixhobo libonwa njengempahla yexabiso xa:

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

IMIGAQO-NKQUBO YOCWANGCISO-MALI

- kusenokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye ukubakho kwenkonzo okunxulunyaniswa naloo nto kuya kungena kwiziko; kwaye
- indleko okanye ixabiso elifanelekileyo lento lingalinganiswa ngokuthembekileyo.

Ipropati, oomatshini nezixhobo ziqatshelwa ngokwendleko.

Ixabiso lento yempahla, oomatshini nezixhobo lixabiso lokuthenga kunye nezinye iindleko ezibangelwe kukuzisa i-asethi kwindawo kunye nemeko eyimfuneko ukuze ikwazi ukusebenza ngendlela ekujoliswe kuyo ngabaphathi. Izaphulelo kurhwebo kunye nezaphulelo ziyatsalwa zifike kwiindleko.

Apho i-asethi ifunyenwe ngaphandle kweendleko, okanye ngexabiso eliphantsi, indleko yayo lixabiso layo elifanelekileyo ngomhla wokufunyanwa kwayo.

Apho into yepropati, oomatshini kunye nezixhobo zifunyanwa ngenjongo yokutshintshiselana ngee-asethi ezingezizo iimali okanye ii-asethi eziyimali, okanye indibaniselwano yee-asethi eziyimali nezingezozemali, i-asethi efunyenweyo itholekiswa kuqala ngexabiso elifanelekileyo (indleko), ngaphandle kokuba Ixabiso elifanelekileyo le-asethi efunyenweyo okanye i-asethi enikezelweyo ayinakulinganiswa ngokuthembekileyo. Ukuba into efunyenweyo ayilinganisiwanga ngexabiso elifanelekileyo, iindleko zayo zilinganiswa ngokwexabiso lempahla enikezelweyo.

xa izinto ezibalulekileyo zepropathi, oomatshini kunye nezixhobo zinobomi obuluncedo obahlukeneyo, kunjalo zithathwa njengezinto ezahlukeneyo (izinto eziphambili) zepropathi, oomatshini nezixhobo.

Iindleko zibandakanya iindleko ekungenwe kuzo ekuqaleni ukufumana okanye ukwakha into yepropathi, oomatshini nezixhobo kunye neendleko kwenzekile emva koko ukongeza kuyo, indawo yenxalenye yayo, okanye ukuyenza inkonzo. Ukuba indleko yokubuyisela ibonwa kwizixa-mali zokucwangciswa kwepropathi, oomatshini nezixhobo, isixa-mali senxalenye ebuyiselweyo asibonakaliswa.

Izixhobo ezinkulu zokuma kunye nokuma ngezixhobo ekulindeleke ukuba zisetyenziselwe ixesha elingaphezulu kwesinye zibandakanyiwe kwipropati, oomatshini nezixhobo. Ukongeza, izinto zokugcina izinto kunye nokuma ngezixhobo ezinokusetyenziswa kuphela ngokunxulumene nombala wepropathi, oomatshini nezixhobo zibalwa njengepropati, oomatshini nezixhobo.

Uhlalutyo lwenziwa ngesiqhelo esoneleyo ukuze isixa-mali esihlukileyo singahluki ngokwezinto ezibonakalayo enokumiselwa kusetyenziswa ixabiso elifanelekileyo ekupheleni kwexesha lokunika ingxelo.

Nakuphi na ukunyuka kwemali yokuthwala iiasethi, ngenxa yohlaziyo, kufakwa ngqo kwintsalela yokuhlaziya.

Unyuso luthathelwa ingqalelo kwintsalela okanye kwintsilelo kangangokuba luguqula ukuncipha kohlaziyo lwe-asethi enye eyayibonwa ngaphambili kwintsalela okanye kwintsalela.

Nakuphi na ukwehla kwemali yexabiso yempahla yexabiso, ngenxa yohlaziyo kwakhona, kuthathelwa ingqalelo kwintsalela okanye kwintsilelo kwixesha langoku. Unciphiso lufakwa ngqo kwintsalela yokuhlaziya ukuya kuthi ga kuyo nayiphi na imali eseleyo yekhredithi ekhoyo kwintsalela yokuhlaziya ngokubhekisele kwi-asethi leyo.

Ukulandela umlinganiso wokuqala wepropathi, oomatshini kunye nezixhobo zithathwa njengexabiso elingaphantsi kokuhla kwexabiso kunye nayo nayiphi na ilahleko yomonakalo.

Ipropati, oomatshini nezixhobo zehliswa ixabiso ngokuthe ngqo kubomi obulindelweyo bexabiso labo kwixabiso lentsalela eliqikelelweyo.

Ipropati, oomatshini nezixhobo zithathwa ngexabiso elihlaziyiweyo, njengexabiso elifanelekileyo ngomhla wokuhlaziya kwakhona kunciphise ukwehla okuthe kratya okuqokelelweyo okulandelayo kunye nelahleko yomonakalo efumaneka emva koko. Uhlalutyo lwenziwa ngesiqhelo esoneleyo ukuze isixa-mali esihlukileyo singahluki ngokwezinto ezibonakalayo kwezo beziya kugqitywa kusetyenziswa ixabiso

elifanelekileyo ekupheleni kwexesha lokunika ingxelo.

Nakuphi na ukunyuka kwemali yokuthwala iiasethi, ngenxa yohlaziyo, kufakwa ngqo kwintsalela yokuhlaziya.

Unyuso luthathelwa ingqalelo kwintsalela okanye kwintsilelo kangangokuba luguqula ukuncipha kohlaziyo lwe-asethi enye eyayibonwa ngaphambili kwintsalela okanye kwintsalela.

Nakuphi na ukwehla kwemali yexabiso yempahla yexabiso, ngenxa yohlaziyo kwakhona, kuthathelwa ingqalelo kwintsalela okanye kwintsilelo kwixesha langoku. Ukwehla kutsalwa kwintsalela yohlaziyo ngokutsha ukuya kuthi ga kuyo nayiphi na imali eseleyo yekhredithi ekhoyo kwintsalela yohlaziyo ngokubhekisele kuloo asethi.

Ubomi obuluncedo bezinto zepropathi, oomatshini kunye nezixhobo zihlolwe ngolu hlobo lulandelayo:

Umba	Ubomi bomndilili oluncedo
Isoftware	25%
yeeNqwelo	20%
zeZixhobo zeKhompyutha	33.3%

Ixabiso eliyintsalela, ubomi obuluncedo kunye nendlela yokuhla kwexabiso le-asethi nganye iyaphononongwa ekupheleni komhla ngamnye wokunikwa kwengxelo. Ukuba okulindelweyo kwahlukile kuqikelelo lwangaphambili, utshintsho lubalwa njengotshintsho kuqikelelo locwangciso-mali.

Ukuphonononga ubomi be-asethi minyaka le akufuneki ukuba iqumrhu lilungise uqikelelo lwangaphambili;

Ngaphandle kokuba izinto ezilindelweyo zahlukile kuqikelelo lwangaphambili;

Inxalenye nganye yento yepropathi, oomatshini nezixhobo ezinxabiso elibalulekileyo ngokunxulumene nexabiso lilonke ixabiso lento lehla ngokwahlukeneyo.

Intlawulo yokuhla kwexabiso kwithuba ngalinye iqatshelwa kwintsalela okanye kwityala; ngaphandle kokuba iqukiwe kwisixa-mali esihamba nenye i-asethi.

Izinto zepropathi, oomatshini kunye nezinto ezingachazwanga xa i-asethi ilahliwe okanye xa zingekho ezinye izibonelelo zoqoqosho okanye iinkonzo ezinokulindelwa kusetyenziso lwe-asethi..

Inzuzo okanye ilahleko evela kwinto engachazwanga yepropathi, oomatshini nezixhobo ithathwa njengomahluko phakathi kweendlela zokulahlwa kwezinto ezishiyekileyo, ukuba ikho, kunye nexabiso lokuphathwa kwento leyo. Umahluko onjalo ubonwa kwintsalela okanye kwintsilelo xa into iye yachazwa.

Imbuyekezo evela kumntu wesithathu yempahla yepropathi, oomatshini kunye nezixhobo ezazonakele, zalahlwa okanye zancanywa iyaqwalaselwa kwintsalela okanye kwintsilelo xa imbuyekezo ifunyanwa.

1.4 Izixhobo zemali

Izixhobo zemali zequmrhu zahlulwahluwe nje ngezemali okanye amatyala.

Isixhobo semali siso nasiphi na isivumelwano esikhokelela kwi-asethi yezemali yelinye iqumrhu kunye noxanduva lwezemali okanye inzala eseleyo yelinye iqumrhu.

Ukubuyiselwa kwentlawulo ye-asethi eyimali okanye amatyala emali yimali apho i-asethi yezemali okanye uxanduva lwezemali lulinganiswa nolona qwalaselo lobuyiselo lwemali kuthatyathwa enkulu, kunye okanye ukunciphisa ukuncipha kokusebenzisa inzala esebenzayo yomahluko phakathi kwalo mali yokuqala kunye nesixa semali esipheleleyo, kunye nokususa nakuphi na ukuncitshiswa (ngokuthe ngqo okanye ngokusetyenziswa kwe-akhawunti yesibonelelo) kukonakala okanye ukungafumaneki.

Umngcipheko weqondo lenzala efanelekileyo okanye uhanjiso lwemali oluzayo lwesixhobo semali liza kunyuka lisehla ngenxa yotshintsho kwiqondo lenzala yentengiso.

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

IMIGAQO-NKQUBO YOCWANGCISO-MALI

Imboleko-mali ehlawuliweyo yamatyala emali, ngaphandle kweentlawulo zexesha elifutshane ngokwemiqathango yesiqhelo yetyala.

Ukuhlela

Iqumrhu linezintlobo zeendidi zee-asethi zemali kwiNgxelo yobume bezemali okanye kumanqako ngaphezu koko:

Udidi

Imali efunyenwe kwintengiselwano
yotshintshiselwano
Imali nokulinganiswa nayo

Uhlobo

li-asethi zemali ezilinganiselwa kwindleko zobuyiselo
lwemali
li-asethi zemali ezilinganiselwa kwindleko zobuyiselo
lwemali

Iqumrhu linezintlobo zilandelayo zamatyala emali (iindidi neentlobo) njengoko kuboniswe ngaphambili kwiNgxelo yobume bezemali okanye kumanqako ngaphezu koko:

Udidi

Iintlawulo zentengiselwano yotshintshiselwano

Uhlobo

li-asethi zemali ezilinganiselwa kwindleko zobuyiselo
lwemali

Umlinganiselo wokuqala wee-asethi zemali namatyala emali

Iqumrhu lilinganisela i-asethi eyimali netyala eliyimali, ngapha koko ezo zilinganiselwe ngexabiso elifanelekileyo ekuqaleni kunye neendleko zentengiselwano ezibangelwe ngokuthe ngqo kukufunyanwa okanye kukukhutshwa kwe-asethi eyimali okanye ityala lemali.

Iqumrhu lilinganisela zonke ii-asethi zemali namatyala emali okokuqala ngokufanelekileyo.

Iqumrhu liqala lihlale ukuba ingaba isixa semali mboleko yemvumelwano yimali mboleko kusini na. Ekuqatshelweni kokuqala, iqumrhu lihlalutya imali-mboleko yemvume kumacandelo ayo kunye nee-akhawunti zecandelo ngalinye ngokwahlukeneyo. Iqumrhu lenza ingxelo yenxalenye yemali-mboleko yemvume ethi:

- isibonelelo sentlalontle ngokungqinelana neNkqubo-sikhokelo yokuLungiselela nokuNikezelwa kweNgxelo zeMali, apho ingumnikeli wemali-mboleko; okanye
- Ingeniso yotshintshiselwano, ngokuhambelana noMgangatho we-GRAP kwiNgeniso kwiNgxowa-mali engeyiyo intengiselwano yotshintshiselwano (iiRhafu kunye noDluliselo, apho inguye umntu ofumana imali mboleko.

Umlinganiselo olandelayo we-asethi yemali namatyala emali

Iqumrhu lilinganisela zonke ii-asethi eziyimali namatyala emali emva kokuqatshelwa okokuqala lisebenzisa ezi ndidi zilandelayo:

- Izixhobo zemali ngexabiso elifanelekileyo.
- Izixhobo zemali ngendleko yobuyiselo lwemali.
- Izixhobo zemali ngexabiso.

Zonke ii-asethi zemali zilinganiselwa kwindleko yobuyiselo lwemali, okanye indleko, zixhomekeke kuphonononog lomonakalo.

Iindleko ezihlawuliweyo ze-asethi eyimali okanye ityala lemali lixabiso apho i-asethi yezemali okanye ityala lemali zilinganiselwa kwezona ntlawulo zokokuqala kuthatyathwa intlawulo ezinkulu, kunye okanye ukunciphisa ukwehla kokusebenzisa inzala engumahluko phakathi kwalo mali yokuqala kunye nesixa semali ephela, kunye nokususa nakuphi na ukuncitshiswa (ngokuthe ngqo okanye ngokusetyenziswa kwe-akhawunti yesibonelelo) kukonakala okanye ukungafumaneki kwimeko ye-asethi eyimali.

Ingqwalasela yomlinganiselo wexabiso elifanelekileyo

Obona bungqina bexabiso elifanelekileyo ngamaxabiso axeliweyo kwintengiso esebenzayo. Ukuba

intengiso yesixhobo semali ayisebenzi, iqumrhu limisela ixabiso elifanelekileyo ngokusebenzisa inkqubo yoqingqo-maxabiso. Injongo yokusebenzisa ubuchule boqingqo-maxabiso kukuseka ukuba ixabiso lentengiselwano beliya kuba yintoni na kumhla wokulinganisa kutshintshiselwano bokuphepha okuqhutywa ziindlela zokusebenza eziqhelekileyo. Iindlela zokuxabisa zibandakanya ukusebenzisa intengiselwano yokuphepha yakutshanje phakathi kwamaqela anolwazi, azimiseleyo, ukuba ayafumaneka, kubhekiswa kwixabiso elifanelekileyo lesinye isixhobo esifana ngokufanayo, uhlalutyo lokuhamba kwemali kunye neemodeli zokukhetha amaxabiso. Ukuba kukho ubuchule boqingqo-maxabiso obudla ngokusetyenziswa ngabathathi-nxaxheba kwimakethi ukwenza amaxabiso esi sixhobo kwaye obu buchule bubonakalisiwe ukubonelela ngoqikelelo oluthembekileyo lwamaxabiso afunyenwe kwintengiselwano yokwenene yemarike, iqumrhu lisebenzisa obo buchule. Inkqubo yexabiso ekhethiweyo yenza ukusetyenziswa okuphezulu kokungenisiweyo kweemarike kwaye ixhomekeke kancinci kangangoko kwigalelo elithile leziko. Idibanisa zonke izinto ezinokuthathwa ngabathathi-nxaxheba kwimarike ekubekeni ixabiso kwaye iyahambelana neendlela zoqoqosho ezamkelekileyo zexabiso lezixhobo zemali. Ngamaxesha athile, iqumrhu liyalinganisa ubuchule boqingqo-maxabiso kwaye luhlale ukunyaniseka kusetyenziswa amaxabiso asuka nakuphi na ukuthengiselana okwangoku okukhoyo kwintengiso kwinto enye (okt ngaphandle kokulungiswa okanye ukuphinda ubeke kwakhona) okanye ngokusekwe kuyo nayiphi na idatha yentengiso eqaphelekayo.

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

Inzuzo nelahleko

Inzuzo nelahleko evela kutshintsho kwixabiso elifanelekileyo le-asethi yemali okanye ityala lemali elilinganiswa nexabiso elifanelekileyo lwa kwintsalela okanye intsilelo.

Kwii-asethi eziyimali namatyala emali alinganiswa nexabiso lobuyiselo okanye iindleko ezihlawulweyo, inzuzo okanye ilahleko ibonwa njengentsalela okanye intsilelo xa ii-asethi eziyimali okanye ityala eliyimali lingakanwa okanye lonakele, okanye ngenkqubo yexabiso lobuyiselo.

Umonakalo nokungafumaneki kwee-asethi zemali

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

Ngokwezixa-mali ezifanele ukuhlawulwa kwiqumrhu, ubunzima obubonakalayo bemali efunyenweyo, amathuba okuba okufumanekayo kungatshona ze ukungenziwa kweentlawulo konke kuthathwe njenkcitho.

Ii-asethi zemali zilinganiselwa kwiindleko zobuyiselo:

Kwizixa-mali ekufanele zihlawulwe iqumrhu, ubunzima obucacileyo bemali obufunyenweyo, amathuba okuba okufumanekayo okuya kungena ekubhangeni nasekungahlawulisweni kweentlawulo zonke ezi zizalathiso zinikwe ingqwalasela yokonakaliswa.

Ukuba, kwixesha elilandelayo, ubungakanani belahleko yokwehla liyancipha kwaye ukwehla kunokunxulunyaniswa ngokungangqinelaniyo nesiganeko esenzeka emva kwalo monakalo siqatshelwe, ilahleko yomonakalo eyamkelweyo ngaphambili ibuyiselwa umva ngokulungisa i-akhawunti yesibonelelo. Ukubuyiselwa umva akubanga kwixisa-mali esihanjiswayo se-asethi eyimali engaphaya kwexabiso ebelinokuhlawulwa ukuba ibingunobangela womonakalo lowo ubuyisiweyo. Imali ebuyiswayo ibonwa njengentsalela okanye intsilelo.

Apho ii-asethi eziyimali zonakaliswe kukusetyenziswa kwe-akhawunti yesibonelelo, imali yelahleko ibonwa njengentsalela okanye intsilelo kwiindleko zomsebenzi. Xa ezo asethi zemali zicinyiwe, ukucinywa kwenziwa ngokumalunga ne-akhawunti efanelekileyo yesibonelelo. Ukufunyanwa okulandelayo kwezixa-mali ebezicinyiwe ngaphambili kufakwa kwinkcitho yokusebenza.

IKhomishini yeNkcubeko yaseNtshona Kapa

liNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

IMIGAQO-NKQUBO YOCWANGCISO-MALI

li-asethi zemali zilinganiswe nendleko:

Ukuba kukho ubungqina obunenjongo bokuba ilahleko yokonakaliswa yenzekile kutyalo-mali lwenzala eyintsalela engalinganiswanga ngexabiso elifanelekileyo kuba ixabiso layo elilungileyo alinakulinganiswa ngokuthembekileyo, imali yelahleko yomonakalo ilinganiswa njengomahluko phakathi kwesixa-mali se-asethi eyimali kunye nexabiso langoku eliqikelelwayo lokuhanjiswa kwemali kwisaphulelo seqondo lexabiso lemarike langoku lembuyekezo yempahla yexabiso efanayo. Ilahleko lomonakalo alibuyiswa umva.

Ubuyekezo

li-asethi zemali

Iqumrhu libuyekeza ii-asethi zemali kusetyenziswa umhla worhwebo.

Iqumrhu libuyekeza ii-asethi zemali kuphela xa:

- amalungelo ekuvunyelwene ngawo ekuhanjiseni kwemali okuvela kwii-asethi zemali eziphelelwe lixesha, kuhlululwe ngokupheleleyo okanye kuxhonywe;
- udluliselo lwequmrhu kwelinye ihlakani ngokukuko yonke imingcipheko kunye namabhaso obumnini be-asethi eyimali; okanye iqumrhu, nangona liwugcinile umngcipheko othile kunye nemivuzo yobunini be-asethi eyimali, lidlulisele ulawulo lwe-asethi kwelinye ihlakani kwaye elinye ihlakani linakho ukuthengisa i-asethi iyonke kwihlakani lesithathu elingahambelaniyo, kwaye uyakwazi ukusebenzisa obo buchule bucalanye kwaye ngaphandle kokufuna ukubeka imiqobo eyongezelelweyo kudluliselo. Kule meko, iqumrhu:

- libuyisele i-asethi; laza
- yamkela ngokwahlukeneyo nawaphi na amalungelo kunye noxanduva olwenziweyo okanye olugciniweyo kudluliselo.

Isixa-mali se-asethi esigqithisiweyo sabelwa phakathi kwamalungelo okanye izibophelelo ezigciniweyo kunye nezo zigqithisiweyo ngokwamaxabiso amaxabiso afanelekileyo ngomhla wodluliselo. Amalungelo kunye nezibophelelo ezisandula ukwenziwa zilinganiswa ngokwexabiso elifanelekileyo ngaloo mhla. Nawuphi na umahluko phakathi kwengqwalaselo efunyenweyo kunye nezixa-mali ezamkelweyo nezingachanekanga ziqwalaselwa njengentsalela okanye intsilelo ngexesha lodluliselo.

Xa kungananzwa i-asethi eyimali kwishishini layo, umahluko phakathi kwexabiso lokuthala nenye yeengqwalaselo ezifunyenweyo iqatshelwa kwintsalela.

Amatyala emali

Ubuyiselo lwd-asethi eyimali iyonke, umahluko phakathi kwexabiso elikhoyo kunye nesixa-mali senqwalasela esifunyenweyo kuqatshelwa kwintsalela okanye kwintsilelo.

Iqumrhu losula ityala lemali (okanye inxenye yetyala lemali) kwingxelo yobume bemali xa icinyiwe - okt. xa imbophelelo ethile kwisivumelwano ingavunywanga, iphuthile, ephelwe okanye ixhonyiwe.

Unaniselwano phakathi komboleki okhoyo kunye nombokisi wezixhobo zetyala elinamagama ahluke ngokuthe gabalala kuthathwa njengetyala elicinyiweyo loqobo lwemali kwaye ityala elitsha lemali liyaqwalaselwa. Kwangokunjalo, uhlehlengiso olukhulu lwemiqathango yetyala elikhoyo okanye inxenye yalo kunikwa ingxelo yokuba icime ityala eliyimali lokuqala kwaye yamkela ityala elitsha lemali.

Uahluko phakathi kwexabiso lokuthwala uxanduva lwezemali (okanye inxenye yetyala eliyimali) ucinyiwe okanye wagqithiselwa kwelinye iqela nengqwalaselo ehlawuliweyo, kubandakanya naziphi na ii-asethi ezingezizo ezemali ezigqithisiweyo okanye amatyala athatyathiweyo, uyaqwalaselwa njengentsalela okanye intsilelo. Nawaphi na amatyala arhoxisiweyo, axolelweyo okanye athatyathwa lelinye iqumrhu ngendlela engeyiyo eyokutshintshiselana ayabalwa ngokweMigangatho ye-GRAP kwiRhafu yeNgeniso engeyiyo eyoTshintshiselwano (Iirhafu noDluliselo).

Imali efunyenwe ngokusemthethweni yimali evela kuwiso-mthetho, imimiselo yenkxaso, okanye iindlela ezifanayo, kunye Isixa-ma li esikhoyo sisixa-mali apho i-asethi iqwalaselwayo kwingxelo yobume bemali.

Ixabiso eliphethayo sisixa-mali esaziwa ngaso i-asethi kwisitethimenti sobume bemali.

Indlela yeendleko yindlela esetyenziswayo ukunika ingxelo ngokufunyanwa ngokwasemthethweni okufuna ukuba izinto ezifunyanwayo zilinganiswe kwimali yentengiselwano, kunye nayo nayiphi na inzala eqokelelweyo okanye ezinye iindleko (apho kufanelekileyo).

Umyinge weqondo lenzala ngumyinge wenzala kunye/okanye isiseko esichazwe kuwiso-mthetho, imimiselo yenkxaso neendlela ezifanayo.

Imali yentengiselwano (ngeenjongo zalo Mgangatho) zokufunyenwe ngokwasemthethweni kuthetha imali echaziweyo, okanye ebaliweyo, ehlawulisiweyo okanye ehlawuliswayo ngokungqinelana nowiso-mthetho, imimiselo exhasayo, okanye iindlela ezifanayo.

1.5 Izibophelelo

Izinto zihlelwa njengezibophelelo xa iqumrhu lizibophelele kwintengiselwano yexesha elizayo eliya kuthi likhokelele ekuphumeni kwemali.

Izibhengezo ziyafuneka ngokubhekisele kwisivumelwano esingachazwanga.

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

- Izivumelwano kufuneka zingacinywa okanye zicinywe kuphela ngexabiso elibalulekileyo (umzekelo, izivumelwano zeenkondo zokugcina ikhompyutha okanye isakhiwo); kwaye
- Izivumelwano kufuneka zinxulumane nenye into ngaphandle kwesiqhelo, uzinzo, ishishini likarhulumente lequmrhu – ngoko ke izibophelelo zomvuzo ezinxulumene nezivumelwano zengqesho okanye Izivumelwano okanye izibophelelo zokhuselo lwentlalo azifakwanga.

1.6 Ingeniso kwintengiselwano yotshintshiselwano

Ulwamkelo

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

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

Intengiselwano yotshintshiselwano yenye apho iziko lifumana ii-asethi okanye iinkonzo, okanye licinyiwe ityala, kwaye linike ngokuthe ngqo ixabiso elilinganayo (ikakhulu ngohlobo lwempahla, iinkonzo okanye ukusetyenziswa kwee-asethi) kwelinye ihlakani lotshintshiselwano.

Indleko efanelekileyo sisixa-mali apho i-asethi inokutshintshelwa, okanye ityala lihlawulwe ngokupheleleyo, phakathi kolwazi olunzulu, intengiselwano yotshintshiselwano.

Umlinganiselo

Ingeniso ilinganiselwa kwixaviso elifanelekileyo lengqwalasela efunyenweyo okanye okufunyenweyo. Isixa-mali asiqwalaselwanga ukuba silinganiselwe ngokuthembekileyo de zonke iimeko ezingxamisekileyo ezinxulumene nentengiselwano zisonjululwe.

Inzala, iirhafu nezabelo

Inzala iyaqwalaselwa, kwintsalela okanye intsilelo, kusetyenziswa inkqubo yeqondo lenzala esebenzayo.

1.7 Ingeniso evela kwintengiselwano engeyiyo eyotshintshiselwano

Ulwamkelo

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

Njengokuba iqumrhu lisanelisa uxanduva lwangoku olwamkelwe njengoxanduva ngokubhekisele ekungeneni kwezixhobo ezivela kwintengiselwano engeyiyo eyotshintshiselwano olwamkelwa njengempahla yexabiso, liyalinciphisa inani elikhoyo letyala elamkelweyo lize liqwalasele isixa-mali sengeniso esilingana nolo ncitshiso.

Umlinganiselo

Ingeniso evela kwintengiselwano engeyiyo eyotshintshiselwano ilinganiselwa kwisixa-mali sonyuso lwee-asethi ezishiyekileyo ezamkelwe liqumrhu.

Xa, ngenxa yentengiselwano engeyiyo eyiyo eyotshintshiselwano, iqumrhu liyayiqwalasela i-asethi, ikwamkela nengeniso elingana nenani lempahla elilinganiswe ngexabiso layo elifanelekileyo ngomhla wokufunyanwa kwayo, ngaphandle kokuba kufuneka lifumanise ityala. Apho ityala lifuneka ukuze liqwalaselwe liyakulinganiswa njengolona qikelelo lubalaseleyo lwexabiso elifunekayo ukuhlawula uxanduva ngomhla wokunika ingxelo, kunye nemali yokunyuka kwee-asethi zizonke, ukuba ikho, ibonakaliswa njengengeniso. Xa ityala lincitshisiwe emva koko, ngenxa yokuba isiganeko esihlawulelwa irhafu senzeka okanye imeko yanelisekile, isixa sokwehliswa kwetyala sithathwa njengengeniso.

Izibonelelo zoxhomekeko neerisithi

Ingeniso efunyenwe kwizibonelelo zoxhomekeko, kwiminikelo nakwinkxaso-mali yamkelwe njengengeniso kangangokuba iqumrhu liyithobele nayiphi na indlela yokwenza, imiqathango okanye izibophelelo eziqulathwe kwisivumelwano. Ukuya kuthi ga apho indlela yokwenza, iimeko okanye izibophelelo zingafezekiswanga, ityala liyaqatshelwa.

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

Izibonelelo ezibuyekeza iqumrhu ngeendleko ezenziweyo ziyaqwalaselwa njengentsalela okanye intsilelo ngokwenkqubo.

Iinkonzo zesisa

Iinkonzo zesisa ziinkonzo ezinikezelwa ngabantu kumaqumrhu, ngaphandle kwentlawulo, kodwa phantsi kwemiqathango.

Abasebenzi bolawulo lwemali yequmrhu likarhulumente babonelela ngenkxaso enexabiso kwiqumrhu ekufezekiseni iinjongo zalo. Inkonzo enikezelweyo ingalinganiselwa ngokuthembekileyo kwaye ngoko iyaqwalaselwa kwingxelo yokusebenza kwemali kwaye kubhengeziwe kumanqaku kwiingxelo zemali.

1.8 Intengiselwano ngemali yelinye ilizwe

Intengiselwano ngemali yelinye ilizwe

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

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

1.9 Amanani othelekiso

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

1.10 Inkcitho

lintengiselwano zemali namatyala

Amatyala ayacinywa xa echongwe njengangafumanekiyo. Amatyala acinyiweyo aphelela kwimali yolondolozo kunye / okanye kwinkcitho engaphantsi kwemali eyabelweyo. Ukucinywa kwenzeka ekupheleni konyaka okanye xa imali ikhona. Akukho lulungiselelo lwenziwayo lwezixa ezingenakufunyanwa kodwa iimali zichazwa njengenqaku elichazayo.

Yonke enye ilahleko iyakuqwalaselwa xa isigunyaziso sinikezelwe ukuba iqwalaselwe ngako oko.

Inkcitho engeNanzuzo neyiLahleko

Inkcitho engenanzuzo neyilahleko ibonwa njengempahla yexabiso kwinkcazo yobume bemali de kube lelo xesha apho inkcitho leyo ifunyenwe kumntu onoxanduva okanye icinywe njengenokufunyanwa kwakhona kwingxelo yokusebenza kwemali.

Inkcitho eTenxileyo

Inkcitho etenxileyo ichazwa njengencitho phaya kwingxelo yokusebenza ngemali. Ukuba inkcitho leyo ayiqatshelwanga ligunya elichaphazelekayo ithathwa njenge-asethi ide ifumaneke okanye icinywe njengangafumanekiyo.

Udluliselo nezibonelelo

Uweliselo-mali neenkxaso-mali ziaqwalaselwa njengencitho xa isigunyaziso sokugqibela sentlawulo sisenziwa sistim (ungadlulanga owama-31 kweyoKwindla wonyaka ngamnye).

1.11 Intsalela eyongezelelweyo

Intsalela efumanekileyo imele umahluko phakathi kwempahla kunye namatyala ewonke kwiqumrhu.

Nayiphi na intsalela kunye nokusilela okufezekisiweyo kunyaka-mali othile kufakwa imali/kufakwe imali kwintsalela efunyenweyo/kwintsilelo. Uhlenga-hlengiso lonyaka ongaphambili, ngokunxulumene nengeniso nenkcitho, kufakwa/kufakwa imali kwintsalela efunyenweyo xa kwenziwe uhlehlengiso lwangaphambili.

1.12 linkcukacha ngoHlahlo lwabiwo- mali

Uhlahlo lwabiwo-mali olwamkelweyo lwenziwa ngemali ezinkozo kwaye lubonakaliswa ngokwamanqanaba ezoqoqosho anxulumene neenjongo zeziphumo zomsebenzi.

Uhlahlo lwabiwo-mali oluvunyiweyo luquka imali karhulumente ukusukela ngexesha lowama-2020/04/01 ukuya kowama-2021/03/31.

lingxelo zemali zonyaka kunye nohlahlo lwabiwo-mali alusekelwanga kwisiseko esinye sogcino-zincwadi ngoko ke uthlekiso nezixa-mali ezabiweyo zexesha lokunika ingxelo zibandakanyiwe kwiNgxelo yokuthlekisa uhlahlo lwabiwo-mali kunye nesona sixa-mali.

1.13 Ubudlelwane bamahlakani

Ihlakani elinxulumene nalo ngumntu okanye iqumrhu elinakho ukulawula okanye ngokudibeneyo ukulawula elinye ihlakani, okanye ukusebenzisa ifuthe elibonakalayo kwelinye ihlakani, okanye ngokuchaseneyo, okanye iqumrhu elixhomekeke kulawulo olufanayo, okanye ulawulo oludibeneyo.

Ulawulo ngamandla okulawula imigaqo-nkqubo yemali nesebenzayo yequmrhu ukuze kufumaneke inzuzo kwimisebenzi eyenziwayo.

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

IMIGAQO-NKQUBO YOCWANGCISO-MALI

Ulawulo oluhlanganyelweyo lulawulo ekwabelwana ngako malunga nomsebenzi ngamalungiselelo abophelelayo, kwaye ukhona kuphela xa izigqibo zobuchule nezemali zokusebenza ezinxulumene nomsebenzi zifuna imvume ngamxhelomnye yamahlakani abelana ngolawulo (amalinge).

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

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

Abalawuli ngabo bantu banoxanduva lokucwangcisa, lokwalatha nokulawula imisebenzi yequmrhu, kuquka abo balawula norhulumento lwequmrhu ngokumalunga nowiso-mthetho, kwiimeko apho kufuneka benze imisebenzi enjalo.

Amalungu asondeleyo osapho lomntu othathwa njengelo lungu losapho lunokulindeleka ukuba libe nefuthe, okanye lifumane ifuthe, lokuba abalawuli ekusebenzisaneni kwabo nequmrhu.

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

Apho iqumrhu liqatshelwa kwizibhengezo ngokungqinelana noku kungasentla, iziko lichaza ulwazi olucacisayo malunga nohlobo lwentengiselwano kunye nemali eseleyo ehambelana nayo, ukwenzela ukuba abasebenzisi beengxelo zemali zequmrhu baqonde isiphumo sentengiselwano yehlakani. elinxulumene nayo isiteyithimenti sezemali.

1.14 Iziganeko emva kokunikwa kwengxelo

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

- abo babonelela ngobungqina bemeko ethe yakhona nomhla wokunikwa kwengxelo (iziganeko ezihlengahlengisiweyo emva komhla wokunikwa kwengxelo); kunye
- nabo balathwa ziimeko ezivela emva komhla wokunikwa kwengxelo (iziganeko ezingahlengahlengiswanga emva komhla wokunikwa kwengxelo).

Iqumrhu liza kuhlengahlengisa isixa-mali esiqatshelweyo kwiingxelo zemali ukubonisa uhlengahlengiso lweziganeko emva komhla wokunikwa kwengxelo.

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

1.15 Irhafu eyongezeelweyo (iVAT)

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

ICANDELO E: linkcukacha zemali

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

AMANQAKU KWIINGXELO ZEMALI ZONYAKA

	2021 R '000	2020 R '000
2. Imigangatho emitsha notoliko		
2.1 Imigangatho notoliko olusebenzayo nolwamkelwe kunyaka omiyo		
Kulo nyaka umiyo, iqumrhu lamkele le migangatho kunye nokutolikwa okusebenzayo kulo nyaka-mali umiyo nosebenzayo kwimisebenzi yalo:		
Umgangatho/ Ukutolikwa:	Umhla ofanelekileyo: Iminyaka eqala ngawo okanye emva	Ifuthe elilindelekileyo:
• GRAP 1: Ukunikezelwa kweNgxelo zeMali	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 2: INgxelo yokuHanjiswa kweMali	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 3: Imigaqo-nkqubo yoCwangciso-mali, uTshintsho kwiMigaqo-nkqubo yoCwangciso-mali, lingqikelelo neZiphe	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 9: Ingeniso kwiNtengiselwano yoTshintsiselwano	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 12: Uluhlu lwempahla	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 14: Iziganeko Emva koMhla wokuNikwa kweNgxelo	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 17: IPropati, ooMatshini neZixhobo	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 19: Izibonelelo, amaTyala aThanda-buzekayo nee-Asethi eziThandabuzekayo	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 23: Ingeniso evela kwiNtengiselwano engeyiyo eyoTshintshiselwano	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 24: Unikezelo lweNkcukacha zoHlahlo lwabiwo-mali kwiiNgxelo zeMali	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 32: Amalungiselelo eMvume yeNkonzo	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 104: Izixhobo zeMali	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 108: Okufunyenwe ngokuseMthethweni	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 109: Ucwangciso-mali lweNqununu nee- Arhente	01 April 2019	Impembelelo yoku ayiyombonakalo.
• GRAP 34: IiNgxelo zeMali ezaHlukeneyo	01 April 2020	Impembelelo yoku ayiyombonakalo.
• GRAP 35: IiNgxelo zeMali eziHlanganisiweyo	01 April 2020	Impembelelo yoku ayiyombonakalo.
• GRAP 36: Utyalomali kwiiManyano nakwiiNdibaniselwano ezihlangeneyo	01 April 2020	Impembelelo yoku ayiyombonakalo.
• GRAP 37: Amalungiselelo ahlanganyelweyo	01 April 2020	Impembelelo yoku ayiyombonakalo.
• GRAP 38: Ukubhengezwa komdla kwaManye amaQumrhu	01 April 2020	Impembelelo yoku ayiyombonakalo.
• GRAP 20: Ubudlelwane bamaHlakani	01 April 2020	Impembelelo yoku ayiyombonakalo.

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

AMANQAKU KWIINGXELO ZEMALI ZONYAKA

	2021 R '000	2020 R '000
3. Imali nokulinganiswa nayo		
Imali nokulinganiswa nayo iqulethe i:		
libhalansi zebhanki	3 443	2 886
Umgangatho wetyala lemali ezinkozo ebhankini nakwiidipozithi zexesha elifutshane, ngaphandle kwemali esesandleni		
Imali eziinkozo nokulingana nayo iquka ikheshi kunye nexesha elifutshane, utyalo-mali oluninzi olugcinwa kumaziko asebhankini abhalisiweyo kunye nokuvuthwa kweenyanga ezintathu okanye ngaphantsi kwaye kuxhomekeke kumngcipheko wenzala ongabalulekanga. Ixabiso lempahla yexabiso limalunga nexabiso elifanelekileyo.		
4. Okufunyenwe kwintengiselwano yotshintshiselwano		
Okufunyenweyo	246	279
Inzala eyongezelelekileyo	2	2
Isibonelelo setyala elithandabuzekayo	(91)	(91)
	157	190
Okufunyenweyo kuhlelwa nendleko encitshisiweyo. Ixabiso elifanelekileyo leentengiselwano ezifunyenweyo Ixabiso elifanelekileyo leetransekshini ezifunyenweyo zifikelela kumgangatho wazo.		
5. Iintlawulo ezivela kwintengiselwano yotshintshiselwano		
Iintlawulo zorhwebo	12	16
Ingeniso efunyenwe kwangaphambili	1 037	1 077
Inkcitho eyongezelelweyo	-	52
Iidipozithi ezihlawulwa nguMthengi	160	167
	1 209	1 312
Izinto ezihlawulwayo zihlelwa ngokwexabiso lezehlulo. Ixabiso elifanelekileyo leentengiselwano ezihlawulekayo liqikelela ixabiso lazo elifanelekileyo.		
6. Imirhumo evela kumaziko		
Ingeniso yengqeshiso	3	2 144
Ukwehla kungenxa yokuba iinkcubeko zenkcubeko zivaliwe kwaye zisetyenziswa njengendawo yokuvalela/yokuzihlukanisa ngexesha lokumiswa ngxi kweentshukumo kuZwelonke okubangelwe sisibetho seKHOVIDI-19.		
7. Inzala yengeniso		
Inzala efunyenweyo	90	174
Umahluko ubangelwe kukuhla kwenqanaba lenzala ephambili ngenxa yefuthe leKhovidi-19 kuqoqosho.		

ICANDELO E: linkcukacha zemali

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophele ngowama-31 kweyoKwindla wama-2021

AMANQAKU KWIINGXELO ZEMALI ZONYAKA

	2021 R '000	2020 R '000
8. Enye ingeniso kwintengiselwano yotshintshiselwano		
Amabango e-inshorensi	46	56
Ingeniso yeNgqeshiso – Umonakalo	-	1
Ingeniso yeNgqeshiso: Indawo yokuhlala yabasebenzi	130	119
	176	176
Amabango e-inshorensi		
Ingeniso yamabango efunyenwe kumaziko enkubeko eGroot Drakenstein naseMelkbos ngenxa yomonakalo nelahleko.		
9. Enye ingeniso kwintengiselwano engeyiyo eyotshintshiselwano		
Umnikelo: Inkonzo yesisa	485	586
Umahluko unxulumene negosa eli-1 elarhoxa ekupheleni konyaka-mali wama-2019/2020.		
Ngolwazi malunga noMnikelo: Inkonzo ngesisa jonga kwingxelo ekwinqaku le-13.		
10. Udluliso nezibonelelo ezifunyenweyo		
Udluliso olufunyenweyo	2 149	524
ISEBE (i-DCAS) lidlulise imali eyongezelelweyo ukunceda iqumrhu ngenxa yelahleko kwingeniso ebangelwe yimpembelelo yeKHOVIDI-19 kumaZiko eNkcubeko. Ezi zibonelelo zivaliwe kuluntu ubukhulu becala kulo nyaka-mali.		
11. Ipropati, ooMatshini neZixhobo		
Izongezelelo	19	63
Okulahliweyo	(19)	(63)
	-	-
Ukuqiisekisa Ngolawulo olufanelekileyo lo msebenzi uphakathi kwisebe (i-DCAS). iGrap Umatshini wepropathi kunye nezixhobo (ukungamkelwa kweasethi), zazisetyenziselwa ukuphendula ngeziphumo zomnikelo ngexabiso ngowama-31 kweyoKwindla wama- 2021.		
12. Imirhumo yoPhicotho-izincwadi		
Uphicotho-zincwadi lwangaphandle	69	63

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

AMANQAKU KWIINGXELO ZEMALI ZONYAKA

	2021 R '000	2020 R '000
13. Iinkcitho ngokubannzi		
Iindleko zebhanki	6	8
Unxibelelwano	1	-
Iivenkile ezisetyenziswayo	34	79
Iminikelo	-	1
Iinkonzo zohanjiso nesigidimi	19	63
Iindleko zomqeshwa: inkonzo yesisa	485	586
Eziyolisayo	-	20
Ilineni nobonelelo ngezinto zokondlala	116	-
Ugcino, ukulungisa nokuqhuba iindleko	188	357
Ushicilelo, izinto zokubhala nokufunda nopapasho	48	82
Iinkcitho yepropati	1 061	1 997
Uvuselelo lwemvume yeSoftware	22	20
Uhambo nezibonelelo zokuphila	-	44
Iiyunifom nempahla zokuzikhusela	-	53
	1 980	3 310

Unxibelelwano:

Umahluko ubangelwe ngamalungu afaka iindleko zedatha kwiintlanganiso.

Iivenkile ezisetyenziswayo

Umahluko ubangelwe kukuncipha kwegesi nepetroli ethengelwe amaziko kulo nyaka uphelileyo nanjengoko amaziko ebevaliwe kwaye esetyenziswa njengeziza zodwa ngenxa yokutshixwa kweSizwe okubangelwe sisibetho seKHOFIDI-19.

Iminikelo:

Ngexesha lonyaka-mali ii-asethi kwanikelwa ngazo kwiSebe leMicimbi yeNkcubeko neMidlalo

Iindleko zomqeshwa: Inkonzo yesisa

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo afezekisa imisebenzi yesigqeba neyolawulo enxulumene neKhomishini yeNkcubeko yeNtshona Kapa. Abasebenzi beSebe abaxhasa iQumrhu likaRhulumente baquka iGosa eliyiNtloko lezeziMali, uMlawuli: wezoBugcisa, iNkcubeko kunye neeNkonzo zeeLwimi, umsebenzi wecandelo kwiCandelo elichazwe ngasentla ngokunjalo neqela elizimeleyo loLawulo lwezeMali elixhasa iGosa eliyiNtloko lezeziMali. Ngelixa abasebenzi bomsebenzi kunye nabaPhathi abaPhezulu bezalisekisa iindima ezimbini, iqela lolawulo lwemali lizinikele kwiQumrhu likaRhulumente. Ngenxa yendima edlalwa ngabantu abaninzi abakhankanywe ngasentla, kunzima ukwahlula ixesha elichithwe namaQumrhu kaRhulumente. Inkonzo yesisa enxulumene nemivuzo yabo ayinakulinganiswa ngokuthembekileyo. Ukuqwalaselwa ke ngoko kunxulumene kuphela neqela lezemali elizinikeleyo elixhasa i-CFO ekwenzeni indima yayo njenge-CFO kwiQumrhu likaRhulumente nakwiSebe. Izixa-mali ezichaziweyo ke ngoko zibonisa inkonzo ngohlobo olunikezwe liqela lezemali kuphela.

ICANDELO E: linkcukacha zemali

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

AMANQAKU KWIINGXELO ZEMALI ZONYAKA

	2021 R '000	2020 R '000
13. Inkcitho ngokubanzi (kuyaqhubeka)		
Eziyolisayo		
Unxaxho lubangelwe kukungabikho kwezityo ezithe azabikho ngenxa yokuba iintlanganiso bezibanjwa ngobuxhakaxhaka balemihla.		
Ilineni nobonelelo ngezinto zokondlala		
Unxaxho lubangelwe kukuthengwa kweekhetini nezinto zokondlala zamaziko amabini ase Melkbos		
Ugcino, ulungiso nokuqhuba iindleko		
Unxaxho lubangwe kukuvalwa kwamaziko kuluntu ngexesha lonyaka, ngoko ke ugcino olusezantsi lwendleko eziphantsi olwenzekileyo.		
Ushicilelo, izinto zokubhala nokufunda nopapasho		
Unxaxho lubangelwa kukwenziwa kweekopi ezimbalwa zeengxelo		
Inkcitho yepropati:		
Umahluko ubangelwe kukutshintsha kweenkonzo zokhuselo kumaziko enkcubeko ukusuka kukhuseleko lomzimba ukuya kwimpendulo exhobileyo. Kukwakho nokuncipha kwenkunkuma kunye neendleko zogutyulo kulo nyaka uphelileyo nanjengoko amaziko enkcubeko ayevaliwe kwiinkampu zoluntu kwaye asetyenziswa njengendawo zokuzikhetha zodwa ngenxa yesifo seKHOVIDI-19.		
Uhambo nezibonelelo zokuphila		
Umahluko ubangelwe kukungabikho kohambo okwenzekileyo kunyaka ophantsi kovavanyo njengesiphumo sokuMiswa ngxi kweNtshukumo kuZwelonke ngenxa yobhubhane weKHOVIDI-19 njengoko bekubanjwa iintlanganiso.		
Iyunifomu nempahla zokuzikhusela:		
Ngexesha lonyaka-mali ka-2019/20 iyunifomu kunye neempahla zokhuselo zathengwa kuzo zonke izibonelelo.		
14. Imirhumo yamalungu		
Baard, P	3	4
Benjamin, H	-	2
Blaai, M	-	3
Fani, C	6	12
Fefeza, P	-	4
Gincana, M	-	3
Guma, Z	-	4
Jama, Z	3	6
Joko, P	3	8
Joubert, J	-	2
Lekena, D	-	3
Loubser, M	4	7
Mamlala, M	-	3
Mampota, G	2	1
Mbongo, T	3	1
Nokwaza, L	4	9
Nongalaza, MG	-	7
Nongwe, T	-	1
Rall, M	2	4
Ryke, E	3	7
Sampson, V	-	1
Witbooi, J	-	4
	33	96

Unxaxho lubangelwe ziintlanganiso ezimbalwa ezibanjiweyo kulo nyaka kunye nexesha elincinci elichithwe ezintlanganisweni.

IKhomishini yeNkcubeko yaseNtshona Kapa

liNgxelo zeMali zoNyaka ophele ngowama-31 kweyoKwindla wama-2021

AMANQAKU KWIINGXELO ZEMALI ZONYAKA

	2021 R '000	2020 R '000
15. Udluliselo nezibonelelo		
AmaBhunga eNkcubeko	194	90
Umahluko ubangelwe ngamabhunga enkubeko asi-7 axhaswe ngemali kulo nyaka umiyo xa kuthelekiswa ne-3 ebixhaswe ngemali kunyaka ongaphambili.		
16. Ityala lomonakalo		
Ubonelelo lwetyala elithandabuzekayo	-	91
Ngexesha lonyaka ongaphambili isibonelelo senziwe kwityala elithandabuzekayo. Oku kwakuhambelana nokungahlawulwa kwee-akhawunti ezingekahlawulwa ngabasebenzisi bamaziko enkubeko.		
17. Imali evela kwimisebenzi		
Intsalela (intsilelo)	627	(46)
Uhlengahlengiso lwe:		
Ukuncitshiswa kwamatyala	-	91
Ukuhamba kwezinto ezongezelelekileyo Utshintsho kwinkunzi yokusebenza:	-	(33)
Okufunyenweyo kwiintengiselwano zotshintshiselwano		
Intlawulo kwiintengiselwano zotshintshiselwano	33	(39)
Payables from exchange transactions	(103)	162
	557	135
18. Izibophelelo		
Inkcitho yokusebenza egunyazisiweyo		
Okuvunyiweyo kwaza kwanesivumelwano		
• Iziko leNkcubeko laseMelkbos: liNkonzo zoKhuselo lasePrinceton	16	10
• Melkbos Oppiesee: liNkonzo zoKhuselo lasePrinceton	16	10
• Groot Drakenstein: liNkonzo zoKhuselo lasePrinceton	16	11
• Okkie Jooste: liNkonzo zoKhuselo lasePrinceton	16	11
• Bien Donne Manor House: liNkonzo zoKhuselo lasePrinceton	16	11
• Groot Drakenstein: Masicoce	-	45
	80	98
Izibophelelo ezisebenzayo zizonke		
Kukonke okuvunyiweyo kwaza kwanesivumelwano	80	98
Inkcitho iza kufumana inkxaso evela		
Izibophelelo ezisebenzayo zizonke		
Inkcitho egunyazisiweyo yokusebenza	80	98

ICANDELO E: linkcukacha zemali

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

AMANQAKU KWIINGXELO ZEMALI ZONYAKA

	2021 R '000	2020 R '000
19. Ubudlelwane bamahlakani		
Ubudlelwani		
UMxhasi oPhambili IQabane	ISEbe leMicimbi yeNkcubeko neMidlalo	
loCwangciso IQabane loCwangciso	IKomiti yeeLwimi zaseNtshona Kapa	
loCwangciso IQabane loCwangciso	IKhomishini yeNkcubeko yaseNtshona Kapa	
ISEbe leMicimbi yeNkcubeko neMidlalo (i-DCAS) libonelela ngendawo yokuhlala kwiKhomishini yeNkcubeko yeNtshona Kapa ukuze yenze imisebenzi yolawulo neyemali.		
Ubudlelwane behlakani		
Ingeniso efunyenwe kubudlelwane bamahlakani		
ISEbe leMicimbi yeNkcubeko neMidlalo	2 149	524
20. Ulawulo lomngcipheko		
Imisebenzi yequmrhu iyibeka esichengeni semngcipheko eyahlukeneyo. Umngcipheko weqondo yemali: umngcipheko wentengiso (umngcipheko wenzala, umngcipheko lexabiso, uhanjiso lwemali wekhredithi kunye nomngcipheko wetyala		
Umngcipheko wetyala		
Umngcipheko wetyala ngumngcipheko wokuba iqumrhu lingabinakho ukuhlangabezana neemfanelo zalo zemali njengoko kufanelekile. Ngokweemfuno zokuboleka, iqumrhu liqinisekisa ukuba kukho imali eyoneleyo yokuhlangabezana nezibophelelo zalo ezilindelekileyo nezingalindelekanga. Zonke ii-akhawunti ezingekahlawulwa zihlawulwa kwiintsuku ezingama-30 zomhla wokunikezelwa kwengxelo.		
Uhlalutyo lobuthathaka		
Ngowama-31 kweyoKwindla wama- 2021, ukuba amazinga enzala kwizixhobo eziguquguqukayo ebeku-1% ngaphezulu / ezantsi ngazo zonke ezinye izinto ezibanjwa rhoqo, intsalela yonyaka ibinokuba ngama-R34 428 ngaphezulu / ngaphantsi.		
Umngcipheko wetyala		
Umngcipheko kumatyala ubhekisa kumngcipheko wokuba elinye iqabane lingasileli kwizibophelelo zalo zesivumelwano ezikhokelela kwilahleko yemali kwiqumrhu. Iqumrhu lamkele umgaqo-nkqubo wokusebenza kuphela namaqela afanelekileyo okuthenga ngetyala.		
Umngcipheko kumatyala ubandakanya ikakhulu iidiphazithi zemali, ukulingana kwemali, izixhobo ezivela kwimali kunye nabanamatyala orhwebo. Iqumrhu lifaka imali ezinkozo kuphela kwiibhanki ezinkulu ezinokuma okuphezulu wekhredithi kunye nokuthintela ukubonakaliswa kulo naliphi na iqela elichasayo.		
Akukho mida yamatyala idluliweyo ngeli xesha lokunikwa kwengxelo, kwaye abaphathi abalindelanga nayiphi na ilahleko ekusebenzeni ngokungalingani ngaba bahlobo.		
Ukuvezwa okuphezulu kumngcipheko wetyala		
Ukuvezwa kwequmrhu kumngcipheko wekhredithi ngokubhekisele kwimali-mboleko kunye nokufumanekayo kuthintelwe kwiimali ezikwiphepha lokubonisa umncono.		
Umngcipheko wemarike		
Iziko alichanabekiyo emngciphekweni wentengiso, ngenxa yokuba kuye kwafuneka lihlawule bonke ababolekisi kwiintsuku ezingama-30 zokufumana i-invoysi njengoko kufunwa yimimiselo kanondyebo kunye ne-PFMA.		

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

AMANQAKU KWIINGXELO ZEMALI ZONYAKA

Figures in Rand thousand

20. Ulawulo lomngcipheko (kuyaqhubeka)

Umngcipheko weqondo lenzala

Iprofayile yomngcipheko wequmrhu iqulethe umyinge wemali ehlawulwayo kunye neebhalansi zebhanki eziveza iqumrhu kumngcipheko wexabiso lenzala kunye nomngcipheko wenzala wokungena kwemali kwaye unokushwankathelwa ngolu hlobo lulandelayo:

Ii-asethi zeMali

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

Ulawulo lukwanomgaqo-nkqubo olungelelanisa inzala kwimali mboleko yeeasethi kunye nenzala ehlawulwa kumatyala.

Umngcipheko weqondo lenzala yokuhanjiswa kwemali

Isixhobo semali	Okumele kuhlawulwe ngaphantsi konyaka omnye	Okumele kuhlawulwe kunyaka omnye ukuya kwemibini	Okumele kuhlawulwe kwiminyaka emibini ukuya kwemithathu	Okumele kuhlawulwe kwiminyaka emithathu ukuya kwemine	Okumele kuhla wulwe emva kwimiyaka emihlanu
Imeko eziqhelekileyo zekhredithi Imali inamaziko ebhanki akhoyo ngoku	3 443	-	-	-	-
Imali iyonke	(12)	-	-	-	-
Ixesha elidlulileyo kodwa alibonelelwanga	3 431	-	-	-	-
Ixesha elidlulileyo kodwa alibonelelwanga	-	-	-	-	-

Isixhobo semali 032021	Ngoku	Okumele kuhlawulwe kwiintsuku 1-30	Okumele kuhlawulwe kwiintsuku 31-60	Okumele kuhlawulwe kwiintsuku 61-90	Okumele kuhlawulwe kwiintsuku 90+	Zizonke
Urhwebo nokunye okufunyenweyo	(1)	-	-	-	247	246
	(1)	-	-	-	247	246

Isixhobo semali 032020	Ngoku	Okumele kuhlawulwe kwiintsuku 1-30	Okumele kuhlawulwe kwiintsuku 31-60	Okumele kuhlawulwe kwiintsuku 61-90	Okumele kuhlawulwe kwiintsuku 90+	Zizonke
Urhwebo nokunye okufunyenweyo	(13)	(16)	13	141	154	279
	(13)	(16)	13	141	154	279

ICANDELO E: linkcukacha zemali

IKhomishini yeNkcubeko yaseNtshona Kapa

IiNgxelo zeMali zoNyaka ophela ngowama-31 kweyoKwindla wama-2021

AMANQAKU KWIINGXELO ZEMALI ZONYAKA

	2021 R '000	2020 R '000
21. Unxaxho kuhlalo lwabiwo-mali		
Unxaxho kwizinto eziphathekayo phakathi kohlalo lwabiwo-mali nesona sixa-mali		
Ulungelwaniso loHlahlo lwabiwo-mali		
Ngexesha lonyaka-mali wama-2020/21, uhlalo-lwabiwo mali lwehliswe nge-R1,205m, ukusuka kuhlalo-lwabiwo mali lokuqala lwe-R3,014m ukuya kuhlalo-lwabiwo mali oluhlangahlengisiweyo lwe-R1,809m. Ukwehla kubangelwa ikakhulu yimpembelelo yeKHOVIDI-19. Amacandelo enkcubeko avalwa eluntwini nefuthe kuqokelelo lwengeniso.		
21.1 Imirhumo evela kumaZiko:		
Umahluko ubangelwe kukuba amaziko avaliwe eluntwini ngenxa yeKHOVIDI-19. Amaziko enkcubeko asetyenziswa njengendawo yokuzivalela yedwa kunye neziza zodwa.		
21.2 Enye ingeniso evela kwintengiselwano		
Umahluko ubangelwa ikakhulu yimali efunyenweyo ngokubhekiselele kumabango anxulumene neGroot Drakenstein neMelkbos ngenkcubeko ngenxa yomonakalo nelahleko.		
21.3 Udluliselo noncediso-mali olufunyenweyo:		
Umahluko ubangelwe kukudluliselwa kweentlawulo ezongezelelweyo ezifunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo ukubuyekeza iziko ngelahleko yengeniso ngenxa yokumiswa ngxi kweentshukumo kuZwelinke ngenxa ye-KHOVIDI-19 nanjengoko onke amaziko ayevaliwe eluntwini.		
21.4 Enye ingeniso evela kuthengiselwano olungatshintshiswanga		
Umahluko ubangelwe ngumnikelo we-GRAP 23 / uhlangahlengiso lweendleko zomsebenzi olwenzelwe inkonzo yesisa efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Jonga inqaku le-13 ngeenkcukacha.		
21.5 Udluliselo nezibonelelo ezihlawuliweyo:		
Umahluko ubangelwe ngumbutho wenkcubeko ofuna inkxaso-mali encinci yeprojekthi yabo kunokuba bebeqingqile.		
21.5 Udluliselo nezibonelelo ezihlawuliweyo:		
Umahluko ubangelwe ngumbutho wenkcubeko ofuna inkxaso-mali encinci yeprojekthi yabo kunokuba bebeqingqile.		
22. Ukusebenza kweBBBEE		
linkcukacha zokuthobela uMthetho we-B-BBEE zibandakanyiwe kwingxelo yonyaka phantsi kwecandelo elibizwa ngokuba ziiNkcukacha zoKwenziwa koMsebenzi we-B-BBEE.		

The Secretariat

Western Cape Cultural Commission

Protea Assurance Building, Greenmarket Square, Cape Town, 8000

Postal Address: P.O. Box 1775, Cape Town, 8001

Tel: +27 21 483 9714 **Fax:** +27 21 483 9711

Email: Thandwa.Ntshona@westerncape.gov.za

IMicimbi ye-Ofisi

Ikhomishoni yeNkcubeko yeNtshona Koloni

Kwisakhiwo iProtea Assurance, eGreenmarket Square, eKapa, 8000

Idilesi yePosi: P.O. Box 1775, Cape Town, 8001

Umnxeba: +27 21 483 9714 **Ifeksi:** +27 21 483 9711

I-imeyile: Thandwa.Ntshona@westerncape.gov.za

Die Sekretiaat

Wes-Kaapse Kultuurkommissie

Protea Assuransie Gebou, Groentemarkplein, Kaapstad, 8000

Posadres: Posbus 1775, Kaapstad, 8001

Tel: +27 21 483 9714 **Faks:** +27 21 483 9711

E-pos: Thandwa.Ntshona@westerncape.gov.za



**Western Cape
Government**

Cultural Affairs and Sport

PR193/2021

ISBN: 978-0-621-49553-9