



Western Cape
Government



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
IKhomishini yeNkcubeko yeNtshona Koloni



Western Cape Cultural Commission

Annual Report
2021/2022

Cover page top:

Dance project by Dance for All and plants at Schoemanspoort cultural facility

Cover page bottom:

Mountain view at Schoemanspoort cultural facility and display at a funded Cultural Council's event

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PART A: GENERAL INFORMATION

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
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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
EPWP	Expanded Public Works Programme
EQPRS	Electronic Quarterly Performance Reporting System
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
IRC	Initiation Reference 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

Culture is disseminated through stories, religious traditions, holidays and customs, music, art, drama, and poetry all of which enhances our quality of life and increases overall wellbeing for both individuals and communities. It is the lens through which we view our world. The WCCC strives to empower diverse voices and understanding and promoting human connections by giving expression to its mandate.

I am honoured to be able to present the annual report of the work of our predecessors and the strides that they have made during a challenging period. Although it was a challenging year due to the COVID-19 pandemic, the Commission effectively used the virtual platform to execute their responsibilities. The COVID-19 pandemic challenged the Commission to implement diverse and hybrid ways of achieving goals. This ensured the successful achievement of the three output indicators as stipulated in the Annual Performance Plan (APP) of the public entity.

The Commission bid farewell to members who served during the previous term of the Western Cape Cultural Commission. As the new Chairperson, I would like to extend my sincere appreciation to the members for their invaluable contribution to the Commission and their commitment in assisting the Commission in achieving its mandate.

In March 2022, a new Commission was inducted for a three-year term. Our dedication as a new Commission is to expand and deepen the strides that were already achieved by the previous Commission. With the great spirit of dignified collaboration with stakeholders we aim to enhance accessibility of arts and culture to every corner and level of our society. The Commission will continue to adhere to all governance procedures as per the government regulations and ensure compliance and that our actions reflect the vision of the Province.

In conclusion my sincere gratitude goes to the Commission members for the execution of their responsibilities while ensuring that the mandate of the public entity was conducted in line with all legislative prescripts. I acknowledge, with gratitude, the guidance and valued support received from the Minister of the Department of Cultural Affairs and Sport, Ms Anroux Marais.



Mandla Mbothwe

Western Cape Cultural Commission
31 August 2022



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 and to the annual performance plan.

The mission of the WCCC is to provide an enabling environment in which social inclusivity and wellness can thrive through a variety of programmes and activities which it supports. The purpose of this report is to communicate the activities and financial position of the WCCC for the financial year 2021/22.

- General financial review of the public entity**

During the year under review, a new commission was appointed for the next three-year term and COVID-19 continued to impact services rendered. Three cultural facilities were closed for the greater part of the year which impacted income derived from bookings made.

- Spending trends**

Objective	2021/22			2020/21		
	Budget	Actual expenditure	(over)/under expenditure	Budget	Actual expenditure	(over)/under expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Goods and Services	2 100	1 624	476	1 809	1844	(35)
Total	2 100	1 624	*476	1 809	1844	(35)

* The under expenditure mainly relates to the cultural facilities being closed for most part of the financial year, which resulted in less maintenance and property expenses incurred than planned.

- Capacity constraints and challenges facing the public entity**

The COVID-19 protocols and restrictions imposed for gatherings, impacted the number of bookings made at the facilities as only 50% capacity was implemented for overnight stays. This reduced income generated over the reporting period.

- Discontinued key activities / activities to be discontinued**

n/a

- New or proposed key activities**

A need for new innovative ways of utilising the space available at the facilities was identified therefore a feasibility study is to be undertaken during the 2022/23 financial year.

- 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**

SCM processes and systems are in place and applied to ensure compliance.

- **Challenges experienced and how resolved**

Safety remains a challenge at the facilities and therefore a close working relationship with the Department of Community Safety as well as the DTPW ensures that the most effective methods are being utilised.

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

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**

COVID-19 has greatly impacted income. The economic situation will improve with the remodelling of the current usage of the facilities and the generation of new income streams and activities will increase revenue.

- **Appreciation**

The support of the Minister of the Department of Cultural Affairs and Sport, inclusive of the officers of the department are highly appreciated which contributed to the effective functioning of the Commission despite the challenges encountered during the year under review.



Mandla Mbothwe

Western Cape Cultural Commission Accounting Authority

31 August 2022

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 101 of 1999) section 55(1)(b) and section 28.2 of the National Treasury regulations 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 designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

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

In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the public entity for the financial year ended 31 March 2022.

Yours faithfully



Chairperson of the Commission

Mandla Mbothwe

31 August 2022

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 WCCC is a statutory body established in terms of the Western Cape Cultural Commission and Cultural Councils Act, 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. The public entity is statutory body under the auspices of the Department of Cultural Affairs and Sport.

The WCCC operates within the following legislative and policy mandates:

7.1 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 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	Direct Responsibility of the Western Cape Cultural Commission for ensuring compliance
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 81	The WCCC must adopt and implement policies actively to promote and maintain the welfare of the people of the Western Cape, including policies aimed at achieving: - the promotion of respect for the rights of cultural, religious and linguistic communities in the Western Cape; and - the protection and conservation of the natural historical, cultural historical, archaeological, and architectural heritage of the Western Cape for the benefit of present and future generations. The WCCC ensures that DCAS provides for the cultural needs of communities in the Western Cape as prescribed by legislation.
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.

7.2 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.

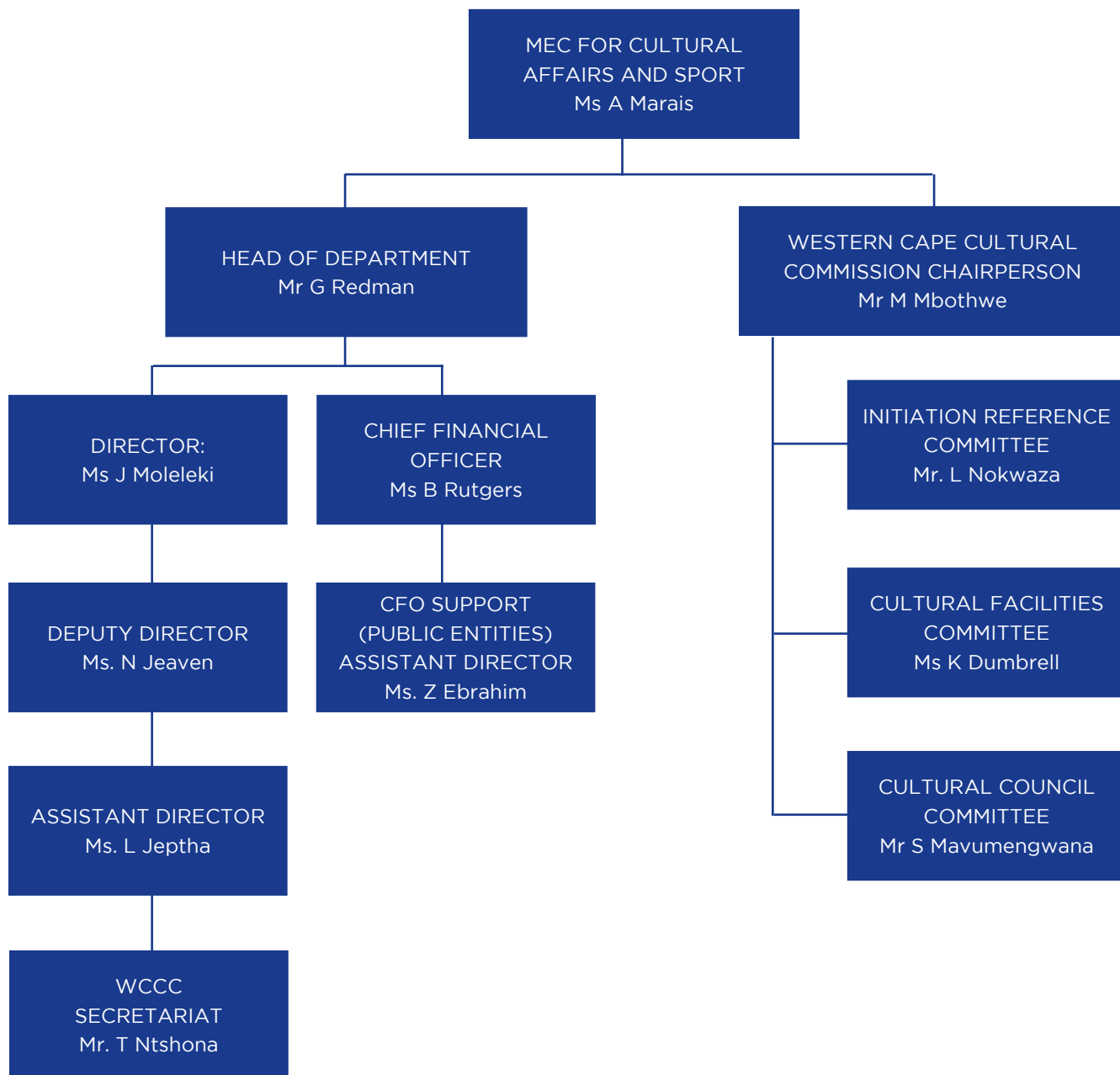
Legislation	Reference	Key Responsibilities of the WCCC
Public Finance Management Act, 1999	Act 1 of 1999 Section 55(1) (d)	The WCCC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
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 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.
Revised White Paper on Arts, Culture and Heritage	2018	The revised White Paper was approved by Cabinet in 2018 following a Socio-Economic Impact Assessment conducted by the South African Cultural Observatory. It sets out the policy objectives underscored by the strategic value of arts, culture and heritage. It sees the seamless Integration of the NDP, the Social Cohesion and Nation Building Strategy that informs the vision and strategic objectives of DCAS.
Customary Initiation Act	Act 2 of 2021	The Act provides for the effective regulation of customary initiation practices; to provide for the establishment of a National Initiation Oversight Committee and Provincial Initiation Coordinating Committees and their functions; to provide for the responsibilities, roles and functions of the various role-players involved in initiation practices as such or in the governance aspects thereof; to provide for the effective regulation of initiation schools; to provide for regulatory powers of the Minister and Premiers; to provide for the monitoring of the implementation of this Act; to provide for provincial peculiarities; and to provide for matters connected therewith.

7.3 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 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.
Fraud Prevention Plan	This policy provides response mechanisms to report investigate and resolve incidents of fraud.
Debtors' Management	The Accounting Authority must control debtors for the utilisation of cultural facilities.
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, under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 44 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 has been dominated by the need for the WCCC to be agile in responding to the changing nature of the COVID-19 pandemic. The year commenced with great uncertainty, and this remains our operating landscape. Adherence to different lockdown regulations meant restrictions on social gatherings, activities, and social distancing, all of which impacted the execution of the mandate of the WCCC. The WCCC responded in a coordinated way and operations were tailored to the situation at any given time. The funding process for registered Cultural Councils were executed online. This proved to be effective as all documentation and information was easily accessible when required. The WCCC, staff and communities showed great resilience as they responded to the year by adapting to the changes in the external environment. Staff worked on a rotational basis for the greater part of the year and ensured that deadlines were met, and that the WCCC could successfully attain the targets set.

The WCCC adjusted operations to virtual platforms without losing focus of their mandate and online meetings were held for the year. However, the induction meeting of the new committee was a face to face gathering.

This period highlighted the need to remodel our operational boundaries to remain relevant in this the new normal. This has sparked new thinking around the usage and potential of the facilities to ensure the sustainability and optimal usage of the immovable assets and the adjustment to virtual platforms for interactions.

2.2 Organisational Environment

In accordance with the Western Cape Cultural Commission and Cultural Councils Act, the Minister of the Department of Cultural Affairs and Sport, Ms Anroux Marais, appoints members to serve on the WCCC for a three-year term. The appointment of persons to the WCCC is preceded by a public nomination process and followed by shortlisting of potential members facilitated by the legislature. A new Commission consisting of 12 members was appointed on the 1 February 2022. An Induction session was facilitated to familiarise members with the operational environment and the legislative frameworks which will assist them in the execution of their mandate. The WCCC does not have permanent staff. Staff in the employ of the department are responsible for providing administrative support to the WCCC. The CFO's support unit assists with procurement and payments related to members and activities of the WCCC. The commission has three subcommittees namely the Facilities, Cultural Councils, and Initiation Reference Committee.



New Commission members with officials of the Department.

*Back Row: Wayne Winstler, Quahnita Samie (Deputy Chairperson WCCC),
Petronel Baard, Melvin Arendse, Martin Myers*

*Middle Row: Lungelo Nokwaza, Katherine Dumbrell, Bernedette Muthien, Charl Van Blerk, Jumath Hop,
Nerine Jeaven (Deputy Director: Arts and Culture) Mandla Mbothwe (Chairperson WCCC),
Lindsay Jephtha (Assistant Director: Arts and Culture)*

*Front Row (seated): Guy Redman (Head of Department), Anroux Marais (Minister of DCAS) and
Jane Moleleki (Director: Arts, Culture and Language)*

Absent from the photograph: Siphiwo Mavumengwana

2.3 Key Policy Developments and Legislative Changes

The Customary Initiation Act of 2021 seeks to provide for the effective regulations of customary initiation practices as well as provides for:

- the effective regulation of customary initiation practices;
- to provide for the establishment of a National Initiation Oversight Committee and Provincial Initiation Coordinating Committees and their functions;
- to provide for the responsibilities, roles and functions of the various role-players involved in initiation practices as such or in the governance aspects thereof;
- to provide for the effective regulation of initiation schools;
- to provide for regulatory powers of the Minister and Premiers;
- to provide for the monitoring of the implementation of this Act; and
- to provide for provincial peculiarities; and to provide for matters connected therewith.

2.4 Progress towards achievement of institutional impacts and outcomes

The WCCC's planned impact and outcomes as per its Strategic Plan are tabulated below and articulates progress made towards the achievement of the Commission's impact statement.

Impact Statement	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
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No	Outcome	Outcome Indicator
1	Diverse cultural activities within communities.	Number of registered cultural councils supported through transfer payments.
2	Well maintained and safe cultural facilities.	Number of facilities upgraded and maintained to ensure suitability and safety for users.
3	Optimal utilisation of the cultural facilities	Number of users accessing the cultural facilities

During 2021/22 financial year, the Commission contributed to the National Outcomes of the Medium-Term Strategic Framework (MTSF) 2019 – 2024 as follows:

MTSF Priority	Commissions contribution
Priority 5: Spatial integration, human settlements, and local government	The cultural facilities afford communities and organisations physical spaces to use for activities aligned to the mandate of the Commission. For the greater part of the year under review, the Okkie Jooste, Groot Drakenstein and Koekenaap cultural facilities were utilised as COVID-19 isolation sites. Culture is a vehicle for transference of knowledge and social values. The support rendered to the cultural councils for arts and culture promotion and preservation aids in the cultural sustainability of communities' social fabric and contributes to more sustainable human settlements.
Priority 6: Social Cohesion and safe communities	The WCCC's aim is to promote, develop and preserve culture. The programmes supported by the WCCC are aimed at promoting and preserving cultural practices and strive to create an appreciation of and respect for the diverse cultures within the Western Cape.

The WCCC activities are aligned to the Provincial Vision Inspired Priorities as it affords opportunities for communities to promote wellness and empower themselves to contribute to creating socially inclusive communities through the implementation of various activities.

The WCCC, through its mandate supports initiatives which reinforces positive behaviour, promotes social inclusion and wellbeing, and instill a sense of pride and belief in the ability of humanity to succeed despite adversity.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1 PROGRAMME: Western Cape Cultural Commission

The purpose of the WCCC 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.

The WCCC has three performance areas as prescribed by the Act. These areas determine the functions of the Commission namely:

- to control, manage, develop, and maintain moveable and immovable property
- to manage the registration and deregistration of cultural councils; and
- to advise the MEC on how best to achieve the mandate of the WCCC.

Cultural Councils

During the year under review the Commission supported seven registered cultural councils to execute their programmes within communities. The programmes varied and aimed at transferring traditions and cultivating a sense of identity and pride amongst youth. Workshops were facilitated by the councils which focussed on how culture when practiced changes behaviour and the role it could play in furthering gender equality within society.

The WCCC strives to encourage broader participation in activities by supporting platforms for cultural interaction to promote mutual understanding of cultural practices.



Performers at the cultural event of the Igugu LamaXesibe



Khoe-San Indigenous Women in Action workshop

Name of Cultural Council	Purpose of Funds	Amount Transferred	Project Date/s	Project Venue
Igugu LamaXesibe Cultural Council	Hosting of an Igugu Lam Festival	R30 000	6 November 2021	Vusisizwe Creche Hall, Crossroads
Khoe-San Indigenous Women in Action	Cultural Restoration Project	R30 000	21 August 2021	Retreat Civic Centre

Name of Cultural Council	Purpose of Funds	Amount Transferred	Project Date/s	Project Venue
Cochouqua Khoisan Tribal House	Nau Cultural Ceremony	R30 000	24 September 2021	Chatsworth Community Hall
Gorachouqua Tribal House of Cape Khoi	Gender Equality versus Culture Conference	R30 000	15 - 16 October 2021	Y4C Hall, Retreat
Intsika Yamanyange Organization	Annual Youth Programme	R30 000	27 July - 27 November 2021	Mkhanyiseli Primary School, Philippi
Nyahbhinghi House of Paarl	Cultural Festival	R30 000	15 - 18 April 2022	New Orleans Park, Paarl
Griqua Royal House Indigenous Consciousness Movement	Griqua Conference	R30 000	5 - 6 August 2021	Castle of Good Hope, Cape Town

Cultural Facilities

The pandemic limited the usage of the facilities and prohibited the execution of programmes for the greater part of the reporting year. The maintenance and improvements completed at the facilities focussed on improving the comfort and safety levels for users and improving the overall experience for clients.

The safety and security concerns for staff residing at the facility and of clients utilising the facilities for their activities, necessitated that the armed response services be extended. During the year under review the Koekenaap cultural facility and the Groot Drakenstein cultural facility experienced burglaries. This resulted in a security assessment being conducted by the Department of Community Safety at the Koekenaap cultural facility which placed emphasis on the need to replace the dilapidated fence. The DTPW identified it as a key priority on the CAPEX report and an estimated budget was earmarked for the installation of a secure fence and automated gates. The process will be initiated during the 2022/23 financial year under the management of DTPW.

During the time that staff were unable to access the facilities, they worked in the areas surrounding the buildings and had opportunities to share practical skills and expertise amongst themselves.

The staff employed at the Groot Drakenstein cultural facility repaired a burst water pipe, using the skills and expertise acquired to do repairs when unexpected emergencies occurred at the facility.



Staff repairing the burst waterpipe

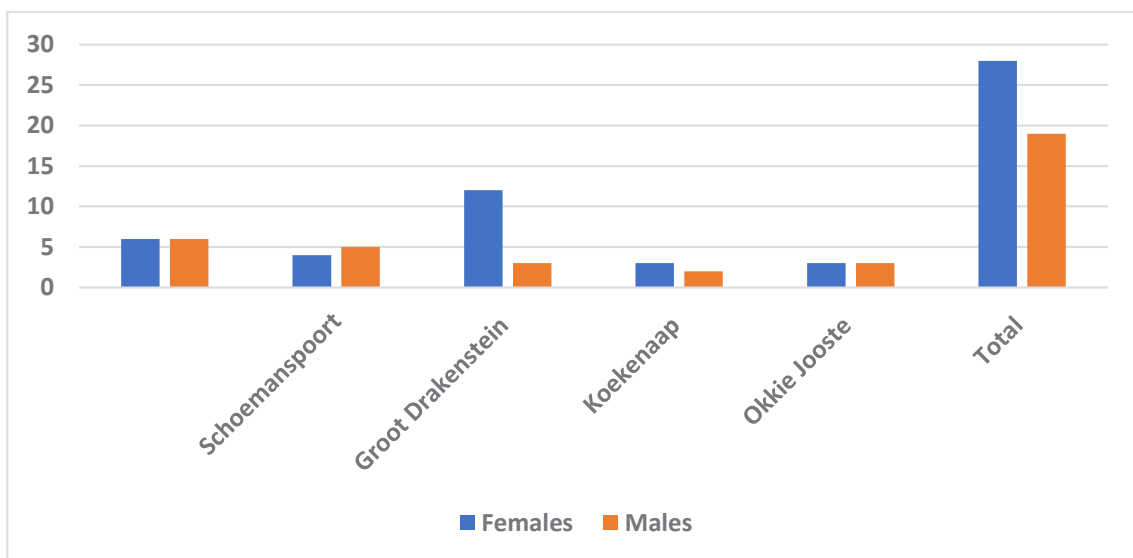
The facilities provided placement opportunities for 47 youth to gain skills and work experience through the EPWP programme managed by the Department. Unemployed youth were recruited from the different communities surrounding the facilities in Stellenbosch, Drakenstein, Oudtshoorn and the Matzikama region. The beneficiaries received training in First Aid, Customer Care and Maintenance which included cleaning and usage of power tools as well as equipment. During the COVID -19 period EPWP beneficiaries completed online training in Safety Awareness, Introduction to Design Thinking and Handling of Personal Information at work.

The garden initiatives executed by the EPWP beneficiaries at the Schoemanspoort cultural facility in Oudtshoorn, was a key programme initiated by staff at the facility. This initiative was part of a mentoring programme where staff shared their knowledge of indigenous plants and the medicinal usage of succulents with the beneficiaries. Knowledge on the planting and care of succulents was shared and the pictures below reflects the application of the newly acquired knowledge.



Succulent gardens created by EPWP beneficiaries at Schoemanspoort cultural facility.

The graph below reflects the placement opportunities afforded to the beneficiaries at the facilities as part of the EPWP programme facilitated by the Department.



Initiation Reference Committee

The IRC worked collaboratively with the Department and Initiation forums towards ensuring that the Standard Operating Procedures for initiation practice during COVID-19 were implemented. The Initiation Protocols were approved by the Western Cape Provincial Cabinet at its meeting held on 21 March 2021. Further, the Western Cape Cabinet approved the continuation of the Initiation programme as from 1 June 2021 in line with the President's announcement.

Training was facilitated by the department that ensured that cultural practitioners were empowered and to curb the spread of COVID-19. No fatalities for the winter and summer season for the period under review were recorded.

Table 3.1.

Outcomes, outputs, output indicators, targets, and actual achievements:

The APP for 2021/22 was re-tabled and the indicator revised in the re-tabling process.

Outcome	Output	Output Indicator	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Optimal utilisation of the cultural facilities	Usage of facilities	Number of users accessing the cultural facilities	171	2 000	2 401	+401	COVID -19 restrictions were eased, and facilities were opened for 50% usage during the fourth quarter	Due to the COVID-19 pandemic, three facilities were used as isolation and / or quarantine sites. Therefore it was not accessible for normal usage.

Table 3.2.

Outcomes, outputs, output indicators, targets, and actual achievements:

Programme / Sub-programme								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Revised Annual Target 2021/22	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
Diverse cultural activities within communities	Transfer payment to registered cultural councils	Number of registered cultural councils supported through Transfer Payments	7	7		7	-	-

Programme / Sub-programme								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Revised Annual Target 2021/22	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement 2021/2022	Reasons for deviations
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	-	-
Optimal utilisation of the cultural facilities	Usage of facilities	Number of users accessing the cultural facilities	171	7993	2 000	2 401	+401	Covid restrictions were eased, and facilities were opened for 50% usage during the fourth quarter

Strategy to overcome areas of under performance

Not applicable

Reporting on the Institutional Response to the COVID-19 Pandemic

Although the Commission does not report on any COVID-19 interventions, three cultural facilities served as isolation sites for the greater part of the reporting period.

Linking performance with budgets

Programme	2021/22			2020/21		
	Budget	Actual expenditure	(Over)/ under expenditure	Budget	Actual expenditure	(Over)/ under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	2 100	1 624	476	1 809	1844	(35)
Total	2 100	1 624	*476	1 809	1844	(35)

* The under expenditure mainly relates to the cultural facilities being closed for most part of the financial year, which resulted in less maintenance and property expenses incurred than planned.

4. REVENUE COLLECTION

Source of Income	2021/22			2020/21		
	Estimate	Actual Amount collected	(Over)/under collection	Estimate	Actual Amount collected	(Over)/under collection
	R`000	R`000	R`000	R`000	R`000	R`000
Other Operating Income	1 400	884	*516	1 159	182	977
Transfer Payment	600	1100	** (500)	561	2 149	(1588)
Interest Income	100	110	(10)	89	90	(1)
Total	2 100	2094	6	1 809	2421	(612)

* The under collection mainly relates to the facilities being closed to the public due to COVID-19. The cultural facilities were used as quarantine and isolation sites. Facilities were fully operational and accessible to the public from November 2021 onwards.

** The over collection is due to an additional transfer payment received from the Department of Cultural Affairs and Sport to compensate the entity for the loss of revenue due to the impact of COVID-19 on the facilities.

5. CAPITAL INVESTMENT

The Cultural Facilities play a critical role as a catalyst for meaningful interaction and strengthening the strands which contributes to building the social fabric of our society. This has ignited the process to reorganise and revisit the usage and potential that the facilities present during these uncertain times.

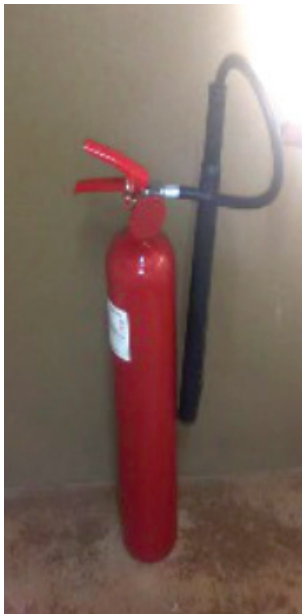


The vacant state house that was upgraded and will form part of the new approach for usage of unoccupied spaces on offer at the facility.

Major improvements were concluded at Schoemanspoort cultural facility by DTPW. Improvements made is in keeping with the environmental friendly practices e.g. water tanks and solar panels were installed at the facility. The replacement of the asbestos roofing with corrugated sheeting is not only aesthetically pleasing but also a safer alternative.

Bien Donne Manor House

The Department of Transport and Public Works (DTPW) did an assessment on the fire suppression system which is situated in the thatched roof of the Manor House and found that it was not fully functional. An expert in the field of fire suppression systems, identified that it was outdated and that the parts would be too costly to replace. The DTPW commenced the replacement with a different fire suppression system which includes fire extinguishers and a water storage tank. This is to be completed in the new financial year.



Freestanding equipment because the Manor House is of heritage significance

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 over the work 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
22 June 2021	Briefing by the Department of Cultural Affairs and Sport on the roles and responsibilities of the Western Cape Cultural Commission and the Western Cape Language Committee.
8 November 2021	Deliberation on the 2020/21 Annual Reports of the Department of Cultural Affairs and Sport and its entities (Heritage Western Cape, Western Cape Language Committee, Western Cape Cultural Commission).
7 December 2021	Deliberation on Vote 13: Cultural Affairs and Sport in the schedule to the Western Cape Adjustments Appropriation, 2021.
10 February 2022	Briefing and facilitation of an oversight visit by the Department of Cultural Affairs and Sport to the Western Cape District Sports Academy.
15 March 2022	Discussion on Western Cape Appropriation Bill 2021 – Vote 13 Department of Cultural Affairs and Sport.

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

3. EXECUTIVE AUTHORITY

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

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

4. THE ACCOUNTING AUTHORITY/BOARD

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 (Term: October 2018 – January 2022)

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	3
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	4
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	2
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	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
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	-
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	3
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	3

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
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	3
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	-
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	-
Mbongo Thamsanqa	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	1
Joko Prince	Member: Initiation Reference Committee	15 October 2018	n/a	B Tech in Human Resource Management	Passionate about 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	2

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. Mamputa Geoffrey Mr. Mbongo Thamsanqa
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	1	7
Mr. Ntsikelelo Nongalaza	3	0	3
Ms. Madre Loubser	2	0	2
Ms. Petronel Baard	5	3	8
Mr. Patrick Zoyisile Fefeza	0	0	0
Ms. Elizabeth (Betsie) Ryke	3	0	3
Mr. Lindile Prince Joko	2	0	2
Mr. Lungelo Nokwaza	5	0	5
Ms. Medee Rall	0	0	0
Mr. John Witbooi	0	0	0
Mr. Zukile Jama	5	0	5
Mr. Zama Guma	2	0	2
Mr. Mamputa Geoffrey	0	0	0
Mr. Mbongo Thamsanqa	1	0	1
TOTAL	34	4	38

Composition of the Newly Appointed Commission
TERM 1 FEBRUARY 2022 – FEBRUARY 2025

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
Baard Petronel	Member: Cultural Councils Committee	1 February 2022	n/a	• BA, Drama Honours (US).	- National Singing competition (ATKV). - Recorded an Album for Music Video. - Nominated for the SAMA Awards. - FNB vita awards for Cabaret. - Own Production in Cabaret.	None	None	1
Mbothwe Mandla	Chairperson: WCCC	1 February 2022	n/a	- MA Theatre and Performance (UCT). - Honours in Theatre and Performance (UCT). - Diploma in Theatre and Performance (UCT)	- Creative Manager. - Artistic Director. - Lecturer and Researcher. - Curator and Artistic Director. - Co-Artistic Director. - Co-ordinator - Founder and Director	None	None	1
Myers Martin	Member: Cultural Facilities Committee	1 February 2021	n/a	• Bachelor of Social Science in Public Administration and Industrial Sociology.	- Invested in the Cultural and Entertainment Industry for 30 years. - Established Music. Exchange an NPC that effected incredible change, education across the Western Cape. - Managing Director at BMG Africa.	None	None	1
Muthien Bernedette	Member: Cultural Facilities Committee	1 February 2022	n/a	- Masters University of Cape Town. - Bachelor of Social Science (Hons) - Bachelor of Arts.	- Tour guide. - Youth leader. - Serving on the Iziko Museum board. - CRL Rights (Research and Policy). - Parliamentary liaison. - SABC and PanSALB.	None	None	1

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
Hop Jumath	Member: Cultural Councils Committee	1 February 2022	n/a	• Langeberg Senior Secondary School. • Doctor of Divinity. • Basic Training South African Army. • Store man Course. • Advanced Firearm Course. • Light Machine Gun	• Soldier in the South African Defence Force. • Self Employed. • Khoisan Hessequa Skills Development. • General Secretary Khoisan United Movement	None	None	1
Mavume-ngwana Siphiwo	Chairperson: Cultural Councils Committee	1 February 2022	n/a	• Matric. • Industrial Psychology. • Diploma in Marketing Management.	• South African Geographical Names Council (Council Member). • Board Member (Business and Governance Seat). • Ward Committee member (Breede Valley Municipality). • Financial Management.	None	None	-
Arendse Melvin	Member: Cultural Councils Committee	1 February 2022	n/a	• NQF3	• Competency in National Firearms Control Act, NQF Level 3. • Accredited service provider to the National Skills fund by Department of Labour. • Founder of Western Cape Land and Heritage Council. • Chairperson of the Western Cape Korana and Nguni Cultural Council. • Paper wood and Allied Workers Union.	None	None	1

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
Dumbrell Katherine	Chairperson: Cultural Facilities Committee	1 February 2022	n/a	• BA Hons in African Studies • Post Graduate Diploma in African Studies. • Bachelor of Architectural Studies.	• Member of the Council of Heritage Western Cape from 2016 to date. • Taught Profession Communication courses to senior undergraduates. • Teacher for communication for Engineers. • Consultant at UCT Writing Centre.	None	None	1
Samie Quahnita	Deputy Chairperson: WCCC	1 February 2022	n/a	• Bachelor's Degree in Town and Regional Planning. • National Diploma in Town Planning	• Independent Heritage Consultant. • Facilitated number of Heritage processes. • Experience in Governance. • Worked for SAHRA. • Serving on the Council of Heritage Western Cape. • Policy drafting.	None	None	1
Nokwaza Lungelo	Chairperson: Initiation Reference Committee	1 February 2022	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 • 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	None	1

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
Van Blerk Charl	Member: Cultural Facilities Committee	1 February 2022	n/a	- National Senior certificate. - Bachelor of Commerce.	- Recording Artist (Charlie Void). - Director, Daima Consultancy (PTY) LTD. - Supply Chain Manager. - CEO & Founder of Park-share Technologies. - Youth representative for Ward Committee	None	None	1
Winster Wayne	Member: Cultural Councils Committee	1 February 2022	n/a	- Matric. - Certificate N4 Computer Practice. - Certificate at Chrysalis Academy. - Certificate of Completion.	- Dispatch Supervisor. - Shop Assistant and Cashier. - Electrician at Nolitha (Pty) Ltd.	None	None	1

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
Arendse MC	2	0	2
Baard PM	0	0	0
Dumbrell KE	2	2	4
Hop JD	2	1	3
Mavumengwana SI	0	0	0
Mbothwe M	2	0	2
Muthien B	2	0	2
Myers MA	2	0	2
Nokwaza LG	0	0	0
Samie Q	2	0	2
Van Blerk CI	2	0	2
Winster W	2	0	2
Total	18	3	21

5. RISK MANAGEMENT

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.

Enterprise Risk Management Policy and Strategy

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

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

ERMECO responsibility

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

ERMECO members

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

The table below discloses relevant information on ERMECO members:

Member	Position	Attended	Date Appointed
Mr G Redman	Accounting Officer (Chairperson)	4	31/03/2017
Ms B Rutgers	Director: Financial Management (CFO)	4	31/03/2017
Ms C Sani	Director: Library Service	*2	31/03/2017
Mr D Esau	Deputy Director: Internal Control (Risk Champion)	4	31/03/2017
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	*3	31/03/2017
Ms J Boulle	CD: After-School Programme	4	31/03/2017
Ms J Moleleki	Director: Arts, Culture and Language Services	4	31/03/2017
Mr M Janse van Rensburg	Director: Museums, Heritage and Geographical Names Services (also CEO: HWC)	*3	1/07/2021
Dr L Bouah	Chief Director: Sport and Recreation	*3	31/03/2019
Ms N Dingayo	Director: Provincial Archive Service	4	12/03/2019
Mr S Julie	Director: Strategic and Operational Management Support	4	31/03/2017

Member	Position	Attended	Date Appointed
Mr T Tutu	Director: Sport Promotion	*2	31/03/2017
Mr P Hendricks	Director: Sport Development	4	31/03/2017

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

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

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

ERMECO key activities

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

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

Key risks considered and addressed during the year

The key risk of the entity is insufficient rental income to cover expenditure on maintenance for the facilities due to it being used as isolation sites during the COVID-19 pandemic which results in lack of optimum utilization and inability for normal income generation.

Management of risks

Risk assessments are conducted to determine the effectiveness of the department's risk management strategy and to identify new and emerging risks because of changes in the internal and/or external environment. Each risk was deliberated and debated during the year and presented at the quarterly ERMECO meetings. Senior managers were required to provide feedback on progress with implementation of action plans to reduce the likelihood of risks materialising and/or the impact should they materialise. ERMECO also referred risks back to the Entity that should be analysed more extensively and recommended additional mitigations or actions to manage risks.

Management takes ownership of risks and often discusses risk matters at various platforms as part of its culture in an effort to constrain risks in a collaborative and innovative way. The ERM Policy and Strategy are circulated to all officials on an annual basis for all levels of staff to stay abreast of enhancements that have been effected and as a means of embedding risk management. Bespoke and generic risk awareness sessions were also conducted to share benchmarking elements to aid risk management maturity. Activities detailed in the implementation plan are perpetually monitored and periodically reported on, in the same way that APP deliverables are monitored, to detect potential risks and deviations from indicators and the achievement of outcomes and non-adherence to legislative and policy mandates.

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

Key emerging risks for the following financial year

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

Conclusion

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

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

6. INTERNAL CONTROL UNIT

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to ensure that control activities in place are effective, efficient and transparent and that they are improved when required. To achieve this, quarterly financial management improvement plan and key control meetings are held with the Auditor-General, programme managers of the Public Entity and the Minister. This is an ongoing process to ensure that 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 Authority in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement.

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

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

- Internal Audit function;
- External Audit function (Auditor General of South Africa - AGSA);
- Entity Accounting and reporting;
- Entity Accounting Policies;
- 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; RMA; BCOM Accounting	External	N/a	1 January 2019 (2 nd term)	Contract expired 31 December 2021	5
Mr Pieter Strauss (Chairperson w.e.f. 01-Jan-22)	B Acc; B Com Hons; CA (SA)	External	N/a	1 January 2022 (2 nd term)	N/a	7
Mr Ebrahim Abrahams	B Com Accounting Honours	External	N/a	1 January 2022 (2 nd term)	N/a	7
Ms Annelise Cilliers	B Compt Hons CA (SA)	External	N/a	1 January 2022 (2 nd term)	N/a	7
Ms Fayruz Mohamed	BCompt Honours; CA (SA)	External	N/a	1 January 2022 (1 st term)	N/a	2

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 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 was 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)

Not applicable

14. SOCIAL RESPONSIBILITY

Not applicable

15. AUDIT COMMITTEE REPORT

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

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 27.1. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

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

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

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

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

In-Year Management and Monthly/Quarterly Report

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

Evaluation of Financial Statements

The Audit Committee has:

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

Compliance

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

Performance Information

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

Report of the Auditor-General South Africa

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

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



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

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 auditor-general to the 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 49 to 72, which comprise the statement of financial position as at 31 March 2022, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Cultural Commission as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

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

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 Standards of GRAP and the requirements of the PFMA, and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
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 2022:

Programme	Pages in the annual performance report
Western Cape Cultural Commission	19 - 20

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 raise any material findings on the usefulness and reliability of the reported performance information for this programme:
 - Western Cape Cultural Commission

Other matter

15. I draw attention to the matter below.

Achievement of planned targets

16. Refer to the annual performance report on pages 19 -20 for information on the achievement of planned targets for the year and management's explanations provided for the overachievement of targets.

Report on the audit of compliance with legislation

Introduction and scope

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 raise any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

Other information

19. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that have been specifically reported in this auditor's report.
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. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information and if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

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

Auditor - General

Cape Town

31 July 2022



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general's responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for 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 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.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022

Figures in Rand thousand	Note(s)	2022	2021
Assets			
Current Assets			
Cash and cash equivalents	3	3 958	3 443
Receivables from exchange transactions	4	162	157
		4 120	3 600
Total Assets		4 120	3 600
Liabilities			
Current Liabilities			
Payables from exchange transactions	5	1 302	1 209
		1 302	1 209
Net Assets		2 818	2 391
Accumulated surplus		2 818	2 391
Total Net Assets		2 818	2 391

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2022

STATEMENT OF FINANCIAL PERFORMANCE

Figures in Rand thousand	Note(s)	2022	2021
Revenue			
Revenue from exchange transactions			
Fees from facilities	6	473	3
Interest income	7	110	90
Other income from exchange transactions	8	391	176
Total revenue from exchange transactions		974	269
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non - exchange transactions	9	618	485
Transfers and subsidies received	10	1 100	2 149
Total revenue from non-exchange transactions		1 718	2 634
Total revenue		2 692	2 903
Expenditure			
Audit fees	12	(70)	(69)
General expenses	13	(1 901)	(1 980)
Members fees	14	(52)	(33)
Transfers and subsidies paid	15	(210)	(194)
Debt impairment	16	(33)	-
Total expenditure		(2 266)	(2 276)
Surplus (deficit) for the year		426	627

STATEMENT OF CHANGES IN NET ASSETS

Figures in Rand thousand	Accumulated surplus / deficit	Total net assets
Balance at 01 April 2020	1 764	1 764
Changes in net assets		
Surplus for the year	627	627
Total changes	627	627
Prior year adjustment: note 20	1	1
Balance at 01 April 2021	2 392	2 392
Changes in net assets		
Surplus for the year	426	426
Total changes	426	426
Balance at 31 March 2022	2 818	2 818

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2022

CASH FLOW STATEMENT

Figures in Rand thousand	Note(s)	2022	2021
Cash flows from operating activities			
Receipts			
Cash receipts		2 038	2 321
Interest income		110	90
		<u>2 148</u>	<u>2 411</u>
Payments			
Cash paid		(1 633)	(1 854)
Net cash flows from operating activities	17	<u>515</u>	<u>557</u>
Net increase in cash and cash equivalents		515	557
Cash and cash equivalents at the beginning of the year		<u>3 443</u>	<u>2 886</u>
Cash and cash equivalents at the end of the year	3	<u>3 958</u>	<u>3 443</u>

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Budget on Cash Basis

	Approved budget	Adjust- ments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Refer- ence
Figures in Rand thousand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Fees from facilities	1,500	(600)	900	493	(407)	22.1
Interest income	100	-	100	110	10	
Other income from exchange transactions	-	-	-	391	391	22.2
Total revenue from exchange transactions	1 600	(600)	1 000	994	(6)	
Revenue from non-exchange transactions						
Transfers and subsidies received	600	-	600	1 100	500	22.3
Other income from non-exchange transactions	500	-	500	-	(500)	22.4
Total revenue from non-exchange transactions	1 100	-	1 100	1 100	-	
Total revenue	2,700	(600)	2,100	2,094	(6)	
Expenditure						
Members fees	(40)	-	(40)	(52)	(12)	
Audit fees	(60)	-	(60)	(67)	(7)	
General expenses	(2 600)	600	(2 000)	(1 505)	495	22.5
Total expenditure	(2 700)	600	(2 100)	(1 624)	476	
Surplus	-	-	-	470	470	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	470	470	
Basis difference						
Other income from non- exchange				618		
Payables from exchange transactions				(49)		
General expenses				(618)		
Receivables from exchange transactions				5		
Actual Amount in the Statement of Financial Performance				426		

ACCOUNTING POLICIES

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

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

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

All figures have been rounded to the nearest thousand.

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

These accounting policies are consistent with the previous period.

1.1 Going concern assumption

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

1.2 Significant judgements and sources of estimation uncertainty

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

Receivables

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

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

Allowance for impairment

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

1.3 Property, plant and equipment

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

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

1.3 Property, plant and equipment (continued)

- 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.

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.

ACCOUNTING POLICIES

1.3 Property, plant and equipment (continued)

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.

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

1.4 Financial instruments (continued)

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 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.

ACCOUNTING POLICIES

1.4 Financial instruments (continued)

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

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

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

Financial assets measured at amortised cost:

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

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

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

Financial assets measured at cost:

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

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

1.4 Financial instruments (continued)

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

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

1.5 Statutory receivables

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

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

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

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

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

ACCOUNTING POLICIES

1.6 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.7 Revenue from exchange transactions

Recognition

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

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

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

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

Measurement

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

Interest, royalties and dividends

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

1.8 Revenue from non-exchange transactions

Recognition

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

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

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

1.8 Revenue from non-exchange transactions

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.

Services in-kind

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

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

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

1.9 Translation of foreign currencies

Foreign currency transactions

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

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

1.10 Comparative figures

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

1.11 Expenditure

Financial transactions in assets and liabilities

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

ACCOUNTING POLICIES

1.11 Expenditure (continued)

Fruitless and wasteful expenditure

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

Irregular expenditure

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

Transfers and subsidies

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

1.12 Accumulated Surplus

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

1.13 Budget information

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

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

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

Management regards a material variance as a variance to the budget in excess of R50 000. Reasons for material variances are explained in the Notes to the Statement of Comparison of Budget and Actual amounts.

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

1.14 Related parties

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

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

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

1.14 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 those family members who may be expected to influence, or be influenced by that person in their dealings with the entity.

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

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

1.15 Events after reporting date

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

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

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

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

1.16 Value-added Tax (VAT)

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

2022

2021

2. New standards and interpretations**2.1 Standards and interpretations effective and adopted in the current year**

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

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 1: Presentation of Financial Statements	01 April 2020	The impact of this is not material
• GRAP 2: Cash Flow Statement	01 April 2020	The impact of this is not material
• GRAP 3: Accounting Policies, Changes in Accounting Estimates and Errors	01 April 2020	The impact of this is not material
• GRAP 9: Revenue from exchange Transactions	01 April 2020	The impact of this is not material
• GRAP 12: Inventories	01 April 2020	The impact of this is not material
• GRAP 14: Events After the Reporting Date	01 April 2020	The impact of this is not material
• GRAP 17: Property Plant and Equipment	01 April 2020	The impact of this is not material
• GRAP 19: Provisions, Contingent Liabilities and Contingent Assets	01 April 2020	The impact of this is not material
• GRAP 23: Revenue from Non-Exchange Transactions	01 April 2020	The impact of this is not material
• GRAP 24: Presentation of Budget Information in Financial Statements	01 April 2020	The impact of this is not material
• GRAP 24: Presentation of Budget Information in Financial Statements	01 April 2020	The impact of this is not material
• GRAP 104: Financial Instruments	01 April 2020	The impact of this is not material
• GRAP 108: Statutory Receivables	01 April 2020	The impact of this is not material
• GRAP 20: Related parties	01 April 2020	The impact of this is not material

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand	2022	2021
3. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	3 958	3 443
Credit quality of cash at bank and short term deposits, excluding cash on hand		
Cash and cash equivalents comprise cash and short-term, high 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	284	246
Accrued interest	2	2
Allowance for doubtful debt	(124)	(91)
	162	157
Receivables are classified at amortised cost. The fair value of receivables transactions approximates their fair value.		
5. Payables from exchange transactions		
Trade payables	3	12
Income received in advance	1 095	1 037
Customer refundable Deposits	204	160
	1 302	1 209
Payables are classified at amortised cost. The fair value of payables transactions approximates their fair value.		
6. Fees from facilities		
Rental income	473	3
The entity provides the use of cultural facilities to provincial departments at a cost. The revenue from these transactions is included in the rental income.		
The increase is due to the gradual easing of Covid-19 restrictions during the financial year which resulted in the cultural facilities being accessible to the public.		
7. Interest income		
Interest received	110	90
The increase is due to the additional funding received from the department which resulted in more funds available in the account to generate interest.		

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand	2022	2021
8. Other income from exchange transactions		
Insurance claims	23	46
Other Income: Utility bills	217	-
Rental income: Staff accommodation	151	130
	<u>391</u>	<u>176</u>
Other income Utility bills:		
The Department of Transport and Public Works reimbursed the entity for municipal services because the facilities were used as isolation/quarantine facilities in the 2020/21 financial year.		
9. Other income from non-exchange transactions		
Donation: Service in-kind	<u>618</u>	<u>485</u>
The increase is due to 1 official appointed during the 2021/2022 financial year. For the detail on the Donation: Service in kind, refer to the narrative in note 13.		
10. Transfers and subsidies received		
Transfer received	<u>1 100</u>	<u>2 149</u>
During the 2020/21 financial year, 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
Disposals	-	(19)
	<u>-</u>	<u>-</u>
No assets were procured for the year under review.		
12. Audit fees		
External audit	<u>70</u>	<u>69</u>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand	2022	2021
13. General expenses		
Bank charges	6	6
Catering	9	-
Communication	-	1
Consumable stores	37	34
Donations (Transfer of Assets to DCAS)	-	19
Employee costs: Service in-kind	618	485
Linen and soft furnishing	-	116
Maintenance, repairs and running costs	276	188
Printing, stationery and publications	48	48
Property expense	864	1 061
Software licence renewal	24	22
Travel and subsistence	19	-
	1 901	1 980

Catering:

Cost incurred for the catering of an induction meeting held for the members of the new commission. All meetings were conducted virtually in the previous financial year therefore no cost was incurred for catering.

Communication:

During the 2020/21 financial year the members claimed data costs for meetings attended virtually.

Donations:

During the 2020/21 financial year assets were donated to the Department of Cultural Affairs and Sport. No assets were purchased during the current financial year.

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 (CFO), Director: Arts, Culture and Language Services, line function in the aforementioned Directorate as well as a dedicated Financial Management team that supports the CFO. Whilst line function staff and Senior Managers fulfil a dual role, the financial management team is dedicated to the Public Entity. Due to the dual role performed by most of the aforementioned staff, it is difficult to apportion the time spent on the operations of 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.

Linen and soft furnishing:

Curtains and bedding were purchased for two Cultural facilities during the previous financial year.

Maintenance, repairs and running cost:

The increase is mainly due to the price increase in gardening services required to annually maintain the firebreaks at the facilities, as there is a high risk of fires.

Property expense:

Department of Transport and Public Works reimbursed the entity, as some of the facilities were used as quarantine and isolation sites.

Travel and subsistence

Cost incurred for travelling by members of the new commission to attend the induction meeting. All meetings were conducted virtually in the previous financial year therefore no cost was incurred for travelling.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand	2022	2021
14. Members fees		
Arendse, M	2	-
Baard, P	5	3
Drumbrell, K	2	-
Fani, C	6	6
Guma, Z	2	-
Hop, J	2	-
Jama, Z	5	3
Joko, P	2	3
Loubser, M	2	4
Mamputa, G	-	2
Mbongo, T	1	3
Mbothwe, M	2	-
Muthien, B	2	-
Myers, M	2	-
Nokawaza, L	5	4
Nongalaza, N	3	-
Rall, M	-	2
Ryke, E	3	3
Samie, Q	2	-
Van Blerk, C	2	-
Winster, W	2	-
	<u>52</u>	<u>33</u>
During the year under review more members attended meetings.		
15. Transfers and subsidies		
Cultural Councils	<u>210</u>	<u>194</u>
16. Debt impairment		
Provision for doubtful debt	<u>33</u>	<u>-</u>
During the current year a provision was made for doubtful debt. This is related to the non-payment of outstanding accounts by users of the cultural facilities.		
17. Cash generated from operations		
Surplus	426	627
Changes in working capital:		
Receivables from exchange transactions	(38)	33
Receivables from exchange transactions (impairment)	33	-
Payables from exchange transactions	94	(103)
	<u>515</u>	<u>557</u>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand		2022	2021
18. Commitments			
Authorised operational expenditure			
Approved and contracted			
• Melkbos Cultural Centre: Princeton Protection Services	18	16	
• Melkbos Oppiesee: Princeton Protection Services	18	16	
• Groot Drakenstein: Princeton Protection Services	17	16	
• Okkie Jooste: Princeton Protection Services	17	16	
• Bien Donne Manor House: Princeton Protection Services	17	16	
	87	80	
Total operational commitments			
Approved and contracted	87	80	
This expenditure will be financed from			
Total commitments			
Authorised operational expenditure	87	80	
19. Related parties			
Relationships			
Primary Funder	Department of Cultural Affairs and Sport		
Strategic Partner	Heritage Western Cape		
Strategic Partner	Western Cape Language Committee		
The Department of Cultural Affairs and Sport (DCAS) provides accommodation to Western Cape Cultural Commission to execute their administrative and financial operations.			
The Minister of the Department of Cultural Affairs and Sport as the Executive Authority is a related person of Western Cape Cultural Commission.			
The members of Western Cape Cultural Commission and the entity as disclosed in note 14 are related parties in terms of GRAP 20			
Related party transactions			
Income received from related parties			
Department of Cultural Affairs and Sport	1 100	2 149	
20. Prior-year adjustments			
During the year under review it was identified that Payables were incorrectly allocated.			
The correction of the error results in adjustments as follows:			
Statement of financial position	-	(1)	
Opening Accumulated Surplus	-	(1)	

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

2022

2021

21. Risk management

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

Liquidity risk

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

Sensitivity analysis

At 31 March 2022, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R39 576 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:

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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

21. Risk management (continued)

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	3,958	-	-	-	-
Payables - Extended credit terms	-	-	-	-	-
Net amount	3 958	-	-	-	-
Past due but not provided for	-	-	-	-	-

Financial instrument 032022	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+days	Total
Trade and other receivables	20	42	23	4	195	284
	20	42	23	4	195	284

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand		2022	2021
22. Budget variances			
Budget Adjustment			
During the 2021/22 financial year, the budget was decreased by R600 thousand, from an original budget of R2,7million to an adjusted budget of R2,1million. The decrease is mainly due to the continued impact of COVID-19 on the entity. The Cultural Facilities were closed to the public for a major part of the financial year which impacted the revenue collection.			
22.1 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. Facilities were fully operational and accessible to the public from November 2021 onwards.			
22.2 Other income from exchange transactions:			
The variance is mainly due to proceeds received in respect of insurance claims at cultural facilities due to damages and losses, as well as the reimbursement of utility bills from the Department of Transport and Public Works for the use of the cultural facilities as isolation and quarantine sites in the previous financial year.			
22.3 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 impact of COVID-19 on the facilities.			
22.4 Other income from non - exchange transactions:			
This budget is provided to respond to potential damages to the cultural facilities. For the year under review, no incidences occurred that required a cash outflow.			
22.5 General expense:			
The variance is due to the cultural facilities being closed for most part of the financial year, which resulted in less maintenance and property expenses incurred than planned.			
23. BBBEE Performance			
Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.			



Wes-Kaapse
Regering



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
IKhomishini yeNkcubeko yeNtshona Koloni



Wes-Kaapse Kultuurkommissie

Jaarverslag
2021/2022

Voorblad bo:

Dansprojek deur Dance for All en plante by Schoemanspoort-kultuurfasiliteit

Voorblad onder:

Berguitsig by Schoemanspoort-kultuurfasiliteit en tentoonstelling by Kultuurraad se befondsde geleentheid

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DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Kultuurkommissie
REGISTRASIENOMMER (indien van toepassing):	Nie van toepassing nie
STRAATADRES:	3 ^{de} verdieping, Protea Assuransie-gebou Groentemarkplein Kaapstad 8001
POSADRES:	Posbus X7115 Kaapstad 8001
WKKK-SEKRETARIAAT	Mnr. Thandwa Ntshona
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WEBWERF:	www.westerncape.gov.za
EKSTERNE OUDITEURE:	Ouditeur-generaal van Suid-Afrika Parklaan 19 Milnerton Kaapstad 7441
BANKIERS:	Nedbank

2. LYS VAN AFKORTINGS/AKRONIEME

BBSEB	Breëbasis- Swart Ekonomiese Bemagtiging
BNS	Berg na See
D:ORB	Direktoraat: Ondernemingsrisikobestuur, Departement van die Premier
DKES	Departement van Kultuursake en Sport
DVOW	Departement van Vervoer en Openbare Werke
DGV	Departement van Gemeenskapsveiligheid
EQPRS	Elektroniese Kwartaallikse Prestasieverslagdoeningstelsel
HFB	Hoof- Finansiële Beampte
HUB	Hoof- Uitvoerende Beampte
IVK	Inisiasieverwysingskomitee
KMMO	Klein, Medium en Mikro-ondernemings
LUR	Lid van die Uitvoerende Raad
MTBR	Mediumtermyn-bestedingsraamwerk
NTR	Nasionale Tesourieregulasies
OGSA	Ouditeur-generaal van Suid-Afrika
ORB	Ondernemingsrisikobestuur
ORBEKOM	Ondernemingsrisikobestuur-en-ettiekkomitee
PBT	Persoonlike Beskermende Toerusting
POPIA	Wet op die Beskerming van Persoonlike Inligting
PTI	Provinsiale Tesourie-instruksies
Sel	Sentrum vir e-Innovasie
TR	Tesourieregulasies
UOWP	Uitgebreide Openbarewerkeprogram
VKB	Voorsieningskettingbestuur
WOFB	Wet op Openbare Finansiële Bestuur
WOO	Wet op Openbare Oudit

3. VOORWOORD DEUR DIE VOORSITTER

Kultuur word deur middel van stories, godsdienstige tradisies, vakansiedae en gebruike, musiek, kuns, drama en poësie versprei, wat alles ons lewenskwaliteit verhoog en die algehele welstand van individue en gemeenskappe verbeter. Dit is die lens waardeur ons ons wêreld beskou. Die Wes-Kaapse Kultuurkommissie (WKKK) strewende daarna om uiteenlopende stemme te bemagtig en om menseverhoudings te begryp en te bevorder deur uitvoering aan sy mandaat te gee.

Dit is vir my 'n eer om die jaarverslag te kan voorlê oor die werk van ons voorgangers en die vordering wat hulle tydens 'n uitdagende tydperk gemaak het. Alhoewel dit 'n uitdagende jaar was as gevolg van die COVID-19-pandemie, het die Kommissie die virtuele platform effektief gebruik om hul verantwoordelikhede na te kom. Die COVID-19-pandemie het die Kommissie aangespoor om diverse en hibriede maniere vir die bereiking van doelwitte te implementeer. Dit het die suksesvolle bereiking verseker van die drie uitsetaanwysers soos gestipuleer in die openbare entiteit se jaarlikse prestasieplan (JPP).

Die Kommissie het afskeid geneem van lede wat gedurende die vorige termyn in die Wes-Kaapse Kultuurkommissie gedien het. As die nuwe voorsitter wil ek graag my opregte waardering aan die lede uitspreek vir hul onskatbare bydrae tot die Kommissie en hul toewyding om die Kommissie ten opsigte van die uitvoering van sy mandaat by te staan.

'n Nuwe Kommissie is in Maart 2022 vir 'n termyn van drie jaar aangestel. Ons toewyding as 'n nuwe Kommissie is om die vordering wat reeds deur die vorige Kommissie bereik is uit te brei en te versterk. In die goeie gees van waardige samewerking met belanghebbendes poog ons om die toeganklikheid van kuns en kultuur vir elke deel en vlak van ons samelewing te verbeter.

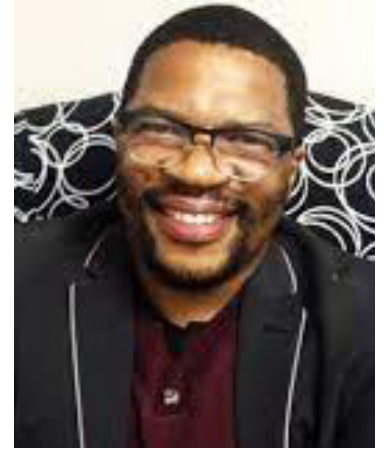
Die Kommissie sal voortgaan om aan alle bestuursprosedures volgens regeringsregulasies te voldoen en om voldoening te verseker sodat ons aksies die visie van die Provinsie weerspieël.

Ten slotte wil ek my opregte dank aan die Kommissielede uitspreek vir die voldoening aan hul verantwoordelikhede terwyl hulle verseker het dat die mandaat van die openbare entiteit in ooreenstemming met alle wetgewende voorskrifte uitgevoer is.

Ek erken met dankbaarheid die leiding en gewaardeerde ondersteuning wat van die Minister van die Departement van Kultuursake en Sport, me. Anroux Marais, ontvang is.



Mandla Mbothwe
Wes-Kaapse Kultuurkommissie
31 Augustus 2022



4. OORSIG VAN DIE REKENINGPLIGTIGE 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 doelwitte van die WKKK is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, ooreenkomstig 'n beleid soos deur die LUR bepaal is. Die werksaamhede van die WKKK is met sy strategiese vyfjaarplan sowel as die jaarlikse prestasieplan belyn.

Die missie van die WKKK is om 'n bemagtigende omgewing te voorsien waarin maatskaplike inklusiwiteit en welstand kan floreer deur middel van 'n verskeidenheid programme en aktiwiteite wat ondersteun word. Die doel van hierdie verslag is om terugvoer oor die aktiwiteite en finansiële posisie van die WKKK vir die 2021/22-boekjaar te verskaf.

- Algemene finansiële oorsig van die openbare entiteit**

'n Nuwe kommissie is gedurende die verslagjaar vir die volgende driejaartermyn aangestel en COVID-19 het steeds gelewerde dienste beïnvloed. Drie kultuurfasiliteite was vir die grootste deel van die jaar gesluit wat 'n negatiewe uitwerking op inkomste uit besprekings gehad het.

- Bestedingstendense**

Doel	2021/22			2020/21		
	Begroting	Werklike besteding	(Oor-)/Onder-besteding	Begroting	Werklike besteding	(Oor-)/Onder-besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	2 100	1 624	476	1 809	1844	(35)
Totaal	2 100	1 624	*476	1 809	1844	(35)

* Die onderbesteding hou hoofsaaklik verband met die kultuurfasiliteite wat vir die grootste deel van die boekjaar gesluit was, wat gelei het tot minder instandhouding- en eiendomsuitgawes wat aangegaan is as wat beplan is.

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

Die COVID-19-protokolle en -beperkings wat vir byeenkomste ingestel is, het 'n negatiewe uitwerking gehad op die aantal besprekings wat by fasiliteite gemaak is, aangesien kapasiteit van slegs 50% vir oornagverblyf geïmplementeer is. Dit het inkomste verminder wat oor die verslagtydperk gegenereer is.

- Gestaakte hoofaktiwiteite/aktiwiteite wat gestaak gaan word**

NVT

- Nuwe of voorgestelde hoofaktiwiteite**

'n Behoeftes aan nuwe, innoverende maniere om die beskikbare spasie by fasiliteite te benut is geïdentifiseer en dus sal 'n uitvoerbaarheidstudie gedurende die 2022/23-boekjaar gedoen word.

- Versoeke vir oordra van fondse**

NVT

- **Voorsieningskettingbestuur**

Geen ongevraagde aanbiedings is vir die verslagjaar deur die Kommissie ontvang of aangegaan nie.

- **Inwerkingstelling van VKB-prosesse en -stelsels**

VKB-prosesse en -stelsels is in werking gestel en word toegepas om voldoening te verseker.

- **Uitdagings wat ervaar is en die oplossing daarvan**

Sekuriteit is steeds 'n uitdaging by die fasiliteite en daarom verseker 'n noue werksverhouding met die Departement van Gemeenskapsveiligheid sowel as die DVOW dat die doeltreffendste metodes aangewend word.

- **Ouditverslagaangeleenthede gedurende die vorige jaar en die hantering daarvan**

Die WKKK het 'n skoon oudit vir die vorige boekjaar ontvang.

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

NVT

- **Gebeure ná die verslagdoeningsdatum**

NVT

- **Ekonomiese lewensvatbaarheid**

COVID-19 het 'n groot impak op inkomste gehad. Die ekonomiese situasie sal met die hermodellering van die huidige benutting van fasiliteite verbeter en die generering van nuwe inkomstestrome en aktiwiteite sal inkomste verhoog.

- **Waardering**

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 Kommissie ondanks die uitdagings wat gedurende die verslagjaar ervaar is, word opreg waardeer.



Mandla Mbothwe

Wes-Kaapse Kultuurkommissie: Rekenpligtige Gesag

31 Augustus 2022

5. VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAATHEID

Na my beste wete en oortuiging bevestig ek die volgende:

Alle inligting en bedrae soos in die jaarverslag openbaar gemaak, is in ooreenstemming met die finansiële jaarstate wat deur die Ouditeur-generaal geoudit is.

Die jaarverslag is volledig, akkuraat en sonder enige weglatings.

Die jaarverslag is voorberei in ooreenstemming met die jaarverslagriglyne wat deur die Nasionale Tesourie uitgereik is.

Die finansiële jaarstate (Deel E) is voorberei in ooreenstemming met die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999), artikel 55(l)(d) en artikel 28.2 van die Nasionale Tesourie-regulasiestandaarde wat op die openbare entiteit van toepassing is.

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

Die Rekenpligtige Gesag is verantwoordelik vir die daarstelling en implementering van 'n stelsel van interne beheer, wat ontwerp is om redelike gerusstelling te verskaf rakende die integriteit en betroubaarheid van die prestasie-inligting, die menslikehulpbroninligting en die finansiële jaarstate.

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

Na ons mening weerspieël die jaarverslag redelikerwys die werksaamhede, die prestasie-inligting, die menslikehulpbroninligting en die finansiële aangeleenthede van die openbare entiteit vir die boekjaar geëindig 31 Maart 2022.

Die uwe



Voorsitter van die Kommissie
Mandla Mbothwe
31 Augustus 2022

6. STRATEGIESE OORSIG

Visie

Om doeltreffend by te dra tot die groei en ontwikkeling van 'n dinamiese kulturomgewing vir '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 verskaffing van finansiële hulp aan geregistreerde kultuurrade;
- die beheer, bestuur, ontwikkeling en instandhouding van roerende en onroerende eiendom wat onder sy toesig deur die provinsiale Minister geplaas is;
- die uitvoering van ander take en funksies wat deur die provinsiale Minister toegewys is; en
- raadgewing aan die provinsiale Minister rakende beleid.

Waardes

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

7. WETGEWENDE EN ANDER MANDATE

Die WKKK is 'n statutêre liggaam wat ingevolge die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998, tot stand gebring is. Die WKKK is op 1 Junie 2001 ingevolge die Wet op Openbare Finansiële Bestuur as 'n Skedule 3-, Deel C- provinsiale openbare entiteit gelys. Die openbare entiteit is 'n statutêre liggaam onder beskerming van die Departement van Kultuursake en Sport.

Die WKKK word binne die raamwerk van die volgende wetgewende en beleidsmandate bedryf:

7.1 Constitutional Mandates

Artikel	Direkte verantwoordelikheid van die Wes-Kaapse Kultuurkommissie om voldoening te verseker
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 6(3), (4) en (5): Tale	Die Wes-Kaapse Regering (WKR) moet by wyse van wetgewende en ander maatreëls sy gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelyke aansien geniet en gelykwaardig hanteer word. Die Wes-Kaapse Taalkomitee (WKTK) in samewerking met die DKES, is daarvoor verantwoordelik om die implementering van die Wes-Kaapse Taalbeleid, soos aangeneem in 2001, te monitor en te evalueer, en moet minstens een keer per jaar aan die Wes-Kaapse Provinsiale Parlement oor hierdie mandaat verslag doen. Die WKTK staan onder toesig van die DKES en voorsien die komitee van administratiewe en finansiële steun.
Artikel 30: Taal en kultuur	Die Wes-Kaapse Kultuurkommissie (WKKK) fasiliteer geleenthede vir die mense van die Wes-Kaap om hul taal- en kultuurregte uit te oefen deur middel van die programme en projekte wat dit aanbied en ondersteun.
Artikel 31: Kultuur-, godsdiens- en taalgemeenskappe	Die WKKK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap respekteer.

Artikel	Direkte verantwoordelikheid van die Wes-Kaapse Kultuurkommissie om voldoening te verseker
Artikel 41: Beginsels van regering van samewerking en interregerings-betrekkings	Die WKKK werk met alle regeringsfere saam ten opsigte van die uitvoering van sy mandaat.
Bylae 4: Funksionele gebiede van konkurrente nasionale en provinsiale wetgewende bevoegdheid	Die WKKK werk nou saam met die nasionale Departement van Kuns en Kultuur en verwante staatsorgane rakende konkurrente kuns-, kultuur- en erfenisaangeleenthede.
Artikel 81	Die WKKK moet beleide aanneem en implementeer om die welstand van die mense van die Wes-Kaap aktief te bevorder en te handhaaf, insluitende beleide wat daarop gemik is om die volgende te bereik: • die bevordering van respek vir die regte van kultuur-, godsdienst- en taalgemeenskappe in die Wes-Kaap; en • die beskerming en bewaring van die natuurhistoriese, kultuurhistoriese, argeologiese en argitektoniese erfenis van die Wes-Kaap tot voordeel van huidige en toekomstige geslagte. Die WKKK verseker dat die DKES voorsien in die kulturele behoeftes van gemeenskappe in die Wes-Kaap soos deur wetgewing bepaal word.
Artikel 195: Basiese waardes en beginsels wat openbare administrasie beheers	Amptenare van die Departement van Kultuursake en Sport (DKES) wat verantwoordelik is vir die uitvoering van die mandaat van die WKKK moet die doeltreffende, ekonomiese en effektiewe benutting van hulpbronne verseker. Programme wat in die openbare sektor onderneem word, 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 daarstelling en redelike befondsing, binne die Provinsie se beskikbare hulpbronne, van 'n kultuurraad of -rade vir 'n gemeenskap of gemeenskappe in die Wes-Kaap wat 'n gemeenskaplike kultuur- en taalerfenis deel. Die WKKK staan onder toesig van die DKES betreffende die implementering van die wetgewing wat vir hierdie doel aangeneem is. Die Wes-Kaapse Kultuurkommissie, een van die provinsiale openbare entiteite waarvoor die DKES verantwoordelik is, is belas met die registrasie van kultuurrade en om ondersteuning te verleen.

7.2 Wetgewende mandate

Wetgewende mandate	Reference	Key Responsibilities of the WCCC
Wes-Kaapse Kultuur-kommissie- en Kultuurradewet, 1998	Wet 14 van 1998	Die doelwitte van die Wes-Kaapse Kultuurkommissie is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, in ooreenstemming met 'n beleid soos 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.

Wetgewende mandate	Reference	Key Responsibilities of the WCCC
Wet op Tradisionele en Khoi-San-leierskap, 2019	Wet 3 van 2019	Die hoofdoelwitte van hierdie Wet is: • om voorsiening te maak vir die erkenning van Khoi-San-leierskap; • om die Wat op die Nasionale Huis van Tradisionele Leiers, 2009, en die Wet op Tradisionele Leierskap en Bestuursraamwerk, 2003, te konsolideer; • om sekere beperkings in die bestaande wetgewing onder die loop te neem; en • om gevolglike wysigings ten opsigte van ander wette te implementeer.
Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999 Artikel 55(1)(d)	Die WKKK dien kwartaal- en jaarverslae in oor sy prestasielewering sowel as geouditeerde finansiële state gebaseer op die strategiese doelwitte ten opsigte van jaarlikse teikens vir elke boekjaar.
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 deur die staat, regeringsinstellings en private liggame gehou word. Die DKES en alle ander openbare en private liggame moet, onder meer: • 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek in te dien, om toegang te kry tot inligting waaroor die liggaam beskik; en • 'n inligtingsbeampte aanstel om versoeke om toegang tot inligting waaroor die liggaam beskik te oorweeg.
Wet op die Bevordering van Administratiewe Geregtigheid, 2000	Wet 3 van 2000	Hierdie Wet: • bepaal die reëls en riglyne wat administrateurs moet volg by die neem van besluite; • vereis dat administrateurs mense in kennis stel van hul reg op hersiening of appèl en hul reg om redes te versoek; • vereis dat administrateurs redes vir hul besluite moet verstrek; en • verleen aan lede van die publiek die reg om die besluite van administrateurs in 'n hof te betwis.
Wet op Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	Hierdie Wet bevorder die beskerming van persoonlike inligting wat deur openbare en private liggame geprosesseer word en het ten doel om sekere voorwaardes daar te stel ten einde minimum vereistes vir die prosessering van persoonlike inligting te vestig. Daarbenewens maak die Wet voorsiening vir die instelling van 'n Inligtingsreguleerder om sekere bevoegdhede uit te oefen en om sekere pligte en werksaamhede ingevolge hierdie Wet en die Wet op Bevordering van Toegang tot Inligting, 2000, te verrig. Die Wet maak verder voorsiening vir die uitreiking van gedragskodes; vir die regte van persone met betrekking tot ongeoorloofde elektroniese kommunikasie en geoutomatiseerde besluitneming; om die vloeï van persoonlike inligting oor die grense van die Republiek te reguleer; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.
Hersiene Witskrif oor Kuns, Kultuur en Erfenis	2018	Die hersiene Witskrif is in 2018 deur die Kabinet goedgekeur ná afloop van 'n sosio-ekonomiese impakassessering wat deur die Suid-Afrikaanse Kultuurobservatorium uitgevoer is. Dit sit die beleidsdoelstellings uiteen wat deur die strategiese waarde van kuns, kultuur en erfenis ondersteun word. Dit beoog die moeitelose integrasie van die NOP, die strategie vir maatskaplike samehorigheid en nasiebou wat gestalte gee aan die visie en strategiese doelwitte van die DKES.

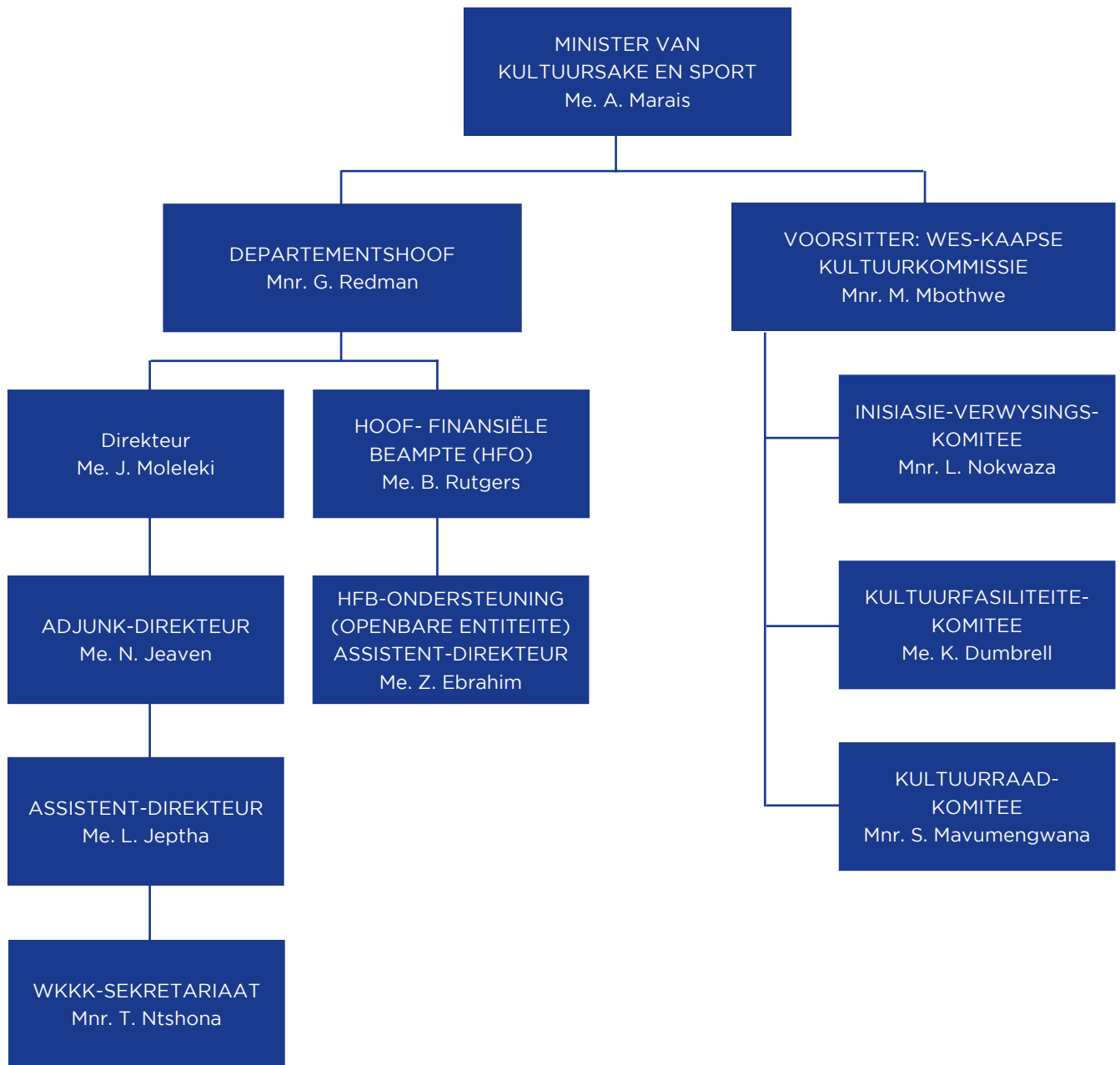
Wetgewende mandate	Reference	Key Responsibilities of the WCCC
Wet op Gebruiklike Inisiasie	Wet 2 van 2021	Die Wet maak voorsiening vir die doeltreffende regulering van praktyke rakende gebruiklike inisiasie; vir die daarstelling van 'n Nasionale Inisiasieoorsigkomitee en Provinsiale Inisiasiekoördineringskomitees en hul werksaamhede; vir die verantwoordelikhede, rolle en werksaamhede van die verskillende rolspelers wat as sodanig by inisiasiepraktyke of die bestuursaspekte daarvan betrokke is; vir die doeltreffende regulering van inisiasieskole; vir regulatoriese bevoegdhede van die Minister en Premiers; vir die monitering van die implementering van hierdie Wet; vir provinsiale uniekhede; en vir aangeleenthede wat daarmee in verband staan.

7.3 Beleidsmandate

Hieronder volg 'n beskrywing van beleide wat 'n doeltreffende en effektiewe kontantbestuurstelsel ondersteun en rigting aan ons werksaamhede gee.

Beleide	Beskrywing
Gedragkode vir die WKKK-lede	Die primêre doel van die Kode is om voorbeeldige gedrag te bevorder sodat die WKKK geloofwaardigheid het.
Beleid oor registrasie en deregistrasie van kultuurrade	Om uitvoering te gee aan die beginsel van respek, bevordering, handhawing en beskerming van kulturele diversiteit in die Wes-Kaap en Suid-Afrika deur die registrasie en deregistrasie van kultuurrade.
Beleid oor benutting van kultuurfasiliteite	Die Rekenpligtige Gesag van die openbare entiteit moet inkomste ekonomies en doeltreffend bestuur deur geskikte prosesse te ontwikkel en te implementeer om voorsiening te maak vir die identifisering, versameling, rekordhouding, rekonsiliasie en beveiliging van inligting oor inkomste en benutting.
WKKK-delegerings	Delegering van bevoegdhede soos uitgereik deur die Rekenpligtige Beampte ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999 (WOFB).
Wesenlikheidsraamwerk	Die Rekenpligtige Gesag moet 'n raamwerk ontwikkel en ooreenstem oor aanvaarbare vlakke van wesenskap en beduidendheid met die betrokke Uitvoerende Gesag in oorleg met eksterne ouditeure.
Bedrogvoorkomingsplan	Hierdie beleid verskaf responsmeganismes om insidente van bedrog te rapporteer, te ondersoek en op te los.
Debiteurebestuur	Die Rekenpligtige Gesag moet beheer oor debiteure uitoefen vir die benutting van kultuurfasiliteite.
Vergoeding van lede	Om 'n raamwerk te verskaf vir die betaling van lede van die Wes-Kaapse Kultuurkommissie wat benoem is om konferensies, byeenkomste, vergaderings en werksessies by te woon.
Wes-Kaapse Inisiasieraamwerk	Om 'n bemagtigende omgewing te fasiliteer en standaarde vir die kultuurpraktyk te skep sowel as eenvormigheid in die uitvoering daarvan.

8. ORGANISATORIESE STRUKTUUR



1. OUDITEURSVERSLAG: VOORAFBEPAALENDE DOELWITTE

Die OGSA/ouditeur voer tans die nodige auditprosedures op die prestasie-inligting uit om redelike gerusstelling in die vorm van 'n auditbevinding te gee. Die auditbevinding oor die prestasie ten opsigte van voorafbepaalde doelwitte word in die verslag aan die bestuur ingesluit, onder die opskrif "Voorafbepaalde doelwitte" in die "Verslag oor ander wetlike en regulatiewe vereistes" van die ouditeursverslag.

Verwys na bladsy 44 van die ouditeursverslag, gepubliseer as Deel E: Finansiële inligting.

2. SITUASIE-ONTLEDING

2.1 Diensleweringomgewing

Die verslagjaar is oorheers deur die behoefte vir die WKKK om op vinnig aanpasbare wyse op die veranderende aard van die COVID-19-pandemie te reageer. Die jaar het met groot onsekerheid begin en dit is steeds die geval vir ons bedryfsgewing. Voldoening aan verskillende inperkingsregulasies het beperkings op sosiale byeenkomste, aktiwiteite en sosiale distansiëring meegebring, wat alles die uitvoering van die mandaat van die WKKK beïnvloed het. Die WKKK het op 'n gekoördineerde manier gereageer en werksaamhede is op enige gegewe tydstip volgens die situasie aangepas. Die befondsingsproses vir geregistreerde kultuurrade is aanlyn uitgevoer. Dit het geblyk doeltreffend te wees aangesien alle dokumentasie en inligting maklik toeganklik was wanneer nodig. Die WKKK, personeel en gemeenskappe het goeie veerkragtigheid getoon in hul reaksie op die jaar deur by die veranderinge in die eksterne omgewing aan te pas. Die personeel het vir die grootste deel van die jaar op 'n rotasiebasis gewerk en verseker dat sperdatums nagekom word, en dat die WKKK die teikens wat gestel is suksesvol kon bereik.

Die WKKK het werksaamhede by virtuele platforms aangepas sonder om sy mandaat uit die oog te verloor en aanlyn vergaderings is gedurende die jaar gehou. Die oriënteringsvergadering van die nuwe komitee was egter 'n byeenkoms van aangesig tot aangesig.

Hierdie tydperk het die behoefte beklemtoon om ons bedryfsgrense aan te pas om binne hierdie nuwe normaal relevant te bly. Dit het nuwe idees geïnspireer rakende die gebruik en potensiaal van die fasiliteite om die volhoubaarheid en optimale benutting van die onroerende bates en die aanpassing by virtuele platforms vir interaksies te verseker.

2.2 Organisatoriese omgewing

Ingevolge die Wes-Kaapse Kultuurkommissie- en Kultuurradewet stel die Minister van die Departement van Kultuursake en Sport, me. Anroux Marais, lede aan om vir 'n termyn van drie jaar op die WKKK te dien. Die aanstelling van persone in die WKKK word deur 'n openbare nominasieproses voorafgegaan, waarna 'n kortlys van potensiele lede saamgestel word wat deur die wetgewer gefasiliteer word. 'n Nuwe kommissie bestaande uit 12 lede is op 1 Februarie 2022 aangestel. 'n Oriënteringssessie is gefasiliteer om lede met die werksomgewing vertrouwd te maak sowel as met die wetgewende raamwerke wat hulle in die uitvoering van hul mandaat sal bystaan. Die WKKK het nie permanente personeel nie. Die personeel in diens van die Departement is verantwoordelik vir die verskaffing van administratiewe steun aan die WKKK. Die HFB se steundienseenheid help met verkryging en betalings in verband met lede en aktiwiteite van die WKKK. Die Kommissie het drie subkomitees, naamlik die Fasiliteite-, Kultuurrade- en Inisiasieverwysingskomitee.



Foto: Nuwe Kommissielede saam met amptenare van die Departement.

*Agterste ry: Wayne Winster, Quahnita Samie (Adjunkvoorsitter: WKKK),
Petronel Baard, Melvin Arendse, Martin Myers*

*Middelste ry: Lungelo Nokwaza, Katherine Dumbrell, Bernedette Muthien, Charl van Blerk, Jumath Hop,
Nerine Jeaven (Adjunkdirekteur: Kuns en Kultuur), Mandla Mbothwe (Voorsitter: WKKK),
Lindsay Jephtha (Assistentdirekteur: Kuns en Kultuur)*

*Voorste ry (sittend): Guy Redman (Departementshoof), Anroux Marais (Minister van DKES) en
Jane Moleleki (Direkteur: Kuns, Kultuur en Taal)*

Afwesig op die foto: Siphiwo Mavumengwana

2.3 Belangrike beleidsontwikkelings en wetgewende veranderinge

Die Wet op Gebruiklike Inisiasie, 2021, poog om voorsiening te maak vir die doeltreffende regulering van praktyke rakende gebruiklike inisiasie sowel as om voorsiening te maak vir:

- die doeltreffende regulering van praktyke rakende gebruiklike inisiasie;
- die daargestelling van 'n Nasionale Inisiasieoorsigkomitee en Provinsiale Inisiasiekoördineringskomitees en hul werksaamhede;
- die verantwoordelikhede, rolle en werksaamhede van die verskillende rolspelers wat as sodanig by inisiasiepraktyke of die bestuursaspekte daarvan betrokke is;
- die doeltreffende regulering van inisiasieskole;
- regulatoriese bevoegdhede van die Minister en Premiers;
- die monitering van die implementering van hierdie Wet;
- provinsiale uniekhede; en vir aangeleenthede wat daarmee in verband staan.

2.4 Vordering rakende die bereiking van institusionele impak en uitkomstes

Die WKKK se beplande impak en uitkomstes volgens sy Strategiese Plan word hier onder getabuleer en sit die vordering wat gemaak is met die bereiking van die Kommissie se impakverklaring uiteen.

Impakverklaring	Die Kommissie poog deur middel van sy aktiwiteite om veilige en samehorige gemeenskappe te skep deur die benutting van fasiliteite te herposisioneer, asook om ondersteuning aan geregistreerde kultuurrade te verleen om hul kultuurpraktyke te bewaar.
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Nr.	Uitkomste	Uitkomste-aanwyser
1	Diverse kultuuraktiwiteite in gemeenskappe.	Getal geregistreerde kultuurrade deur oordragbetalings ondersteun.
2	Goed instandgehoude en veilige kultuurfasiliteite.	Getal fasiliteite opgegradeer en in stand gehou om geskiktheid en veiligheid vir gebruikers te verseker.
3	Optimale benutting van die kultuurfasiliteite.	Getal gebruikers wat die kultuurfasiliteite besoek.

Gedurende die 2021/22-boekjaar het die Kommissie soos volg tot die Nasionale Uitkomstes van die Mediumtermyn-strategieraamwerk (MTSR) 2019-2024 bygedra:

MTSR-prioriteit	Bydrae van Kommissie
Prioriteit 5: Ruimtelike integrasie, menslike nedersettings en plaaslike regering	Die kultuurfasiliteite bied aan gemeenskappe en organisasies fisiese ruimtes wat gebruik kan word vir aktiwiteite wat met die Kommissie se mandaat belyn is. Die Okkie Jooste-, Groot Drakenstein- en Koekenaap-kultuurfasiliteite is vir die grootste deel van die verslagjaar as COVID-19-isolasieterreine gebruik. Kultuur is 'n meganisme vir die oordrag van kennis en maatskaplike waardes. Die ondersteuning wat aan die kultuurrade vir die bevordering en bewaring van kuns en kultuur gelewer word, is onderliggend aan die kulturele volhoubaarheid van gemeenskappe se maatskaplike weefsel en dra by tot meer volhoubare menslike nedersettings.
Prioriteit 6: Maatskaplike samehorigheid en veilige gemeenskappe	Die WKKK se doel is om kultuur te bevorder, te ontwikkel en te bewaar. Die programme wat deur die WKKK ondersteun word, het ten doel om kultuurpraktyke te bevorder en te bewaar, en streef daarna om waardering en respek vir die uiteenlopende kulture in die Wes-Kaap te bewerkstellig.

Die WKKK-aktiwiteite is belyn met die provinsiale visiegeïnspireerde prioriteite aangesien dit geleenthede vir gemeenskappe bied om welstand te bevorder en hulself te bemagtig om by te dra tot die skep van maatskaplik-inklusiewe gemeenskappe deur die implementering van verskeie aktiwiteite.

Die WKKK, deur middel van sy mandaat, ondersteun inisiatiewe wat positiewe gedrag versterk, maatskaplike insluiting en welstand bevorder, en 'n gevoel van trots en geloof vestig rakende die vermoë van die mensdom om ondanks teëspoed sukses te behaal.

3. INSTITUSIONELE PROGRAM: PRESTASIE-INLICHTING

3.1 PROGRAM: Wes-Kaapse Kultuurkommissie

Die doel van die WKKK is om die Minister te adviseer oor die beste manier om die mandaat van die WKKK te implementeer ingevolge die Wes-Kaapse Kultuurkommissie- en Kultuurradewet, 1998 (Wet 14 van 1998), en aandag te gee aan die ontwikkeling, bevordering en bewaring van kuns en kultuur.

Die WKKK het drie prestasiegebiede soos deur die Wet bepaal word. Hierdie prestasiegebiede bepaal die funksies van die Kommissie, naamlik:

- om roerende en onroerende eiendom te beheer, bestuur, ontwikkel en in stand te hou;
- om die registrasie en deregistrasie van kultuurrade te bestuur; en
- om die Lid van die Uitvoerende Raad (LUR) oor die beste manier te adviseer om die mandaat van die WKKK te verwesenlik.

Kultuurrade

Gedurende die verslagjaar het die Kommissie sewe geregistreerde kultuurrade ondersteun om hul programme in gemeenskappe aan te bied. Die verskillende programme was daarop gemik om tradisies oor te dra en 'n gevoel van identiteit en trots onder die jeug te ontwikkel. Werksessies is deur die rade gefasiliteer wat gefokus het op die manier waarop kultuur, wanneer dit beoefen word, gedrag verander en die rol wat dit in die bevordering van geslagsgelykheid in die samelewing kan speel.

Die WKKK streef daarna om groter deelname aan aktiwiteite aan te moedig deur platforms vir kulturele interaksie te ondersteun om wedyrydse begrip van kultuurpraktyke te bevorder.



Kunstenaars by die kultuurgeleentheid van die Igugu LamaXesibe



Khoe-San Indigenous Women in Action-werksessie

Die tabel hieronder toon die ondersteuning wat gedurende die 2021/22-boekjaar aan die geregistreerde kultuurrade gelewer is.

Naam van kultuurraad	Doel van fondse	Bedrag oorgedra	Projek-datum(s)	Plek van projek
Igugu LamaXesibe-kultuurraad	Aanbieding van 'n Igugu Lam-fees	R30 000	6 November 2021	Vusisizwe Creche-saal, Crossroads
Khoe-San Indigenous Women in Action	Kultuurherstelprojek	R30 000	21 Augustus 2021	Retreat-burgersentrum

Naam van kultuurraad	Doel van fondse	Bedrag oorgedra	Projek-datum(s)	Plek van projek
Cochokwa Khoi-San-stamhuis	Nau- kulturele seremonie	R30 000	24 September 2021	Chatsworth-gemeenskapsaal
Gorachoukwa-stamhuis van Kaapse Khoi	Geslagsgelykheid versus kultuurkonferensie	R30 000	15 – 16 Oktober 2021	Y4C-saal, Retreat
Intsika Yamanyange-organisasie	Jaarlikse jeugprogram	R30 000	27 Julie – 27 November 2021	Laerskool Mkhanyiseli, Philippi
Nyahbhinghi House of Paarl	Kultuurfees	R30 000	15 – 18 April 2022	New Orleans-park, Paarl
Griekwa-koningshuis se Inheemse Bewustheidsbeweging	Griekwa-konferensie	R30 000	5 – 6 Augustus 2021	Kasteel die Goeie Hoop, Kaapstad

Kultuurfasiliteite

Die pandemie het die gebruik van die fasiliteite beperk en die uitvoering van programme vir die grootste deel van die verslagjaar verhoed. Die instandhouding en verbeterings wat by die fasiliteite voltooi is, het gefokus op die verbetering van gebruikers se gemak- en veiligheidsvlakke en om die algehele ervaring vir kliënte te verbeter.

Die veiligheid- en sekuriteitskwessies vir personeel wat by die fasiliteit woon en vir kliënte wat die fasiliteite vir hul aktiwiteite benut, het genoodsaak dat die gewapendereaksiedienste uitgebrei moes word. Die Koekenaap-kultuurfasiliteit en die Groot Drakenstein-kultuurfasiliteit het gedurende die verslagjaar gevalle van inbrake ervaar. Dit het daartoe gelei dat 'n sekuriteitsassessering deur die Departement van Gemeenskapsveiligheid by die Koekenaap-kultuurfasiliteit gedoen is, wat die noodsaaklikheid om die vervalte heining te vervang beklemtoon het. Die DVOW het dit as 'n hoofprioriteit in die CAPEX-verslag geïdentifiseer en 'n beraamde begroting is vir die installering van 'n sekuriteitsheining en outomatiese hekke geoormerk. Die proses sal gedurende die 2022/23-boekjaar onder die bestuur van die DVOW geïnisieer word.

Gedurende die tyd wat personeel nie toegang tot die fasiliteite kon kry nie, het hulle rondom die geboue gewerk en die geleentheid gehad om praktiese vaardighede en kundigheid onder mekaar te deel. Die personeel wat by die Groot Drakenstein-kultuurfasiliteit in diens is, het 'n gebarste waterpyp herstel deur middel van hul verworwe vaardighede en kundigheid om herstelwerk te doen wanneer onverwagte noodgevalle by die fasiliteit plaasvind.



Personeel herstel die gebarste waterpyp

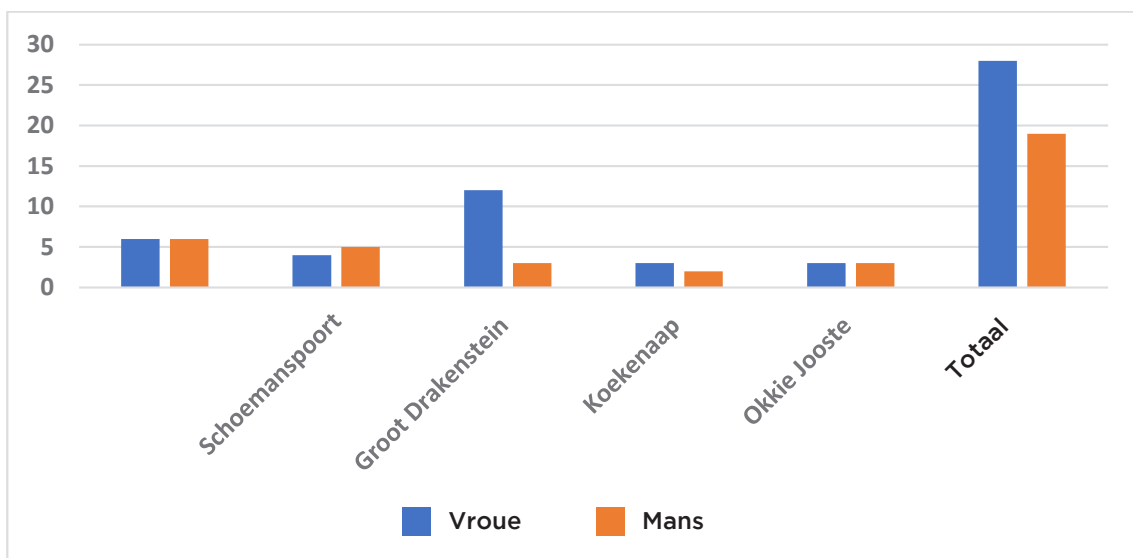
Die fasiliteite het plasingsgeleenthede vir 47 jeugdige gebied om vaardighede en werkservaring op te doen deur middel van die Uitgebreide Openbare Werke-program (UOWP) wat deur die Departement bestuur word. Werklose jeugdige is uit die verskillende gemeenskappe rondom die fasiliteite in Stellenbosch, Drakenstein, Oudtshoorn en die Matzikama-streek gewerf. Die begunstigdes het opleiding in noodhulp, kliëntediens en instandhouding ontvang, wat die skoonmaak en gebruik van kraggereedskap sowel as toerusting ingesluit het. Gedurende die COVID-19-tydperk het UOWP-begunstigdes aanlyn opleiding in veiligheidsbewustheid, inleiding tot ontwerpdenke en die hantering van persoonlike inligting by die werk voltooi.

Die tuininisiatiewe wat deur die UOWP-begunstigdes by die Schoemanspoort-kultuurfasiliteit in Oudtshoorn uitgevoer is, was 'n hoofprogram wat deur personeel by die fasiliteit geïnisieer is. Hierdie inisiatief was deel van 'n mentorskapprogram waar personeel hul kennis van inheemse plante en die medisinale gebruik van vetplante met die begunstigdes gedeel het. Kennis oor die plant en versorging van vetplante is gedeel en die foto's hier onder beeld die toepassing van die nuutverworwe kennis uit..



Vetplanttuine wat deur UOWP-begunstigdes by Schoemanspoort-kultuurfasiliteit geskep is.

Die grafiek hieronder toon die plasingsgeleenthede wat aan die begunstigdes by die fasiliteite gebied is as deel van die UOWP-program wat deur die Departement gefasiliteer word.



Inisiasieverwysingskomitee (IVK)

Die IVK het saam met die Departement en inisiasieforums gewerk om die implementering van standaardwerkprosedures vir inisiasiepraktyke tydens COVID-19 te verseker. Die inisiasieprotokolle is op 21 Maart 2021 by 'n vergadering van die Wes-Kaapse Provinsiale Kabinet goedgekeur. Voorts het die Wes-Kaapse Kabinet ook die voortsetting van die inisiasieprogram vanaf 1 Junie 2021 goedgekeur in ooreenstemming met die President se aankondiging.

Opleiding is deur die Departement gefasiliteer wat verseker het dat kultuurpraktisyns bemaatig is om die verspreiding van COVID-19 te beperk. Geen sterftes vir die winter- en somerseisoen vir die verslagtydperk is aangeteken nie.

Tabel 3.1.

Uitkomst, uitsette, uitsetaanwysers, teikens en werklike prestasies:

Die JPP vir 2021/22 is weer ter tafel gelê en die aanwysers is as deel van die hertertafelleggingsproses hersien.

Uitkomste	Uitset	Uitsetaanwyser	Geouditeerde werklike prestasie 2020/21	Bepaalde jaarlikse teiken 2021/22	Werklike prestasie 2021/22	Afwyking van bepaalde teiken t.o.v. werklike prestasie 2021/22	Redes vir afwykings	Redes vir hersiening van die uitsette/uitsetaanwysers/jaarlikse teikens
Optimale benutting van die kultuur-fasiliteite	Gebruik van fasiliteite	Getal gebruikers wat die kultuur-fasiliteite besoek	171	2 000	2 401	+401	COVID-19-beperkings is verslap en fasiliteite is gedurende die vierde kwartaal vir 50%-kapasiteit oopgestel.	Weens die COVID-19-pandemie is drie fasiliteite as isolasie- en/of kwarantynterreine gebruik. Daarom was dit dus nie toeganklik vir normale gebruik nie.

Tabel 3.2.

Uitkomst, uitsette, uitsetaanwysers, teikens en werklike prestasies:

Program/Subprogram								
Uitkomste	Uitset	Uitsetaanwyser	Geouditeerde werklike prestasie 2020/21	Bepaalde jaarlikse teiken 2021/22	Hersiene jaarlikse teiken 2021/22	Werklike prestasie 2021/2022	Afwyking van bepaalde teiken t.o.v. werklike prestasie 2021/2022	Redes vir afwykings
Diverse kultuur-aktiwiteite in gemeenskappe	Oordrag-betalings aan geregis-treerde kultuurrade	Getal geregistreeerde kultuurrade deur oordragbetalings ondersteun	7	7		7	-	-

Program/Subprogram								
Uitkomst	Uitset	Uitsetaanwyser	Geouditeerde werklike prestasie 2020/21	Beplande jaarlikse teiken 2021/22	Hersiene jaarlikse teiken 2021/22	Werklike prestasie 2021/2022	Afwyking van beplande teiken t.o.v. werklike prestasie 2021/2022	Redes vir afwykings
Goed instand-gehoude en veilige kultuur-fasiliteite	Implemen-tering van goedgekeurde instand-houdingsplan	Getal fasiliteite opgegradeer of in stand gehou om geskiktheid vir en veiligheid van gebruikers te verseker	7	7		7	-	-
Optimale benutting van die kultuur-fasiliteite	Gebruik van fasiliteite	Getal gebruikers wat die kultuurfasiliteite besoek	171	7993	2 000	2 401	+401	Covid-beperkings is verslap en fasiliteite is gedurende die vierde kwartaal vir 50%-kapasiteit oopgestel.

Strategie om areas van onderprestasie te oorkom

NVT

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

Alhoewel die Kommissie nie oor enige COVID-19-ingrypings verslag doen nie, het drie kultuurfasiliteite vir die grootste deel van die verslagtydperk as isolasieterreine gedien.

Koppeling van prestasie aan begrotings

Doel	2021/22			2020/21		
	Begroting	Werklike besteding	(Oor-)/Onder-besteding	Begroting	Werklike besteding	(Oor-)/Onder-besteding
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	2 100	1 624	476	1 809	1844	(35)
Totaal	2 100	1 624	*476	1 809	1844	(35)

* Die onderbesteding hou hoofsaaklik verband met die kultuurfasiliteite wat vir die grootste deel van die boekjaar gesluit was, wat gelei het tot minder instandhouding- en eiendomsuitgawes wat aangegaan is as wat beplan is.

4. INKOMSTE-INVORDERING

Bron van inkomste	2021/22			2020/21		
	Skatting	Werklike bedrag ingevorder	(Oor-) / Onder-invordering	Skatting	Werklike bedrag ingevorder	(Oor-) / Onder-invordering
	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfs-inkomste	1 400	884	*516	1 159	182	977
Oordrag-betaling	600	1100	** (500)	561	2 149	(1588)
Rente-inkomste	100	110	(10)	89	90	(1)
Totaal	2 100	2094	6	1 809	2421	(612)

* Die onderinvordering hou hoofsaaklik verband met die fasiliteite wat vir die publiek gesluit was weens COVID-19. Die kultuurfasiliteite is as kwarantyn- en isolasieterreine gebruik. Fasiliteite was vanaf November 2021 weer ten volle operasioneel en toeganklik vir die publiek.

** Die oorinvordering is weens 'n bykomende oordragbetaling wat van die Departement van Kultuursake en Sport ontvang is om die entiteit te vergoed vir die verlies aan inkomste weens die impak van COVID-19 op die fasiliteite.

5. KAPITAALBELEGGING

Die kultuurfasiliteite speel 'n kritieke rol as 'n katalisator vir betekenisvolle interaksie en die versterking van die maatskaplike weefsel van ons samelewing. Dit het die proses aangedryf om die benutting en potensiaal wat die fasiliteite gedurende hierdie onseker tye bied te herorganiseer en te hersien.

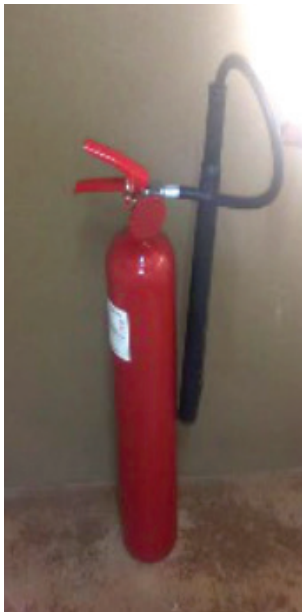


Die vakante staatshuis wat opgegradeer is en deel sal vorm van die nuwe benadering tot die benutting van onbesette ruimtes wat by die fasiliteit beskikbaar is.

Grootskaalse verbeterings is by die Schoemanspoort-kultuurfasiliteit deur die DVOW voltooi. Verbeterings wat aangebring is, is in ooreenstemming met omgewingsvriendelike praktyke, bv. watertenks en sonpanele is by die fasiliteit geïnstalleer. Die vervanging van die asbesdak met sinkplate is nie net om estetiese redes nie, maar is ook 'n veiliger alternatief.

Bien Donne-herehuis

Die (DVOW) het 'n assessering van die brandonderdrukkingstelsel in die rietdak van die herehuis gedoen en bevind dat dit nie ten volle reg werk nie. 'n Kenner op die gebied van brandonderdrukkingstelsels het bepaal dat dit verouderd is en dat die onderdele te duur sou wees om te vervang. Die DVOW het met die vervangingswerk begin deur middel van 'n ander brandonderdrukkingstelsel wat brandblussers en 'n wateropgaartenk insluit. Dit sal in die nuwe boekjaar voltooi word.



Vrystaande toerusting omdat die herehuis van erfenisbelang is

1. INLEIDING

Korporatiewe bestuur beliggaam prosesse en stelsels waarvolgens openbare entiteite bestuur, beheer en tot verantwoording geroep word. Benewens wetgewende vereistes gebaseer op 'n openbare entiteit se magtigende wetgewing, sowel as die Maatskappywet, word korporatiewe bestuur met betrekking tot openbare entiteite toegepas deur middel van die voorskrifte van die Wet op Openbare Finansiële Bestuur (WOFB) en gaan saam met die beginsels soos vervat in die King-verslag oor Korporatiewe Bestuur.

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

2. PORTEFEULJEKOMITEES

Die komitees van die Provinsiale Parlement wat toesig hou oor die werk van die WKKK 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 sitting	Saak vir oorweging
22 Junie 2021	Inligtingsessie deur die Departement van Kultuursake en Sport oor die rolle en verantwoordelikhede van die Wes-Kaapse Kultuurkommissie en die Wes-Kaapse Taalkomitee.
8 November 2021	Beraadslaging oor die 2020/21-jaarverslae van die Departement van Kultuursake en Sport en sy entiteite (Erferis Wes-Kaap, Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie).
7 Desember 2021	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die bylae tot die Wes-Kaapse Aansuiweringsbegrotingswetsontwerp, 2021.
10 Februarie 2022	Inligtingsessie en fasilitering van 'n toesighoudingsbesoek deur die Departement van Kultuursake en Sport aan die Wes-Kaapse Distrikssportakademie.
15 Maart 2022	Bespreking oor die Wes-Kaapse Aansuiweringsbegrotingswetsontwerp 2021 – Begrotingspos 13: Departement van Kultuursake en Sport.

Staande Komitee oor Openbare Rekeninge	
Vergadering	Onderwerp
1 Februarie 2022	Beraadslaging oor die 2020/21-jaarverslag van die Departement van Kultuursake en Sport en sy entiteite: Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie en Erferis Wes-Kaap.

3. UITVOERENDE GESAG

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

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

4. DIE REKENPLIGTIGE GESAG

Die WKKK werk binne die parameters of raamwerk van die Wes-Kaapse Kultuurkommissie- en Kultuurradewet, 1998 (Wet 14 van 1998), om doeltreffende prestasie met betrekking tot dienslewering aan die burgers van die Wes-Kaap te verseker. Die doelwitte van die Kultuurkommissie is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, in ooreenstemming met 'n beleid soos bepaal deur die provinsiale Minister.

Die belangrikheid en doel van die Kommissie

Ten einde die doelwitte te bereik waarvoor die Kultuurkommissie tot stand gebring is, moet die Kommissie:

- die registrasie en deregistrasie van kultuurrade oorweeg;
- roerende en onroerende eiendom, wat ingevolge artikel 2(1)(a) of (b) onder sy toesig geplaas is, beheer, bestuur, ontwikkel en in stand hou; en
- sodanige ander funksies verrig as wat die provinsiale Minister aan die Kommissie mag toeken.

Die Kultuurkommissie kan uit eie beweging, of op versoek van die provinsiale Minister of op versoek van 'n kultuurraad of -rade aanbevelings maak oor hoe die doelwitte van die Kultuurkommissie ten beste bereik kan word ten opsigte van onder meer die volgende terreine:

- die beeldende, uitvoerende en literêre kunste;
- die natuur- en geesteswetenskappe;
- kultuurhistoriese terreine; en
- kulturele bewustheid en betrokkenheid van die jeug.

Die rol van die Kommissie is soos volg:

Die Kultuurkommissie kan binne sy beskikbare hulpbronne bystand verleen aan 'n kultuurraad of -rade soos tot stand gebring kragtens die Wet deur middel van:

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

Naam	Ampsbenaming (t.o.v. die openbare entiteit se raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundigheidsgebied	Raad-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Fani Chuma	Voorsitter: WKKK	15 Oktober 2018	NVT	BAdmin Openbare Administrasie (Honneurs)	Uitvoerende kunste; betrokkenheid van die jeug by kultuur; en bevordering van kultuur deur media	Geen	Geen	3
Jama Zukile	Onder-voorsitter: WKKK	15 Oktober 2018	NVT	PhD Linguistiek, UK, 2007; MA Afrikatale, UK, 1995; BAHons Afrikatale, Unisa, 1998; BA Geskiedenis, Vista-universiteit, PE, 1985	Taal en kultuur; beroepsgerigte taalonderrig; tweedetaalonderrig; maatskaplike navorsing; en Afrikaliteratuur	Geen	Geen	4
Loubser Madre	Voorsitter: Kultuurrade-komitee	15 Oktober 2018	NVT	BA Musiek (MMus); Diploma in Musiek (Uitvoering) Sertifikaat in Musiek; Nasionale Senior Sertifikaat (NSS)	Professionele musikant; jeugontwikkelaar; projekte en produksies; byeenbring van gemeenskapslede; en werksessiefasiliteerder	Geen	Wes-Kaapse verteenwoordiger by NKR	2
Nokwaza Lungelo	Voorsitter: Inisiasie-Verwysings-komitee	15 Oktober 2018	NVT	BA; Hoër Diploma in Onderwys; Gevorderde Diploma vir Opvoeders van Volwassenes; BA Administrasie (Honneurs); Filosofie-graad; Nagraadse Diploma in Regte; MA by Skool vir Publieke Leierskap	Uitgebreide kennis van die kultuurerfenis van die Nguni-mense; omvattende begrip van die kultuurpraktyke van die Nguni-mense; en Kenner rakende die beoefening van heilige Xhosa-rituele en inheemse aanbidding	Geen	Wes-Kaapse Taalkomitee	4

Naam	Ampsbenaming (t.o.v. die openbare entiteit se raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundigheidsgebied	Raad-direktorskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Ryke Elizabeth	Voorsitter: Kultuur-fasiliteite-komitee	15 Oktober 2018	NVT	BMus; kursus in Openbare Betrekkinge	Onderwys; musiekdirekteur; dirigent van die senior primêre koor; mentor; privaat onderrig; deeltydse musiekonderwyser; voltydse projekbestuurder; en bekwaam in die onderrig van marimba	Geen	Geen	3
Fefeza Patrick	Lid: Kultuur-fasiliteite-komitee	15 Oktober 2018	NVT	BA (Gesiedenis en Antropologie); Nagraadse Diploma (Museums/ Erfenisstudies), UWK	Gedien in Erfenis Wes-Kaap; teller vir DMO ; toesighouer by DVG -projek; en voorsitter van WKKK-inisiasieverwysings-komitee, 2015 – 2018	Geen	Geen	-
Witbooi John Cornelius	Lid: Kultuur-fasiliteite-komitee	15 Oktober 2018	NVT	Onderwyser	Geesteswetenskappe (Gesiedenis, Kuns, Kultuurgeskiedenis, Kultuur); betrokkeheid van die jeug by kultuur en Nama-kultuur; nasionale leier van die Witbooi Nama-stam; en nasionale voorsitter van die werkkomitee vir die Khoi en die San	Geen	Geen	-
Guma Zama	Lid: Kultuur-fasiliteite-komitee	18 Oktober 2019	NVT	Senior Sertifikaat	Bekwaam in tuisversorging	Geen	Geen	3
Baard Petronell	Lid: Kultuurrade-komitee	15 Oktober 2018	NVT	BA, Drama (Honneurs), SU	Nasionale Sangkompetisie (ATKV); album vir musiekvideo opgeneem; benoem vir SAMA-toekenning; en FNB Vita-toekennings vir Kabaret, Eie Produksie in Kabaret	Geen	Geen	3

Naam	Ampsbenaming (t.o.v. die openbare entiteit se raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundigheidsgebied	Raad-direktorskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Nongalaza John	Lid: Kultuurrade-komitee	15 Oktober 2018	NVT	BA Regte (BJuris); MA Filosofie (Toegepaste Teologie); Kaapstadse Baptiste-kweekskool in samewerking met die Universiteit van Pretoria	Sotho- en Hlubi-inisiasieritueel	Geen	Geen	3
Rall Medee	Lid: Kultuurrade-komitee	15 Oktober 2018	NVT	BA; Diploma vir Opvoeders van Volwassenes; MA Onderwys; PhD-kandidaat	Iziko-museum; Suid-Afrikaanse Museum; en onderwyser by Progress College	Geen	Geen	-
Geoffrey Mamputa	Lid: Kultuurrade-komitee	18 Oktober 2020	NVT	NVT	Bekwaam in kultuurnavorsing; interkulturele kommunikasie en spanwerk; organisatoriese ontwikkeling en strategie; en gemeenskapsbemiddeling en onderhandelings vir konfliktoplossing – toekomsbeplanning	Geen	Geen	-
Mbongo Thamsanqa	Lid: Inisiasie-verwysings-komitee	18 Maart 2020	NVT	Diploma in Uitvoerende Kunste	Suid-Afrikaanse akteur; skrywer en regisseur; kunsteaktiwiteits dramafasiliteerder	Geen	Geen	1
Joko Prince	Member: Initiation Reference Committee	15 Oktober 2018	NVT	BTech Menslikehulpbron-bestuur	Passievol oor isiXhosa-kultuur; steun aan versorgers, tradisionele chirurgie en geïnisieerdes vir die afgelope 15 jaar; en voorsitter van die Hazeldene-inisiasieforum vir 10 jaar	Geen	Geen	2

Komitees

Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
Wes-Kaapse Kultuurkommissie	4 volle sittings	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. Mamputa Geoffrey Mnr. Mbongo Thamsanqa
Inisiasieverwysingskomitee	1 ad hoc-vergadering	2	Mnr. Lindile Prince Joko Mnr. Lungelo Nokwaza

Vergoeding van raadslede

Die diensvoordeelpakkette vir ampsdraers van sekere statutêre en ander instellings word deur die Minister van Finansies bepaal en in 'n omsendbrief van die Provinsiale Tesourie beskryf. Die voorsitter se tarief is R486,00 per uur, die Ondervoorsitter se tarief is R342,00 per uur en die tarief vir lede is R298,00 per uur.

Naam	Vergoeding R`000	Ander toelae (V&R) R`000	Totaal R`000
Me. Chuma Fani (Voorsitter)	6	1	7
Mnr. Ntsikelelo Nongalaza	3	0	3
Me. Madre Loubser	2	0	2
Me. Petronel Baard	5	3	8
Mnr. Patrick Zoyisile Fefeza	0	0	0
Me. Elizabeth (Betsie) Ryke	3	0	3
Mnr. Lindile Prince Joko	2	0	2
Mnr. Lungelo Nokwaza	5	0	5
Me. Medee Rall	0	0	0
Mnr. John Witbooi	0	0	0
Mnr. Zukile Jama	5	0	5
Mnr. Zama Guma	2	0	2
Mnr. Mamputa Geoffrey	0	0	0
Mnr. Mbongo Thamsanqa	1	0	1
TOTAAL	34	4	38

Naam	Ampsbenaming (t.o.v. die openbare entiteit se raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundigheidsgebied	Raad-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Baard Petronel	Lid: Kultuur- rade- komitee	1 Februarie 2022	NVT	• BA, Drama (Honneurs), SU	• Nasionale Sangkompetisie (ATKV) • Album vir musiekvideo opgeneem • Benoem vir die SAMA-toekenning • FNB Vita-toekenning vir kabaret • Eie Produksie in Kabaret	Geen	Geen	1
Mbothwe Mandla	Voorsitter: WKKK	1 Februarie 2022	NVT	• MA Teater en Opvoering (UK) • Honneurs in Teater en Opvoering (UK) • Diploma in Teater en Opvoering (UK)	• Kreatiewe bestuurder • Kunsdirekteur • Dosent en navorser • Kurator en kunsdirekteur • Medekunsdirekteur • Koördineerder • Stigter en direkteur	Geen	Geen	1
Myers Martin	Lid: Kultuur- fasiliteite- komitee	1 Februarie 2021	NVT	• BA Sosiale Wetenskappe in Publieke Administrasie en Bedryfsosiologie	• Betrokke by die kultuur- en vermaaklikheidsbedryf vir 30 jaar • Stigter van Music Exchange, 'n MSW wat ongelooftlike verandering meegebring het; opvoeding oor die Wes-Kaap heen • Besturende direkteur by BMG Africa	Geen	Geen	1
Muthien Bernedette	Lid: Kultuur- fasiliteite- komitee	1 Februarie 2022	NVT	• MA (UK) • BA Sosiale Wetenskappe (Honneurs) • BA	• Toergids • Jeugleier • Dien op die raad van die Iziko-museum • CRL Rights (navorsing en beleid) • Parlementêre skakeling	Geen	Geen	1

Naam	Ampsbenaming (t.o.v. die openbare entiteit se raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundigheidsgebied	Raad-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Hop Jumath	Lid: Kultuurrade-komitee	1 Februarie 2022	NVT	• Langeberg Senior Sekondêre Skool • Doktor in Teologie • Basiese opleiding, Suid-Afrikaanse Weermag • Magasynmeesterkursus • Gevorderde vuurwapenkursus • Ligte masjiengeweer	• Soldaat in die Suid-Afrikaanse Weermag • In eie diens • Khoi-San Hessekwa-vaardighedsontwikkeling • Hoofsekretaris, Khoisan United Movement	Geen	Geen	1
Mavume-ngwana Siphiso	Voorsitter: Kultuurrade-komitee	1 Februarie 2022	NVT	• Matriek • Bedryfsielkunde • Diploma in Bemakingsbestuur	• Raad vir Suid-Afrikaanse Geografiese Name (raadslid) • Raadslid (besigheid- en bestuursetel) • Wykskomiteelid (Breedevallei-munisipaliteit) • Finansiële bestuur	Geen	Geen	-
Arendse Melvin	Lid: Kultuurrade-komitee	1 Februarie 2022	NVT	• NQF3	• Bevoegdheid in die Wet op Beheer van Vuurwapens, NKR vlak 3 • Geakkrediteerde diensverskaffer vir die Nasionale Vaardighedsfonds by die Departement van Arbeid • Stigter van Wes-Kaapse Grond- en Erfenisraad • Voorsitter van die Wes-Kaapse Korana- en Nguni-kultuurraad • Ceppwawu	Geen	Geen	1

Naam	Ampsbenaming (t.o.v. die openbare entiteit se raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundigheidsgebied	Raad-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Dumbrell Katherine	Voorsitter: Kultuur-fasiliteite-komitee	1 Februarie 2022	NVT	• BAHons Afrikastudies • Nagraadse Diploma in Afrikastudies • BA Argitektuurstudies	• Raadslid van Erfenis Wes-Kaap vanaf 2016 tot op hede • Beroepskommunikasiekursus vir senior voorgraadse studente aangebied • Onderwyser in kommunikasie vir ingenieurs • Konsultant by UK-skrifsentrum	Geen	Geen	1
Samie Quahnita	Onder-voorsitter: WKKK	1 Februarie 2022	NVT	• BA Stads- en Streekbeplanning • Nasionale Diploma in Stadsbeplanning	• Onafhanklike erfeniskonsultant • Aantal erfenisprosesse gefasiliteer • Ondervinding in bestuur • By SAHRA gewerk • Dien op die Raad van Erfenis Wes-Kaap • Beleidformulering	Geen	Geen	1
Nokwaza Lungelo	Voorsitter: Inisiasie-verwysings-komitee	1 Februarie 2022	NVT	• BA • Hoër Diploma in Onderwys • Gevorderde Diploma vir Opvoeders van Volwassenes • BAHons Administrasie • Filosofie-graad • Nagraadse Diploma in Regte • MA • Skool vir Publieke Leierskap	• Uitgebreide kennis van die kultuurerfenis van die Nguni-mense • Omvattende begrip van die kultuurpraktyke van die Nguni-mense • Kenner rakende die beoefening van heilige Xhosa-rituele en inheemse aanbidding	Geen	Geen	1

Naam	Ampsbenaming (t.o.v. die openbare entiteit se raadstruktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundigheidsgebied	Raad-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Van Blerk Charl	Lid: Kultuur-fasiliteite-komitee	1 Februarie 2022	NVT	- Nasionale Senior Sertifikaat - BCom	- Opnamekunstenaar (Charlie Void) - Direkteur, Daima Consultancy (Edms.) Bpk. - Voorsieningskettingnakobestuurder - HUB en stigter van Park-share Technologies - Jeugvertegenwoordiger vir Wykskomitee	Geen	Geen	1
Winster Wayne	Lid: Kultuurrade-komitee	1 Februarie 2022	NVT	- Matriek - Sertifikaat: N4 Rekenaarpraktik - Sertifikaat by Chrysalis Academy - Volledigheidsertifikaat	- Versendingstoeshouer - Winkelassistent en kassier - Elektrisiën by Nolitha (Edms.) Bpk.	Geen	Geen	1

Vergoeding van raadslede

Die diensvoordeelpakkette vir ampsdraers van sekere statutêre en ander instellings word deur die Minister van Finansies bepaal en in 'n omsendbrief van die Provinsiale Tesourie beskryf. Die voorsitter se tarief is R486,00 per uur, die Ondervoorsitter se tarief is R342,00 per uur en die tarief vir lede is R298,00 per uur.

Naam	Vergoeding R`000	Ander toelae (V&R) R`000	Totaal
Arendse MC	2	0	2
Baard PM	0	0	0
Dumbrell KE	2	2	4
Hop JD	2	1	3
Mavumengwana SI	0	0	0
Mbothwe M	2	0	2
Muthien B	2	0	2
Myers MA	2	0	2
Nokwaza LG	0	0	0
Samie Q	2	0	2
Van Blerk CI	2	0	2
Winster W	2	0	2
Totaal	18	3	21

5. RISIKOBESTUUR

Die Wes-Kaapse Kultuurkommissie is betrokke by die Ondernemingsrisikobestuur-en-etiekkomitee (ORBekom) van die DKES om die Rekenpligtige Gesag by te staan ten opsigte van die uitvoering van sy verantwoordelikhede rakende risikobestuur.

Ondernemingsrisikobestuursbeleid-en-strategie

Die Departement het op 12 April 2021 'n Ondernemingsrisikobestuursbeleid vir die 2021/22 – 2024/25-boekjare aangeneem. Hierdie beleid verwoord die risikobestuursfilosofie en omvat, op 'n hoë vlak, die rolle en verantwoordelikhede van die verskillende rolspelers. Dit verskaf die grondslag vir die risikobestuursproses wat met die detail in die strategie aangevul word.

Die strategie- en implementeringsplan vir Ondernemingsrisikobestuur (ORB) sit die manier uiteen waarop die openbare entiteit te werk sal gaan om die ORB-beleid te implementeer wat deur die Rekenpligtige Gesag (RG) aangeneem is. Hierdie ORB-strategie word gesteun deur die Provinsiale Ondernemingsrisikobestuursbeleid-en-strategie (PORBBS) sowel as sy eie ORB-beleid en risikoprofiel.

ORBekom-verantwoordelikheid

Die ORBekom rapporteer dat sy verantwoordelikhede nagekom is soos voortspruitend uit artikel 51 (1)(a) (i) van die Wet op Openbare Finansiële Bestuur, Tesourieregulasie 3.2.1 en die Staatsdiensregulasies van 2016, hoofstuk 2, deel 1, 2 en 3. Die ORBekom rapporteer verder dat dit die toepaslike formele opdrag (soos goedgekeur deur die ORBekom-voorsitter op 29 Maart 2019) aangeneem het en aangeleenthede ter voldoening aan hierdie opdrag gereguleer het en dat alle verantwoordelikhede soos daarin vervat, nagekom is.

ORBekom-lede

Die ORBekom bestaan uit die Rekenpligtige Beamppte (RB) en gekose lede van die Departement van Kultuursake en Sport se bestuursplan. Die voorsitter is die RB van die Departement van Kultuursake en Sport. Die Direkteur: Kuns-, Kultuur- en Taaldienste verteenwoordig die entiteit in die ORBekom van die Departement. Die ORBekom het soos volgens sy opdrag vier keer (kwartaallikse toesighouding en verslagdoening) tydens die verslagjaar vergader. Die meeste vergaderings is deur alle lede of sy/haar verteenwoordiger bygewoon.

Die tabel hier onder verskaf tersaaklike inligting oor ORBekom-lede:

Lid	Pos	Bygewoon	Datum aangestel
Mnr. G. Redman	Rekenpligtige Beamppte (Voorsitter)	4	31 Maart 2017
Me. B. Rutgers	Direkteur: Finansiële Bestuur (HFB)	4	31 Maart 2017
Me. C. Sani	Direkteur: Biblioteekdiens	*2	31 Maart 2017
Mnr. D. Esau	Adjunkdirekteur: Interne Beheer (Risikokampioen)	4	31 Maart 2017
Mnr. D. Flandorp	Adjunkdirekteur: Eenheid vir Korporatiewe Betrekkinge (Etiekbeamppte)	*3	31 Maart 2017
Me. J. Boule	HD: Naskoolprogram	4	31 Maart 2017
Me. J. Moleleki	Direkteur: Kuns-, Kultuur- en Taaldienste	4	31 Maart 2017
Mnr. M. Janse van Rensburg	Direkteur: Museumdiens, Erfenis en Geografiese Name (ook HUB: EWK)	*3	1 Julie 2021
Dr. L. Bouah	Hoofdirekteur: Sport en Ontspanning	*3	31 Maart 2019
Me. N. Dingayo	Direkteur: Provinsiale Argiefdienste	4	12 Maart 2019
Mnr. S. Julie	Direkteur: Strategiese en Bedryfsbestuursteun	4	31 Maart 2017

Lid	Pos	Bygewoon	Datum aangestel
Mnr. T. Tutu	Direkteur: Sportbevordering	*2	31 Maart 2017
Mnr. P. Hendricks	Direkteur: Sportontwikkeling	4	31 Maart 2017

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

Die volgende is 'n aanduiding van ander beamptes wat die ORBEKOM-vergaderings tydens die verslagjaar bygewoon het:

Ander bywoners	Pos	Bygewoon
Me. A. Haq	Direkteur: Ondernemingsrisikobestuur (DvdP)	4
Mnr. D. Micketts	Hoofrisiko-adviseur: Ondernemingsrisikobestuur (DvdP)	4
Me. N. Mabude	Risiko-adviseur: Ondernemingsrisikobestuur (DvdP)	3
Me. C. Cochrane	Hoofrisiko-adviseur: Ondernemingsrisikobestuur (DvdP)	2
M. J. Reed	Risiko-adviseur: Ondernemingsrisikobestuur (DvdP)	1
Mnr. I. Bull	Adjunkdirekteur: Interne Oudit	4
Mnr. P. Swartboo	Direkteur: Interne Oudit	3
Me. M. Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste (DvdP)	4

ORBEKOM-hoofaktiwiteite

Die RB is die voorsitter van die ORBEKOM en die Adjunkdirekteur: Interne Beheer is die risikokampioen vir die Departement. In die uitvoering van sy werksaamhede het die ORBEKOM die volgende hoofaktiwiteite tydens die jaar verrig:

- hersiening van die ORB-strategie en -implementeringsplan voor aanbeveling deur die Ouditkomitee en goedkeuring deur die RB en RG;
- monitering en hersiening van risiko's in vasgestelde gegroepeerde kategorieë van aptytvlakke, hersiening en toepassing van geskikte risikoaptyt en toleransies ingevolge die PORBBS soos aangeneem deur die provinsiale topbestuur;
- rapportering aan die RB oor enige wesenlike veranderinge aan die risikoprofiel;
- bevestiging van die burgergesentreerde strategiese risiko's – dit illustreer die pogings om die bydraende faktore en uitwerkings wat direk met die burger verband hou te takel;
- ontvangs en oorweging van verslae oor risiko-intelligensie en tendense;
- identifisering van ontluikende risiko's;
- hersiening van risiko's buite die toleransievlakke vir verdere optrede/aandag;
- monitering van die implementering van die Bedrog-en-korrupsievoorkomingsimplementeringsplan;
- monitering van die implementering van die ORB-beleid, -strategie en -implementeringsplan;
- evaluering van die doeltreffendheid van versagtingstrategieë om die wesenlike risiko's sowel as ten opsigte van etiek en ekonomiese misdaad die hoof te bied; en
- verskaffing van toesighouding rakende etiekbestuur in die Departement.

Hoofrisiko's gedurende die jaar oorweeg en hanteer

Die hoofrisiko vir die entiteit is onvoldoende huurinkomste om uitgawes aan instandhouding van die fasiliteite te dek omdat dit tydens die COVID-19-pandemie as isolasieterreine gebruik is, wat gelei het tot 'n gebrek aan optimale benutting en onvermoë om normale inkomste te genereer.

Bestuur van risiko's

Risikobeoordelings word uitgevoer om die doeltreffendheid van die Departement se risikobestuurstrategie te bepaal en om nuwe en ontluikende risiko's weens veranderinge in die interne en/of eksterne omgewing te identifiseer. Elke risiko is gedurende die jaar oorweeg en gedebatteer, en by die kwartaallikse ORBEKOM-vergaderings voorgelê. Daar is van senior bestuurders verwag om terugvoer te verskaf oor vordering met die implementering van aksieplanne om die waarskynlikheid dat risiko's voorkom en/of die impak daarvan, indien dit sou voorkom, te verminder. ORBEKOM het ook risiko's wat verder ontleed moet word, terugverwys na die entiteit en het bykomende versagtingsmaatreëls of aksies vir die bestuur van risiko's aanbeveel. Die bestuur neem eienaarskap van risiko's en bespreek dikwels aangeleenthede rakende risiko's op verskeie platforms as deel van sy kultuur in 'n poging om risiko's op 'n samewerkende en innoverende manier te beperk. Die ORB-beleid en -strategie word op 'n jaarlikse grondslag onder alle amptenare versprei sodat personeel op alle vlakke op hoogte kan bly van verbeterings wat in werking gestel is en as 'n manier om risikobestuur te veranker. Pasgemaakte en generiese risikobewusmakingsessies is ook aangebied om normbepalingselemente ter ondersteuning van risikobestuurstryd te deel. Aktiwiteite wat in die implementeringsplan uiteengesit word, word deurlopend gemonitor en van tyd tot tyd oor verslag gedoen, op dieselfde manier as wat JPP-lewerbares gemonitor word, om potensiële risiko's en afwykings vanaf aanwysers sowel as die bereiking van uitkomstes en die nievoldoening aan wetgewende en beleidsmandate te bespeur.

Die Maatskaplike Kluster se Ouditkomitee het onafhanklike toesighouding oor die stelsel van risikobestuur voorsien. Die Ouditkomitee is voorsien van kwartaallikse ORB-vorderingsverslae en risikoregisters ten einde aan sy onafhanklike toesighoudingsrol te kan voldoen.

Belangrike ontluikende risiko's vir die volgende boekjaar

Die entiteit is deeglik bewus van die ekonomiese realiteite en krimpende begrotingstoekenning teenoor dwingende maatskaplike omstandighede. Hierdie potensiële risiko's word met 'n arendsoog dopgehou en gemonitor, bespreek en bestuur.

Gevolgtrekking

Daar is beduidende vordering gemaak met die bestuur van risiko's gedurende die 2020/21-boekjaar. Goeie vordering is ook gemaak om risikobestuur te veranker en die vlak van risikorypheid binne die openbare entiteit te verhoog, wat bygedra het tot die openbare entiteit se gunstige prestasie. Die verbetering kan toegeskryf word aan risikobewusmaking en opleidingsprogramme wat tydens die COVID-19-pandemie vir amptenare van die openbare entiteit via die MS Teams-videokonferensieplatform aangebied is. Die openbare entiteit het daarin geslaag om konsekwentheid te handhaaf ten opsigte van die toepassing van risikobestuurprosesse tydens die uitdagende periode van die COVID-19-pandemie.

Die verhoogde risikorypheid binne die openbare entiteit het aanleiding gegee tot verbeterde risikoreaksiestrategieë vir risiko's wat geïdentifiseer is.

6. EENHEID VIR INTERNE BEHEER

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne beheermaatreëls voortdurend te assesser en te evalueer om te verseker dat die bestaande beheeraktiwiteite effektief, doeltreffend en deursigtig is, en dat dit verbeter word indien nodig. Om dit te bereik word kwartaallikse verbeteringsplan- en hoofbeheervergaderings rakende finansiële bestuur met die Ouditeur-generaal, programbestuurders van die openbare entiteit en die Minister gehou. Dit is 'n deurlopende proses om te verseker dat die WKKK sy skoon auditbevindings handhaaf.

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

7. INTERNE OUDIT EN OUDITKOMITEES

Interne Oudit voorsien die bestuur van onafhanklike, objektiewe gerusstelling- en konsultasiedienste, wat ontwerp is om waarde toe te voeg en die werksaamhede van die entiteit voortdurend te verbeter. Dit moet die entiteit bystaan om sy doelwitte te bereik deur middel van 'n sistematiese, gedissiplineerde benadering tot die evaluering en verbetering van die doeltreffendheid van bestuur-, risikobestuur- en beheerprosesse. Die volgende hoofaktiwiteite word in hierdie opsig uitgevoer:

- evaluering en toepaslike aanbevelings om die bestuurprosesse te verbeter ter bereiking van die entiteit se doelwitte;
- evaluering van die toereikendheid en doeltreffendheid van die risikobestuurproses en bydrae tot die verbetering daarvan; en
- bystand aan die Rekenpligtige Beampte met die handhawing van doeltreffende en effektiewe beheermaatreëls deur dié maatreëls te evalueer om hul doeltreffendheid en effektiwiteit te bepaal, en deur aanbevelings vir versterking of verbetering te ontwikkel.

Werkzaamhede van Interne Oudit wat gedurende die oorsigjaar vir die Departement en entiteit voltooi is, het vier gerusstellingsoudits, twee konsultasie-interaksies en vier opvolgoudits ingesluit. Die besonderhede van hierdie aksies word in die verslag van die Ouditkomitee vervat.

Die Ouditkomitee is as 'n toesighoudende liggaam aangestel en voorsien onafhanklike toesig rakende bestuur-, risikobestuur- en beheerprosesse in die Departement en die entiteit, wat toesighouding oor en hersiening van die volgende insluit:

- Interne Oudit-funksie;
- Eksterne Oudit-funksie (Ouditeur-generaal van Suid-Afrika – OGSA);
- entiteit se boekhouding en verslagdoening;
- entiteit se rekeningkundige beleide;
- OGSA se bestuurs- en auditverslag;
- entiteit se monitoring gedurende die jaar;
- entiteitisikobestuur;
- Interne Beheer;
- voorafbepaalde doelwitte; en
- etiek en forensiese ondersoeke.

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

Naam	Kwalifikasies	Intern of ekstern	Indien intern, pos in die Departement	Datum aangestel	Datum bedank	Getal vergaderings bygewoon
Mnr. Ameen Amod (Voorsitter)	MBA; CIA; CGAP; CRMA; BCom Rekeningkunde	Ekstern	NVT	1 Januarie 2019 (2 nd termyn)	Kontrak het 31 Desember 2021 verstryk	5
Mnr. Pieter Strauss (Voorsitter vanaf 1 Jan 2022)	BRek; BCom (Honneurs); CA (SA)	Ekstern	NVT	1 Januarie 2022 (2 nd termyn)	N/a	7
Mnr. Ebrahim Abrahams	BCom Rekeningkunde (Honneurs)	Ekstern	NVT	1 Januarie 2022 (2 nd termyn)	N/a	7
Me. Annelise Cilliers	BCompt (Honneurs); CA (SA)	Ekstern	NVT	1 Januarie 2022 (2 nd termyn)	N/a	7
Me. Fayruz Mohamed	BCompt (Honneurs); CA (SA)	Ekstern	NVT	1 Januarie 2022 (1 st termyn)	N/a	2

8. VOLDOENING AAN WETTE EN REGULASIES

Die entiteit het stelsels, beleide en prosesse in werking om voldoening aan wette en regulasies te verseker.

9. BEDROG EN KORRUPTIE

Bedrog en korrupsie hou beduidende 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 teenbedrog-en-korrupsiestrategie aanvaar wat die Provinsie se standpunt van geen verdraagsaamheid teenoor bedrog, diefstal en korrupsie bevestig. In lyn met hierdie strategie is die openbare entiteit verbind tot geen verdraagsaamheid ten opsigte van korrupte, bedrieglike of enige ander kriminele aktiwiteite, hetsy intern of ekstern, en enige partye wat by sulke praktyke betrokke raak of poog om dit te doen, word ingevolge alle beskikbare regsmiddele vervolg.

Die Kommissie het 'n goedgekeurde bedrog-en-korrupsievoorkomingsplan en 'n meegaande implementeringsplan wat uitvoering gee aan die voorkomingsplan.

Daar is verskeie kanale vir die aanmelding van beweerde bedrog, diefstal en korrupsie, wat breedvoerig in die provinsiale Teenbedrog-en-korrupsiestrategie, die WKR se Openbaarmakingsbeleid en die Kommissie se Bedrog-en-korrupsievoorkomingsplan beskryf word. Elke bewering wat deur die Eenheid vir Provinsiale Forensiese Dienste (PFD) ontvang word, word in 'n gevallebestuurstelsel aangeteken, wat as 'n bestuursinstrument gebruik word om verslag te doen oor vordering met gevalle rakende die Kommissie en om statistiek vir die WKR en Kommissie te genereer.

Werknemers en werkers wat onthullings oor vermoedelike bedrog, korrupsie en diefstal doen, word beskerm indien die openbaarmaking 'n beskermde bekendmaking is (d.w.s. wat voldoen aan statutêre vereistes van die Wet op Beskermde Bekendmakings, Wet 26 van 2000, bv. indien die openbaarmaking te goeder trou gedoen is). Die WKR se Openbaarmakingsbeleid bied riglyne aan werknemers en werkers wat oor redelike gronde beskik dat misdrywe of ongerymdhede binne die WKR begaan is of begaan word, sodat hulle hul klagtes onder die aandag van die betrokke lynbestuurders, spesifieke aangewese persone binne die WKR, of eksterne instansies kan bring. Die geleentheid om anoniem te bly word aan enige persoon gebied wat gevalle van bedrog, diefstal en korrupsie wil aanmeld, en indien hulle dit persoonlik doen, word hulle identiteit vertroulik gehou deur die persoon by wie hulle dit aanmeld.

Indien bedrog, diefstal of korrupsie ná 'n ondersoek bevestig word, word die werknemer wat aan sulke daade deelgeneem het aan 'n tugverhoor onderwerp. Daar word van die WKR-verteenwoordiger wat die tugprosedures geïnisieer het, verwag om die afdanking van die betrokke werknemer aan te beveel. Waar prima facie-bewyse van kriminele gedrag onthul word, word 'n kriminele saak by die Suid-Afrikaanse Polisie diens aanhangig gemaak.

10. VERMINDERING VAN BELANGEBOTSING

Om te verseker dat daar geen belangebotsings ten opsigte van die Kommissie lede is nie, teken die lede 'n verklaring van belange voor vergaderings. Indien daar 'n belangebotsing vir 'n paneellid sou ontstaan, word daar van hom of haar vereis om aan die proses te onttrek.

11. GEDRAGSKODE

Die lede van die Wes-Kaapse Kultuurkommissie verrig hul werk in ooreenstemming met die Gedragskode wat deur die Kommissie aanvaar is.

12. GESONDHEID-, VEILIGHEID- EN OMGEWINGSKWESSIES

Weens die COVID-19-pandemie, is baie aandag geskenk aan gesondheid-, veiligheid- 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 benut, aan 'n veilige omgewing blootgestel word.

Gedurende Junie 2020 is sewe voldoeningsbeampies van kultuurfasiliteite aangestel ingevolge artikel 16(5) van die COVID-19-BEROEPSGESONDHEID EN -VEILIGHEIDSMATREËLS IN DIE WERKPLEK (C19 OHS), 2020.

Die COVID-19-beleid vir Beroepsgesondheid en -Veiligheid (OHS) is in samewerking met werkplekprotokolle goedgekeur waar voldoeningsbeampies van kultuurfasiliteite risikoboordeelings by hul werkplekke uitgevoer het om te verseker dat gesondheid- 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. Voldoeningsbeampies van kultuurfasiliteite het hul eie inspeksies gedoen op grond van die bevindinge van die vorige jaar, waar van toepassing regstellende maatreëls geïmplementeer en die opgedateerde inspeksiebevindinge na die hoofkantoor gestuur.

13. KOMMISSIESEKRETARIS (INDIEN VAN TOEPASSING)

NVT

14. MAATSKAPLIKE VERANTWOORDELIKHEID

NVT

15. VERSLAG VAN DIE OUDITKOMITEE

Dit is vir ons 'n voorreg om ons verslag vir die boekjaar geëindig 31 Maart 2022 voor te lê.

Verantwoordelikheid van die Ouditkomitee

Die Ouditkomitee rapporteer dat al sy verantwoordelikhede voortspruitend uit artikel 38 (1) (a) (ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 3.1. nagekom is. Die Ouditkomitee rapporteer verder dat toepaslike, formele opdragte as die Handves van die Ouditkomitee aanvaar is, aangeleenthede ter voldoening aan hierdie handves gereguleer is en dat alle verantwoordelikhede daarin vervat, nagekom is.

Die doeltreffendheid van Interne Beheer

Daar word van die Departement vereis om stelsels van interne beheer te ontwikkel en te handhaaf wat die waarskynlikheid van die bereiking van sy doelwitte sal verbeter, om aan te pas by veranderinge in die omgewing waarin dit werksaam is, om doeltreffendheid en effektiwiteit van werksaamhede te bevorder, en om betroubare verslagdoening en voldoening aan wette en regulasies te steun. Die WKR het 'n gekombineerde gerusstellingsraamwerk aanvaar wat gerusstellingsverskaffers identifiseer en integreer. Die eerste vlak van gerusstelling is bestuursgerusstelling, wat van lynbestuur vereis om doeltreffende maatreëls vir interne beheer te handhaaf en daardie prosedures op 'n daaglikse basis uit te voer deur middel van toesighoudende beheermaatreëls en regstellende stappe waar nodig. Die tweede vlak van gerusstelling is interne gerusstelling wat verskaf word deur funksies apart van direkte lynbestuur, wat belas is met die beoordeling van die voldoening aan beleide, prosedures, norme, standaarde en raamwerke. Die derde vlak van gerusstelling is onafhanklike gerusstellingsverskaffers, wat gelei word deur professionele standaarde wat die hoogste vlakke van onafhanklikheid vereis. 'n Risikogebaseerde gekombineerde gerusstellingsplan is vir die Departement ontwikkel en deur Interne Oudit gefasiliteer, wat ook 'n onafhanklike gerusstellingsverskaffer is. Interne Oudit voorsien die Ouditkomitee en die bestuur van redelike gerusstelling dat maatreëls vir interne beheer voldoende en doeltreffend is. Dit word bereik deur 'n goedgekeurde risikogebaseerde plan vir Interne Oudit, assessering deur Interne Oudit van die toereikendheid van beheermaatreëls wat die risiko's mitigeer, en monitering deur die Ouditkomitee van die implementering van regstellende stappe.

Die volgende Interne Oudit-aksies is deur die Ouditkomitee goedgekeur en gedurende die verslagjaar deur Interne Oudit voltooi:

- erfenishulpbronbestuur;
- museumdienste;
- ondernemingsinhoudbestuur;
- sporttoerusting;
- WKR-korporatiewebestuursraamwerk: Grondlynassessering – konsultasieskakeling (WKR: Transversale IO-plan); en
- Breëbandrealiseringsprojek: Fase 2 – konsultasieskakeling (WKR: Transversale IO-plan).

Die areas vir verbetering, wat deur Interne Oudit tydens hul werksaamhede uitgewys is, is deur die bestuur aanvaar. Die Ouditkomitee monitor die implementering van die ooreengekome aksies op 'n kwartaallikse grondslag.

Verslae oor bestuur gedurende die jaar en maandelikse/kwartaallikse verslae

Die Ouditkomitee is tevrede met die inhoud en gehalte van die kwartaallikse verslae oor bestuur gedurende die jaar en prestasieverslae, soos uitgereik gedurende die oorsigjaar deur die Rekenpligtige Beampte van die entiteit ingevolge die Nasionale Tesourieregulasies en die Wet op die Verdeling van Inkomste.

Evaluering van finansiële state

Die Ouditkomitee het:

- die geouditeerde finansiële jaarstate, vir insluiting by die jaarverslag, hersien en bespreek;
- die OGSA se Bestuursverslag en die bestuur se reaksie daarop hersien;
- veranderinge aan rekeningkundige beleide en praktyke soos aangegee in die finansiële jaarstate hersien; en
- wesenlike aanpassings uit die oudit van die entiteit hersien.

Voldoening

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

Prestasie-inligting

Die Ouditkomitee het die inligting oor voorafbepaalde doelwitte soos gerapporteer in die jaarverslag hersien.

Verslag van die Ouditeur-generaal van Suid-Afrika

Die Ouditkomitee het op 'n kwartaallikse grondslag die entiteit se implementeringsplan vir ouditkwessies soos gerapporteer in die vorige jaar hersien. Ons het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies is nie wat uit die regulatoriese oudit voortgespruit het. Korrektiewe optrede oor die gedetailleerde bevindinge wat deur die OGSA gerapporteer is, word op 'n kwartaallikse grondslag deur die Ouditkomitee gemonitor.

Die Ouditkomitee onderskryf en aanvaar die OGSA se mening aangaande die finansiële jaarstate en stel voor dat hierdie geouditeerde state aanvaar word en met hul verslag saamgelees word.

Mnr. Pieter Strauss

Voorsitter van die Maatskaplike Kluster se Ouditkomitee

Wes-Kaapse Kultuurkommissie

Datum: 19 Augustus 2022

16.. PRESTASIE-INLIGTING OOR BBSEB-VOLDOENING

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

Personeel word deur die DKES in diens geneem en die tersaaklike inligting verskyn in die Departement se jaarverslag.

2. OORSIGSTATISTIEK VAN MENSLIKE HULPBRONNE

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

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

Verslag oor die audit van die finansiële state

Mening

1. Ek het die finansiële state van die Wes-Kaapse Kultuurkommissie geoudit, soos uiteengesit op bladsy 49 tot 72, bestaande uit die staat van finansiële posisie soos op 31 Maart 2022, die staat van finansiële prestasie, die staat van veranderinge in netto bates, die kontantvloei staat en die staat van vergelyking van begroting en werklike bedrae vir die jaar dan geëindig, asook die aantekeninge by die finansiële state, insluitend 'n opsomming van belangrike rekeningkundige beleide.
2. Na my mening bied die finansiële state, in alle wesenlike opsigte, 'n redelike voorstelling van die finansiële posisie van die Wes-Kaapse Kultuurkommissie soos op 31 Maart 2022, asook van die finansiële prestasie en kontantvloei vir die jaar dan geëindig, ingevolge standarde van algemeen erkende rekeningkundige praktyk (AERP) en die vereistes van die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999) (WOFB).

Grondslag vir mening

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

Verantwoordelikhede van die Rekenpligtige Gesag vir die finansiële state

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

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

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

Verslag oor die audit van die jaarlikse prestasieverslag

Inleiding en omvang

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

Program	Bladsye in die jaarlikse prestasieverslag
Wes-Kaapse Kultuurkommissie	19 - 20

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

Ander aangeleentheid

15. Ek vestig die aandag op die onderstaande aangeleentheid.

Bereiking van beplande teikens

16. Verwys na die jaarlikse prestasieverslag op bladsy 19 tot 20 vir inligting oor die bereiking van beplande teikens vir die jaar en verduidelikings deur die bestuur wat vir die oorprestasie van teikens voorsien is.

Verslag oor die audit van die voldoening aan wetgewing

Inleiding en omvang

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

Ander inligting

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

Tekortkominge in interne beheer

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

Kaapstad

31 Julie 2022



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Bylae – Ouditeur-generaal se verantwoordelikheid vir die audit

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

Finansiële state

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

Kommunikasie met diegene belas met bestuur

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

STAAT VAN FINANSIËLE POSISIE SOOS OP 31 MAART 2022

Syfers in rand duisend	Aant.	2022	2021
Bates			
Bedryfsbates			
Kontant en kontantekwivalente	3	3 958	3 443
Ontvangbares uit ruiltransaksies	4	162	157
		4 120	3 600
Totale bates		4 120	3 600
Laste			
Bedryfslaste			
Betaalbare rekeninge uit ruiltransaksies	5	1 302	1 209
		1 302	1 209
Totale laste		1 302	1 209
Netto bates		2 818	2 391
Opgelope surplus		2 818	2 391
Totale netto bates		2 818	2 391

STAAT VAN FINANSIËLE PRESTASIE

Syfers in rand duisend	Aant.	2022	2021
Inkomste			
Inkomste uit ruiltransaksies			
Gelde vanaf fasiliteite	6	473	3
Rente-inkomste	7	110	90
Ander inkomste uit ruiltransaksies	8	391	176
Totale inkomste uit ruiltransaksies		974	269
Inkomste uit nieruiltransaksies			
Oordraginkomste			
Ander inkomste uit nieruiltransaksies	9	618	485
Oordragte en subsidies ontvang	10	1 100	2 149
Totale inkomste uit nieruiltransaksies		1 718	2 634
Totale inkomste		2 692	2 903
Uitgawes			
Ouditgelde	12	(70)	(69)
Algemene uitgawes	13	(1 901)	(1 980)
Ledegelde	14	(52)	(33)
Oordragte en subsidies betaal	15	(210)	(194)
Skuldwaardedaling	16	(33)	-
Totale uitgawes		(2 266)	(2 276)
Surplus vir die jaar		426	627

STAAT VAN VERANDERINGE IN NETTO BATES

Syfers in rand duisend	Opgelope surplus / tekort	Totale netto bates
Saldo op 1 April 2020	1 764	1 764
Veranderinge in netto bates		
Surplus vir die jaar	627	627
Totale veranderinge	627	627
Aanpassing t.o.v. vorige jaar: aant. 20	1	1
Saldo op 1 April 2021	2 392	2 392
Veranderinge in netto bates		
Surplus vir die jaar	426	426
Totale veranderinge	426	426
Saldo op 31 Maart 2022	2 818	2 818

KONTANTVLOEISTAAT

Syfers in rand duisend	Aant.	2022	2021
Kontantvloei uit bedryfsaktiwiteite			
Ontvangste			
Kontantontvangste		2 038	2 321
Rente-inkomste		110	90
		<u>2 148</u>	<u>2 411</u>
Betalings			
Kontant betaal		(1 633)	(1 854)
Netto kontantvloei uit bedryfsaktiwiteite	17	<u>515</u>	<u>557</u>
Netto toename in kontant en kontantekwivalente		515	557
Kontant en kontantekwivalente aan die begin van die jaar		3 443	2 886
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>3 958</u>	<u>3 443</u>

STAAT VAN VERGELYKING VAN BEGROTING EN WERKLIKE BEDRAE

Begroting op kontantbasis

	Goedge- keurde begroting	Aan- passings	Finale begroting	Werklike bedrae op vergelyk- bare basis	Verskil tussen finale begroting en werklike bedrae	Ver- wysing
Syfers in rand duisend						
Staat van finansiële prestasie						
Inkomste						
Inkomste uit ruiltransaksies						
Gelde vanaf fasiliteite	1,500	(600)	900	493	(407)	22.1
Rente-inkomste	100	-	100	110	10	
Ander inkomste uit ruiltransaksies	-	-	-	391	391	22.2
Totale inkomste uit ruiltransaksies	1 600	(600)	1 000	994	(6)	
Inkomste uit nieruiltransaksies						
Oordragte en subsidies ontvang	600	-	600	1 100	500	22.3
Ander inkomste uit nieruiltransaksies	500	-	500	-	(500)	22.4
Totale inkomste uit nieruiltransaksies	1 100	-	1 100	1 100	-	
Totale inkomste	2,700	(600)	2,100	2,094	(6)	
Uitgawes						
Ledegelde	(40)	-	(40)	(52)	(12)	
Ouditgelde	(60)	-	(60)	(67)	(7)	
Algemene uitgawes	(2 600)	600	(2 000)	(1 505)	495	22.5
Totale uitgawes	(2 700)	600	(2 100)	(1 624)	476	
Surplus	-	-	-	470	470	
Werklike bedrag op vergelykbare basis soos aangebied in die staat van vergelyking van begroting en werklike bedrae	-	-	-	470	470	
Basisverskil						
Ander inkomste uit nieruiltransaksies				618		
Betaalbare rekeninge uit ruiltransaksies				(49)		
Algemene uitgawes				(618)		
Ontvangbares uit ruiltransaksies				5		
Werklike bedrag in die staat van finansiële prestasie				426		

Syfers in rand duisend	Aant.	2022	2021
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1. Aanbieding van finansiële jaarstate

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

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

Alle syfers is tot die naaste duisend afgerond.

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

Hierdie rekeningkundige beleide is in ooreenstemming met die vorige periode.

1.1 Aanname as lopende saak

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

1.2 Belangrike beoordelings en bronne van skattingsonsekerheid

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

Ontvangbares

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

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

Voorsiening vir waardedaling

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

1.3 Eiendom, aanleg en toerusting

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

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

1.3 Eiendom, aanleg en toerusting (vervolg)

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

Eiendom, aanleg en toerusting word aanvanklik teen koste bereken.

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

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

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

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

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

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

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

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

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

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

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

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

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

1.3 Eiendom, aanleg en toerusting (vervolg)

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

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

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

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

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

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

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

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

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

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

1.4 Finansiële instrumente

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

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

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

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

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

Klassifikasie

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

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

1.4 Finansiële instrumente (vervolg)

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

Klas	Kategorie
Betaalbare rekeninge uit ruiltransaksies	Finansiële las teen geamortiseerde koste bereken

Aanvanklike berekening van finansiële bates en finansiële laste

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

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

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

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

Daaropvolgende berekening van finansiële bates en finansiële laste

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

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

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

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

Berekeningsoorwegings rakende billike waarde

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

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

1.4 Finansiële instrumente (vervolg)

Winste en verliese

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

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

Waardedaling en oninvorderbaarheid van finansiële bates

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

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

Finansiële bates teen geamortiseerde koste bereken:

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

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

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

Finansiële bates teen kosprys bereken:

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

Onterkenning Finansiële bates

Die entiteit onderken finansiële bates deur middel van verhandelingsdatumrekeningkunde.

Die entiteit onderken 'n finansiële bate slegs wanneer:

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

1.4 Finansiële instrumente (vervolg)

- die bate onderken; en
- enige regte en verpligtinge wat in die oordrag geskep of behou is afsonderlik erken.

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

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

Finansiële laste

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

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

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

1.5 Statutêre ontvangbares

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

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

Die kostemetode is die metode wat gebruik word om statutêre ontvangbare te verklaar wat vereis dat sulke debiteure teen hul transaksiebedrag bereken word, plus enige opgelope rente of ander koste (waar van toepassing) en minus enige opgelope waardedalingsverliese en enige bedrae wat onderken is.

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

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

1.6 Verpligtinge

Items word as verpligtinge geklassifiseer wanneer 'n entiteit sigself verbind het tot toekomstige transaksies wat gewoonlik tot die uitvloei van kontant sal lei.

Openbaarmakings word vereis ten opsigte van onerkende kontraktuele verpligtinge.

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

- Kontrakte moet niekanselleerbaar wees of slegs kanselleerbaar wees teen beduidende koste (byvoorbeeld kontrakte vir rekenaar- of gebouinstandhoudingsdienste); en

1.6 Verpligtinge (vervolg)

- Kontrakte moet verband hou met iets anders as die roetine, gereelde, staatsbesigheid van die entiteit – daarom word salarisverpligtinge wat verband hou met dienskontrakte of verpligtinge ten opsigte van maatskaplikesekeurheidsvoordele uitgesluit.

1.7 Inkomste uit ruiltransaksies

Erkenning

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

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

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

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

Berekening

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

Rente, tantiemes en dividende

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

1.8 Inkomste uit nieruiltransaksies

Erkenning

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

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

Berekening

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

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

Voorwaardelike toekennings en ontvangste

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

1.8 Inkomste uit nieruiltransaksies (vervolg)

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

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

Dienste in natura

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

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

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

1.9 Omrekening van buitelandse valuta

Valutatransaksies

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

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

1.10 Vergelykende syfers

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

1.11 Uitgawes

Finansiële transaksies in bates en laste

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

Vrugtelose en verkwistende uitgawes

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

1.11 Uitgawes (vervolg)

Onreëlmatige uitgawes

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

Oordragte en subsidies

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

1.12 Opgelope surplus

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

1.13 Begrotingsinligting

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

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

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

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

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

1.14 Verwante partye

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

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

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

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

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

1.14 Verwante partye (vervolg)

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

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

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

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

1.15 Gebeure ná die verslagdoeningsdatum

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

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

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

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

1.16 Belasting op toegevoegde waarde (BTW)

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

AANTEKENINGE BY DIE FINANSIËLE JAARSTATE

Syfers in rand duisend	2022	2021
2. Nuwe standaarde en interpretasies		
2.1 Standaarde en interpretasies van krag en aangeneem in die huidige jaar		
Die entiteit het in die huidige jaar die volgende standaarde en interpretasies aangeneem wat vir die huidige boekjaar van krag is en wat met sy werksaamhede verband hou:		
Standaard/interpretasie:	Ingangsdatum: Jaar wat begin op of ná	Verwagte impak
• AERP 1: Aanbieding van finansiële state	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 2: Kontantvloeiastaat	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 3: Rekeningkundige beleide, veranderinge in rekeningkundige ramings en foute	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 9: Inkomste uit ruiltransaksies	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 12: Inventarisse	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 14: Gebeure ná die verslagdoeningsdatum	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 17: Eiendom, aanleg en toerusting	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 19: Voorsienings, voorwaardelike laste en voorwaardelike bates	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 19: Voorsienings, voorwaardelike laste en voorwaardelike bates	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 23: Inkomste uit nieruiltransaksies	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 24: Aanbieding van begrotingsinligting in finansiële state	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 104: Finansiële instrumente	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 108: Statutêre ontvangbares	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.
• AERP 20: Verwante partye	01 April 2020	Die impak het nie 'n wesenlike uitwerking nie.

AANTEKENINGE BY DIE FINANSIËLE JAARSTATE

Syfers in rand duisend	2022	2021
3. Kontant en kontantekwivalente		
Kontant en kontantekwivalente bestaan uit:		
Banksaldo's	3 958	3 443
Kredietwaarde van kontant by bank en korttermyndeposito's, kontant voorhande uitgesluit		
Kontant en kontantekwivalente behels kontant en korttermyn-, hoogs likiede beleggings wat by geregistreerde bankinstellings gehou word met termyne van drie maande of minder en wat onderhewig is aan beduidende rentekoersrisiko, terwyl die drabedrag van hierdie bates hul billike waarde benader.		
4. Ontvangbares uit ruiltransaksies		
Ontvangbares	284	246
Opgelope rente	2	2
Vergunning vir twyfelagtige skuld	(124)	(91)
	162	157
Ontvangbares word teen geamortiseerde koste geklassifiseer. Die drawaarde van transaksies ten opsigte van ontvangbares benader hul billike waarde.		
5. Betaalbare rekeninge uit ruiltransaksies		
Handelskrediteure	3	12
Inkomste vooruit ontvang	1 095	1 037
Kliëntterugbetaalbare deposito's	204	160
	1 302	1 209
Betaalbare rekeninge word teen geamortiseerde koste geklassifiseer. Die drawaarde van transaksies ten opsigte van betaalbare rekeninge benader hul billike waarde.		
6. Gelde vanaf fasiliteite		
Huurinkomste	473	3
Die entiteit verskaf die gebruik van kultuurfasiliteite teen 'n koste aan provinsiale departemente. Die inkomste uit hierdie transaksies is by die huurinkomste ingesluit.		
Die toename is as gevolg van die geleidelike verslapping van COVID-19-beperkings gedurende die boekjaar wat daartoe gelei het dat die kultuurfasiliteite toeganklik was vir die publiek.		
7. Rente-inkomste		
Rente ontvang	110	90
Die toename is weens die bykomende befondsing wat van die Departement ontvang is, wat gelei het tot meer fondse wat in die rekening beskikbaar was om rente te genereer.		

AANTEKENINGE BY DIE FINANSIËLE JAARSTATE

Syfers in rand duisend	2022	2021
8. Ander inkomste uit ruiltransaksies		
Versekeringseise	23	46
Ander inkomste: Nutsrekeninge	217	-
Huurinkomste: Personeelverblyf	151	130
	<u>391</u>	<u>176</u>
Ander inkomste: Nutsrekeninge:		
Die Departement van Vervoer en Openbare Werke het die entiteit vir munisipale dienste terugbetaal omdat die fasiliteite in die 2020/21-boekjaar as isolasie-/kwarantynfasiliteite gebruik is.		
9. Ander inkomste uit nieruiltransaksies		
Donasies: Dienste in natura	618	485
Die toename is weens 1 amptenaar wat gedurende die 2021/2022-boekjaar aangestel is. Vir besonderhede oor Donasies: Dienste in natura, sien die verklaring in aantekening 13.		
10. Oordragte en subsidies ontvang		
Oordrag ontvang	1 100	2 149
Gedurende die 2020/21-boekjaar het die Departement (DKES) bykomende fondse oorgedra om die entiteit by te staan weens die verlies aan inkomste as gevolg van die impak van COVID-19 op die kultuurfasiliteite. Die fasiliteite was vir die grootste deel van die boekjaar vir die publiek gesluit.		
11. Eiendom, aanleg en toerusting		
Toevoegings	-	19
Verkope	-	(19)
	<u>-</u>	<u>-</u>
Geen bates is gedurende die oorsigjaar verkry nie.		
12. Ouditgelde		
Ouditgelde	70	69

AANTEKENINGE BY DIE FINANSIËLE JAARSTATE

Syfers in rand duisend	2022	2021
13. Algemene uitgawes		
Bankkoste	6	6
Spyseniering	9	-
Kommunikasie	-	1
Verbruiksvoorraad	37	34
Donasies (oordrag van bates na DKES)	-	19
Werknemer koste: Dienste in natura	618	485
Linne en meubelstof	-	116
Instandhouding, herstelwerk en bedryfskoste	276	188
Drukwerk, skryfbehoeftes en publikasies	48	48
Eiendomuitgawes	864	1 061
Sagtewarelisensie hernuwing	24	22
Reis- en verblyfkoste	19	-
	1 901	1 980

Spyseniering:

Koste aangegaan vir die spyseniering vir 'n intredevergadering wat vir die lede van die nuwe kommissie gehou is. Alle vergaderings is in die vorige boekjaar virtueel gehou en daarom is geen koste vir spyseniering aangegaan nie.

Kommunikasie:

Gedurende die 2020/21-boekjaar het die lede datakoste geëis vir vergaderings wat virtueel bygewoon is.

Donasies:

Gedurende die 2020/21-boekjaar is bates aan die Departement van Kultuursake en Sport geskenk. Geen bates is gedurende die huidige boekjaar aangekoop nie.

Werknemer koste: Dienste in natura:

Amptenare van die Departement van Kultuursake en Sport verrig die uitvoerende en administratiewe funksies verbonde aan die Wes-Kaapse Kultuurkommissie. Departementele personeel wat die openbare entiteit ondersteun, sluit in: die Hoof- Finansiële Beampte (HFB), Direkteur: Kuns, Kultuur en Taaldienste, lynfunksie in die voormelde direktoraat, sowel as 'n doelgebonde finansiële bestuurspan wat die HFB ondersteun. Alhoewel lynfunksiepersoneel en senior bestuurders 'n dubbele rol verrig, is die finansiële bestuurspan doelgebonde aan die openbare entiteit. Weens die dubbele rol wat die meeste voormelde personeel verrig, is dit moeilik om die tyd toe te deel wat aan die werksaamhede van die openbare entiteite bestee word. Die dienste in natura wat met hul salarisse verband hou, kan nie betroubaar bepaal word nie. Die erkenning het dus slegs betrekking op die doelgebonde finansiële span wat die HFB ondersteun in die uitvoering van haar rol as HFB vir die openbare entiteit en die Departement. Die bedrae wat verklaar is, verteenwoordig dus die dienste in natura wat slegs deur die finansiële span gelewer is.

Linne en meubelstof:

Gordyne en beddegoed is gedurende die vorige boekjaar vir twee kultuurfasiliteite aangekoop.

Instandhouding, herstelwerk en bedryfskoste:

Die toename is hoofsaaklik te wyte aan die prysstygings in tuindienste wat nodig is om jaarliks die brandpaaie by die fasiliteite in stand te hou, aangesien daar 'n hoë brandrisiko is.

Eiendomuitgawes:

Die Departement van Vervoer en Openbare Werke het die entiteit terugbetaal, aangesien sommige van die fasiliteite as kwarantyn- en isolasieterreine gebruik is.

Reis- en verblyfkoste

Reiskoste is aangegaan vir lede van die nuwe kommissie om die intredevergadering by te woon. Alle vergaderings is in die vorige boekjaar virtueel gehou en daarom is geen reiskoste aangegaan nie.

AANTEKENINGE BY DIE FINANSIËLE JAARSTATE

Syfers in rand duisend	2022	2021
14. Ledegelde		
Arendse, M	2	-
Baard, P	5	3
Drumbrell, K	2	-
Fani, C	6	6
Guma, Z	2	-
Hop, J	2	-
Jama, Z	5	3
Joko, P	2	3
Loubser, M	2	4
Mamputa, G	-	2
Mbongo, T	1	3
Mbothwe, M	2	-
Muthien, B	2	-
Myers, M	2	-
Nokawaza, L	5	4
Nongalaza, N	3	-
Rall, M	-	2
Ryke, E	3	3
Samie, Q	2	-
Van Blerk, C	2	-
Winster, W	2	-
	52	33
Gedurende die oorsigjaar het meer lede vergaderings bygewoon.		
15. Oordragte en subsidies		
Kultuurrade	210	194
16. Skuldwaardedaling		
Voorsiening vir twyfelagtige skuld	33	-
Gedurende die huidige jaar is 'n voorsiening vir twyfelagtige skuld gemaak. Dit hou verband met die niebetaling van uitstaande rekening deur gebruikers van die kultuurfasiliteite.		
17. Kontant gegenereer uit bedrywighede		
Surplus	426	627
Veranderinge in bedryfskapitaal:		
Ontvangbares uit ruiltransaksies	(38)	33
Ontvangbares uit ruiltransaksies (waardedaling)	33	-
Betaalbare rekeninge uit ruiltransaksies	94	(103)
	515	557

AANTEKENINGE BY DIE FINANSIËLE JAARSTATE

Syfers in rand duisend	2022	2021
18. Verpligtinge		
Goedgekeurde bedryfsuitgawes		
Goedgekeur en gekontrakteer		
• Melkbos-kultuursentrum: Princeton Protection Services	18	16
• Melkbos Oppiesee: Princeton Protection Services	18	16
• Groot Drakenstein: Princeton Protection Services	17	16
• Okkie Jooste: Princeton Protection Services	17	16
• Bien Donne-herehuis: Princeton Protection Services	17	16
	<u>87</u>	<u>80</u>
Totale bedryfsverpligtinge		
Goedgekeur en gekontrakteer	<u>87</u>	<u>80</u>
Hierdie uitgawe sal gefinansier word uit:		
Totale verpligtinge		
Goedgekeurde bedryfsuitgawes	<u>87</u>	<u>80</u>
19. Verwante party		
Verwantskap		
Primêre befondser	Departement van Kultuursake en Sport	
Strategiese vennoot	Erferis Wes-Kaap	
Strategiese vennoot	Wes-Kaapse Taalkomitee	
Die Departement van Kultuursake en Sport (DKES) verskaf verblyf aan die Wes-Kaapse Kultuurkommissie om hul administratiewe en finansiële werksaamhede te verrig.		
Die Minister van die Departement van Kultuursake en Sport as die uitvoerende gesag is 'n verwante persoon van die Wes-Kaapse Kultuurkommissie.		
Die lede van die Wes-Kaapse Kultuurkommissie en die entiteit soos verklaar in aantekening 14 is verwante partye ingevolge AERP 20.		
Verwantepartytransaksies		
Inkomste ontvang van verwante party		
Departement van Kultuursake en Sport	1 100	2 149
20. Aanpassings ten opsigte van vorige jaar		
Gedurende die oorsigjaar is geïdentifiseer dat betaalbare rekeninge verkeerd toegewys is.		
Die regstelling van die fout het gelei tot aanpassings soos volg:		
Staat van finansiële posisie	-	(1)
Opgelope aanvangsurplus	-	(1)

AANTEKENINGE BY DIE FINANSIËLE JAARSTATE

Syfers in rand duisend

2022

2021

21. Risikobestuur

Die entiteit se aktiwiteite stel dit bloot aan verskeie finansiële risiko's: markrisiko (billikewaarde-rentekoersrisiko), kontantvloei-rentekoersrisiko, kredietrisiko en likiditeitsrisiko.

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom soos dit betaalbaar word nie. Ingevolge sy leningsvereistes verseker die entiteit dat voldoende fondse beskikbaar is om sy verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande krediteuresaldo's is binne 30 dae vanaf die verslagdoeningsdatum betaalbaar.

Sensitiwiteitsontleding

Op 31 Maart 2021, as die rentekoerse op finansiële instrumente met veranderlike koerse 1% hoër/laer was met alle ander veranderlikes as konstant, dan sou die surplus vir die jaar R39 576 hoër/laer gewees het.

Kredietrisiko

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

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

Geen kredietlimiete is gedurende die verslagtydperk oorskry nie en die bestuur verwag geen verliese weens wanprestasie deur hierdie teenparty nie.

Maksimum blootstelling aan kredietrisiko:

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

Markrisiko

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

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vaste en swewendekoerslenings en banksaldo's wat die entiteit blootstel aan billikewaarde-rentekoersrisiko en kontantvloei-rentekoersrisiko en soos volg opgesom kan word:

Finansiële bates

Handels- en ander debiteure is teen 'n vaste koers. Die bestuur beheer rentekoersrisiko deur voordelige koerse op swewendekoerslenings te beding en waar moontlik vastekoerslenings te gebruik.

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

AANTEKENINGE BY DIE FINANSIËLE JAARSTATE

Syfers in rand duisend

21. Risikobestuur (vervolg)

Kontantvloeirentekoersrisiko

Finansiële instrument	Verskuldig oor minder as een jaar	Verskuldig oor een tot twee jaar	Verskuldig oor twee tot drie jaar	Verskuldig oor drie tot vier jaar	Verskuldig ná vyf jaar
Normale kredietvoorwaardes: Kontant in huidige bankinstellings	3,958	-	-	-	-
Betaalbare rekeninge: Verlengde kredietvoorwaardes	-	-	-	-	-
Netto bedrag	3 958	-	-	-	-
Agterstallig, maar geen voorsiening gemaak nie	-	-	-	-	-

Finansiële instrument 032022	Lopend	Verskuldig oor 1-30 dae	Verskuldig oor 31-60 dae	Verskuldig oor 61-90 dae	Verskuldig oor 90+ dae	Totaal
Handels- en ander debiteure	20	42	23	4	195	284
	20	42	23	4	195	284

Finansiële instrument 032021	Lopend	Verskuldig oor 1-30 dae	Verskuldig oor 31-60 dae	Verskuldig oor 61-90 dae	Verskuldig oor 90+ dae	Totaal
Handels- en ander debiteure	(1)	-	-	-	247	246
	(1)	-	-	-	247	246

AANTEKENINGE BY DIE FINANSIËLE JAARSTATE

Syfers in rand duisend	2022	2021
22. Begrotingsafwykings		
Begrotingsaanpassing		
Gedurende die 2021/22-boekjaar is die begroting met R600 duisend verminder vanaf 'n oorspronklike begroting van R2,7 miljoen na 'n aangepaste begroting van R2,1 miljoen. Die afname is hoofsaaklik as gevolg van die voortgesette impak van COVID-19 op die entiteit. Die kultuurfasiliteite was vir 'n groot deel van die boekjaar vir die publiek gesluit, wat die invordering van inkomste beïnvloed het.		
22.1 Gelde vanaf fasiliteite		
Die afwyking is as gevolg van die fasiliteite wat vir die publiek gesluit was weens COVID-19. Die kultuurfasiliteite is as kwarantyn- en isolasieterreine gebruik. Fasiliteite was vanaf November 2021 weer ten volle operasioneel en toeganklik vir die publiek.		
22.2 Ander inkomste uit ruiltransaksies		
Die afwyking is hoofsaaklik te wyte aan opbrengs ontvangten opsigte van versekeringseise by kultuurfasiliteite as gevolg van skade en verliese, asook die terugbetaling van nutsrekeninge deur die Departement van Vervoer en Openbare Werke vir die gebruik van die kultuurfasiliteite as isolasie- en kwarantynterreine in die vorige boekjaar.		
22.3 Oordragte en subsidies ontvang		
Die afwyking is te wyte aan bykomende oordragbetalings wat van die Departement van Kultuursake en Sport ontvang is om die entiteit te vergoed vir die verlies aan inkomste weens die impak van COVID-19 op die fasiliteite.		
22.4 Ander inkomste uit nieruiltransaksies		
Hierdie begroting word verskaf in reaksie op potensiële skade aan die kultuurfasiliteite. Vir die oorsigjaar het geen voorvalle plaasgevind wat 'n kontantuitvloeï vereis het nie.		
22.5 Algemene uitgawes		
Die afwyking is te wyte aan die kultuurfasiliteite wat vir die grootste deel van die boekjaar gesluit was, wat gelei het tot minder instandhouding- en eiendomsuitgawes wat aangegaan is as wat beplan is.		
23. BBSEB-prestasie		
Inligting oor voldoening aan die BBSEB-wet word in die jaarverslag ingesluit onder die afdeling getiteld: Prestasie-inligting oor BBSEB-voldoening.		



URhulumente
weNtshona Koloni



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
IKhomishini yeNkcubeko yeNtshona Koloni



IKhomishini yeNkcubeko yeNtshona Koloni

INgxelo yoNyaka
2021/2022

Iphepha elingaphandle phezulu:

Iprojekti yomdaniso elungiselelwe uMntu wonke kunye nezityalo kwiziko lenkcubeko eSchoemanspoort

Iphepha elingaphandle ngasezantsi:

Icala elingasentabeni kwiziko lenkcubeko laseSchoemanspoort kunye nomsitho womboniso weBhunga leNkcubeko elixhaswe ngemali

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ICANDELO A: INGCACISO NGOKUBANZI

1. INGCACISO NGOKUBANZI NGESEBE LIKARHULUMENTE

IGAMA ELIBHALISIWEYO:	IKhomishini yeNkcubeko yeNtshona Koloni
INOMBOLO YOBHALISO (ukuba iyasebenza):	Ayisebenzi
IDILESI YESAKHIWO:	UMgangatho wesi3, iSakhiwo iProtea Assurance Greenmarket Square EKapa 8001
IDILESI YEPOSI:	P.O. Box X7115 EKapa 8001
UMABHALANE WE-WCCC	Mnu Thandwa Ntshona
INOMBOLO YOMNXEBA:	027 021 483 9714
INOMBOLO YEFAKSI:	027 021 483 9711
IDILESI YE-IMEYILE:	Thandwa.Ntshona@westerncape.gov.za
IDILESI YEWEBHUSAYITI:	www.westerncape.gov.za
ABAPHICOTHI-ZINCWADI BANGAPHANDLE:	UMphicothi-zincwadi Jikelele woMzantsi Afrika 19 Park Ln, Milnerton EKapa 7441
IBHANKA:	Nedbank

2. ULUHLU LWEZIFINYEZO/LWEZISHUNQULELO

AGSA	UMphicothi-zincwadi Jikelele woMzantsi Afrika
BBBEE	UkuXhotyiswa kwabaNtsundu kwezoQoqoqosho ngokuBanzi
Cel	Iziko leNguqu ye-Intanethi
CEO	IGosa eliyiNtloko leSigqeba
CFO	IGosa eliyiNtloko lezeMali
DCAS	ISEbe leMicimbi yeNkcubeko neMidlalo
DERM	ICandelo loLawulo loMngcipheko weShishini, iSebe leNkulumbuso
DoCS	ISEbe loKhuselo loLuntu
DTPW	ISEbe lezoThutho neMisebenzi kaRhulumente
EPWP	INkqubo eYandisiweyo yeMisebenzi kaRhulumente
EQPRS	INkqubo e-Elektroniki yokuNikwa kweNgxelo yoMsebenzi yaRhoqo ngeKota
ERM	ULawulo loMngcipheko weShishini
ERMECO	ULawulo loMngcipheko weShishini kunye neKomiti yeeNqobo eziSesikweni
IRC	IKomiti ekuBhekiselelwa kuyo imicimbi yoLwaluko
MEC	ILungu leSigqena seBhunga
MTEF	IsiCwangciso-nkqubo seNkcitho yeSithuba esiPhakathi
MTO	ENTabeni ukuya kwiiLwandle
NTR	IMithetho yeSizwe yeCandelo loLawulo-mali
PAA	UMthetho woPhicotho-zincwadi kaRhulumente
PFMA	UMthetho woLawulo lweMali kaRhulumente,
PTI	IMiyalelo yeCandelo loLawulo-mali lePhondo
SCM	ULawulo lweSixokelelwano soNikezelo
SMME	IShishini eliNcinane eliPhakathi neliKhulu
TR	IMithetho yeCandelo loLawulo-mali
POPIA	UMthetho woKhuselo lweNgcaciso yoMntu
PPE	IsiXhobo soKhuselo loMntu

3. INTSHAYELO EYENZIWA NGUSIHLALO

Inkcubeko ihanjiswa ngokusetyenziswa kwamabali, izithethe zenkolo, iiholide namasiko, umculo, ubugcisa, idrama, nezibongo zonke zithi zandise indlela yethu yokuphila ze zinyuse ngokupheleleyo impilo-ntle yomntu kunye noluntu. Lusinga-singa esilusebenzisayo ukubona ilizwe lethu. Makuqatshelwe ngoko okokuba iWCCC izamela ukuxhobisa amazwi awahlukeneyo kunye nengqiqo nokukhuthaza uthungelwano lwabantu ngokunika imbono kwisigunyaziso sabo.

Ndiziva ndihloniphekile okokuba ndinikwe ilungelo lokwandlala ingxelo yonyaka yomsebenzi wabangaphambili kuthi kunye nemitsi abathe bayenza ngesi sithuba sinomngeni. Nangona ibingunyaka onomngeni ngenxa yobhubhane weCOVID-19, iKhomishini isebenzise ngokufanelekileyo amaqonga onxibelelwano obuxhaka-xhaka be-intanethi ukumilsela uxanduva lwemisebenzi yayo. Ubhubhane weCOVID-19, unyanzelise iKhomishini okokuba imilisele iindlela ezahlukeneyo nezibanjwa kumaqonga awahlukeneyo okufezekisa iinjongo. Oku kuqinisekise ufezekiso oluyimpumelelo lwemigqalisela emithathu yeziphumo njengoko ichaziwe kwisiCwangciso soNyaka sokuSebenza (APP) sesebe likarhulumente.

iKhomishini ithetha-ntle kumalungu athe asebenza kwisithuba esidlulileyo seKhomishoni yeNkcubeko yeNtshona Koloni. NjengoSihlalo omtsha, ndingathanda ukuncoma ngokungazenzisiyo la malungu ngomnikelo wawo oxabisekileyo kwiKhomishini nokuzibophelela kwawo ekufezekiseni isigunyaziso sawo.

NgeyoKwindla 2022, iKhomishini entsha yamiselwa isithuba seminyaka emithathu. Ukuzimisela kwethu njengeKhomishini entsha kusekwandiseni nasekwendeleliseni imitsi esele ifezekisiwe yiKhomishoni engaphambili. Ngomoya wentsebenziswano enesidima nabachaphazelekayo sixhabe ekwandiseni kokufikelela kobugcisa nenkcubeko kuyo yonke ikona nakulo naliphi na inqanaba loluntu lwethu.

iKhomishini iya kuqhubeka ukuhambelana nazo zonke iinkqubo zolawulo ngokwemithetho karhulumente nokuqinisekisa ngohambelwano nento yokuba imisebenzi yethu ibonise umbono wePhondo.

Ukuqokumbela ndinombulelo ongazenzisiyo kumalungu eKhomishini ngokumilisele kwawo uxanduva lwawo ngeli thuba beqinisekisa ngento yokuba isigunyaziso sesebe likarhulumente saqhutywa ngokuhambelana nayo yonke imithetho yowiso-mthetho.

Ndiyasivuma, ngombulelo omkhulu, isikhokhelo kunye nenkxaso enexabiso esiyifumene kuMphathiswa weMicimbi yeNkcubeko neMidlalo, uNksk. Anroux Marais.



Mandla Mbothwe
iKhomishini yeNkcubeko yeNtshona Koloni
31 EyeThupha 2022



4. UVAVANYO NGOKUBANZI LOGUNYAZIWE ONIKA INGXELO

IKhomishini yeNkcubeko yeNtshona Koloni (WCCC) lisebe likarhulumente elinguShedyuli 3C yaye lisebenza kwimida yeKomishoni yoMthetho weKhomishini yeNkcubeko yeNtshona Kuloni namaBhunga eNkcubeko, uMthetho 14 we-1998. Liqumrhu elisemthethweni yaye lithe zinzi kwiSebe leMicimbi yeNkcubeko neMidlalo.

Iinjongo zeWCCC kokulondoloza, ukukhuthaza nokuphuhlisa inkcubeko yeNtshona Koloni, ngokuhambelana nomgaqo-nkqubo omiselwe nguMEC. Imisebenzi yayo ilungelelaniswe kwisicwangciso sayo seqhinga seminyaka emihlanu nakwisicwangciso sonyaka sokusebenza.

Umqophiso weWCCC kobonelela ngobume obuncedayo aphu ubandakanyeko lwentlalo kunye nempilo-ntle bungaphuhla ngokusetyenziswa kweenkqubo ezininzi ezahlukeneyo nemisebenzi ezixhasayo. Injongo yale ngxelo kukunika inkcazelo ngemisebenzi nobume bemali yeWCCC kunyaka-mali wama-2021/22.

- Uvavanyo ngokubanzi lwemali yequmrhu likarhulumente**

Ngesithuba sonyaka ophantsi kovavanyo, ikhomishini entsha yanyulelwa isithuba esilandelayo seminyaka emithathu yaye iCOVID-19 iqhubile ngokuchaphgazela iinkonzo ezinikezelweyo. Amaziko amathathu enkcubeko avalwa isithuba eside sonyaka nto leyo ebe nempembelelo kwingeniso eveliswa kukubhukishwa kwalo okenziwayo.

- Iindlela zenkcitho**

Injongo	2021/22			2020/21		
	Uhlalo Lwabiwo-mali	Inkcitho eyiyo	Inkcitho (engaphezulu) engaphantsi	Uhlalo Lwabiwo-mali	Inkcitho eyiyo	Inkcitho (engaphezulu) engaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Impahla neeNkonzo	2 100	1 624	476	1 809	1844	(35)
Zizonke	2 100	1 624	*476	1 809	1844	(35)

* Inkcitho engaphantsi ibhekiselele ikakhulu kumaziko enkcubeko athe avalwa isithuba esikhulu sonyaka-mali okube nomphumela kwiindleko ezingaphantsi zolungiso nenkcitho yepropati eyenziweyo ebicwangcisiwe.

- Izithintelo zezakhono nemingeni ejamelene nequmrhu likarhulumente**

Imithetho ye-COVID-19 kunye nezithintelo ezibekiweyo kwiindibano, ibe nempembelelo kwinani lokubhukisha okwenziweyo kumaziko njengoko kumiliselwe abasebenzi abangama-50% ukonganyelwa kokuhlala. Oku kunciphise ingeniso evelisiweyo ngesithuba sokunikwa kwengxelo.

- Imisebenzi engundoqo eyekisiweyo / imisebenzi eza kuyekiswa**

n/a

- Imisebenzi ephambili emitsha necetywayo**

Isidingo esilungiselelwe iindlela zenguqu ezintsha zokusetyenziswa kwesithuba esikhoyo kumaziko sachongwa ngoko ufundo lokufaneleka kufuneka luqhutywe kunyaka-mali wama-2022/23.

- Imisebenzi engundoqo emitsha necetywayo**

Uvavanyo lweendlela ezintsha nezenguqu zokusetyenziswa kwesithuba esikhoyo kumaziko lwaqhutywa yaye ufundo lokulungela luza kuqhutywa kunyaka-mali wama-2022/23.

- Izicelo zokuqengqelwa kweengxowa-mali**

n/a

- **Ulawulo lwesixokelelwano sonikezelo**

Akukho lungeniso lwamaxabiso lungagunyaziswanga ezithe zafunyanwa okanye zaqakunjelwa yiKhomishoni kunyaka ophantsi kovavanyo.

- **Ingaba iinkqubo zeSCM ziqulunqiwe na**

Iinkqubo zeSCM ziqulunqiwe yaye zimiliselwe ukuqinisekisa ngohambelwano.

- **Iminingeni efunyenweyo nendlela esonjululwe ngayo**

Ukhuselo lusasele lungumngeni kumaziko yaye ngoko ubudlelwane bokusebenza obusondeleyo kunye neSebe loKhuseleko loLuntu ngokunjalo neDTPW luqinisekisa ngento yokuba iindlela ezifaneleke kakhulu ziyasetyenziswa.

- **Imiba yengxelo yophicotho-zincwadi yonyaka ongaphambili nendlela engalungiswa ngayo**

I-WCCC ifumene uphicotho-zincwadi olungenaziphene kunyaka-mali ongaphambili.

- **Imbonakalo/ Izicwangciso ukulungisa imingeni yemali**

n/a

- **Imisitho emva komhla wokunikwa kwengxelo**

n/a

- **Okunokwenzeka koqoqosho**

I-COVID-19 ibe nempembelelo enkulu kwingeniso. Ubume boqoqosho buya kuphuculwa luyilo ngokutsha losetyenziso olukhoyo lwamaziko nokuveliswa kwezintlu zengeniso entsha kunye nemisebenzi iya kwandisa ingeniso.

- **Ukuncoma**

Inxaso yoMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo, kubandakanywa eyamagosa esebe iyancomeka kakhulu ethe yanikela kukusebenza ngokufanelekileyo kweKhomishoni nangona kukho imingeni ehlangene nayo kunyaka ophantsi kovavanyo.



Mandla Mbothwe

UGunyaziwe oNika iNgxelo weKhomishini yeNkcubeko yeNtshona Koloni

31 EyeThupha 2022

5. INGXELO YOXANDUVA NENGQINISEKISO YOKUCHANEKA

Ngokolwazi lwam kunye nenkolo, ndiqinisekisa okulandelayo:

Yonke ingcaciso kunye nezixa-mali ezibhengezwe kwingxelo yonyaka iyahambelana neengxelo zonyaka zemali eziphicothiweyo nguMphicothi-zincwadi Jikelele.

Ingxelo yonyaka iphelele, ichanekile yaye akukho naziphi na zinto ezishiyeiweyo.

Ingxelo yemali iqulunqwe ngokuhambelana nezikhokhelo ezikwingxelo yemali njengoko ikhutshwe liCandelo loLawulo-mali leSizwe.

IiNngxelo zoNyaka zeMali (iCandelo E) zilungiswe ngokuhambelana noMthetho woLawulo lweMali kaRhulumente, 1999 (uMthetho 1 we-1999) icandelo 55(l)(d) kunye necandelo 28.2 lemigangatho yemithetho yeCandelo leMali leSizwe esebenza kwiqumrhu likarhulumente.

UGunyaziwe oNika iNngxelo unoxanduva lokulungiselela iingxelo zonyaka zemali kunye nezigwebo ezenziwe kule ngcaciso. UGunyaziwe oNika iNngxelo unoxanduva lokuseka nokumilisela inkqubo yolawulo lwangaphakathi eyilelwe ukunika ingqinisekiso efanelekileyo ngemfezeko nokuthembeka kwengcaciso yokusebenza, ingcaciso ngemicimbi yabasebenzi kunye neengxelo zonyaka zemali.

Abaphicothi-zincwadi bangaphandle kunxityelelwene nabo okokuba banike imbono ezimeleyo ngeengxelo zonyaka zemali. Ngokwembono yethu, ingxelo yonyaka ibonise ngokufanelekileyo imisebenzi, ingcaciso yokusebenza, ingcaciso yemicimbi yabasebenzi kunye nemicimbi yemali yequmrhu likarhulumente kulungiselelwa unyaka-mali ophela ngomhla wama-31 kweyoKwindla 2022.

Obekekileyo



USihlalo weKhomishoni
Mandla Mbothwe
31 EyeThupha 2022

6. UVAVANYO NGOKUBANZI LWEQHINGA

UMbono

Ukunikela ngokufanelekileyo kukukhula nophuhliso lobume obunamandla benkcubeko ngokubhekiselele kwiNtshona Koloni ehlangeneyo.

UMnqophiso

Ukulondoloza, ukukhuthaza, nokuphuhlisa inkcubeko eNtshona Koloni:

- Ngokubhaliswa nokungabhaliswa kwamabhunga enkcubeko.
- Ngokunikezelwa kwenkxaso yemali kumabhunga enkcubeko abhalisiweyo.
- Ngokuphatha, ukulawula, ukuphuhlisa nokulolonga ipropati eshukumayo nengashukumiyo ebekwe phanti kwempatho yayo nguMphathiswa wePhondo;
- Ngomsebenzi weminye imisebenzi enikezelwe nguPhathiswa wePhondo; kunye
- Nokucebisa uMphathiswa wePhondo ngomgaqo-nkqubo.

Iinqobo ezisesikweni

Imfezeko, ukuthatyathwa koxanduva, ubuchule, inguqu, ukusabela nenkathalo.

7. IZIGUNYAZISO ZOMTHETHO NEZINYE

I-WCCC liqumrhu elisemthethweni elisekwe ngokwemiqathango yoMthetho weKhomishoni yeNkcubeko yeNtshona Koloni namaBhunga eNkcubeko, 1998. I-WCCC yadweliswa njengeShedyuli 3, icandelo C lequmrhu lorhulumente wephondo ngomhla woku-1 kweyeSilimela 2001 ngokwemiqathango yoMthetho woLawulo lweMali kaRhulumente. Iqumrhu likarhulumente liqumrhu elisemthethweni phantsi kolawulo lweSebe leMicimbi yeNkcubeko neMidlalo.

I-WCCC isebenza kwezi zigunyaziso zilandelayo zomthetho nezomgaqo-nkqubo:

7.1 IZigunyaziso zoMgaqo-siseko

ICandelo	UXanduva oluthe Ngqo lweKhomishini yeNkcubeko yeNtshona Koloni ukuqinisekisa ngohambelwano
UMgaqo-siseko weRiphabliki yoMzantsi Afrika,	
ICandelo 6(3), (4) kunye nele-(5): ULwimi	URhulumente weNtshona Koloni (WCG) kufuneke, ngokusemthethweni neminye imiqathango, alawule yaye abeke iliso kusetyenziso lwakhe lweelwimi ezisesikweni. Zonke iilwimi ezisesikweni kufuneka zilingane ngokuxatyiswa yaye kufuneka ziphathwe ngobulungisa. IKomiti yeeLwimi yeNtshona Koloni (WCLC), ngentsebenziswano neDCAS, inoxanduva lokubeka iliso nokuvavanya ukumiliselwa koMgaqo-nkqubo weeLwimi weNtshona Koloni, owamkelwa ngowama-2001, yaye kufuneka inike ingxelo kwiPalamente yePhondo leNtshona Koloni ngesigunyaziso sayo ubuncinane kube kanye ngonyaka. IDCAS inilongamelo lweWCLC yaye inikezela iKomiti ngenkxaso yolawulo nolwemali.
ICandelo 30: Ulwimi kunye nenkcubeko	IKhomishini yeNkcubeko yeNtshona Koloni (WCCC) iququzelela amathuba ukulungiselela abantu baseNtshona Koloni ukuze basebenzise iilwimi zabo kunye namalungelo enkcubeko ngeenkqubo neeprojekti ezimeleyo nezixhasayo.
ICandelo 31: Uluntu lwenkcubeko, lwenkolo kunye noluntu lweelwimi	I-WCCC kufuneka iqinisekise ukuba iinkqubo zayo neeprojekti ziyayihlonipha iyantlukwano kwinkcubeko yabemi baseNtshona Koloni.
ICandelo 41: Imithetho-siseko yokusebenzisana kukarhulumente kunye nobudlelwane boorhulumente	I-WCCC isebenzisana nawo onke amasebe karhulumente ekwenzeni umsebenzi yayo.

ICandelo	UXanduva oluthe Ngqo lweKhomishini yeNkcubeko yeNtshona Koloni ukuqinisekisa ngohambelwano
IShedyuli 4: IMimandla eSebenzayo elawulwa ngentsebenziswano yiNdlu yoWiso-mthetho yeSizwe neyePhondo.	I-WCCC isebenza ngokubambisana neSebe leSizwe lezobuGcisa neNkcubeko kunye nemibutho ebandakanyekayo kurhulumente amalunga nemicimbi yentsebenziswano yobugcisa, inkcubeko kunye nemiba yelifa lemveli.
ICandelo 81	I-WCCC kufuneka yamkele kwaye iphumeze imigaqo-nkqubo ngamandla ukukhuthaza nokugcina intlalo-ntle yabantu baseNtshona Koloni, kubandakanya nemigaqo-nkqubo ejolise ekufezekiseni: • ukukhuthazwa kokuhlonitshwa kwamalungelo enkcubeko, inkolo kunye neelwimi zoluntu eNtshona Koloni; kunye • ukukhuselwa kunye nokulondolozwa kwembali yendalo, ezembali yenkcubeko, ubugcisa bezinto zakudala kunye nelifa lemveli lolwakhiwo lweNtshona Koloni ukuze kuxhamle isizukulwana esikhoyo nesizayo. I-WCCC iqinisekisa ukuba iDCAS ibonelela ngeemfuno zenkcubeko zoluntu lweNtshona Koloni njengoko kumiselwe ngumthetho.
ICandelo 195: Iinqobo ezisesikweni kunye nemithetho-siseko elawula ukuphathwa kukarhulumente	Amagosa eSebe leMicimbi yeNkcubeko neMidlalo (DCAS) anoxanduva lokumilisela isigunyaziso seWCCC kufuneka aqinisekise ngokusetyenziswa ngokufanelekileyo, ngoqoqosho nangokusebenzayo kwezibonelelo. Iinkqubo eziqhutywe kwicandelo likarhulumente kufuneka zivelise izibonelelo ezininzi ngeendleko eziphantsi kakhulu.
UMgaqo-siseko weNtshona Koloni, 1998 (uMthetho 1 we-1998)	
ICandelo 70	Umthetho wephondo kufuneka ubonelele ngokusekwa kunye nenkxaso-mali efanelekileyo kuxhonyekwe kwizibonelelo zephondo ezikhoyo, kwibhunga lenkcubeko okanye amabhunga oluntu okanye oluntu kwiNtshona Koloni abelana ngelifa lemveli lenkcubeko kunye nolwimi. IDCAS inolongamelo lweWCCC ngokuphathelelene nokumiliselwa komthetho owaqulunqelwa le njongo. IKhomishini yeNkcubeko yeNtshona Koloni, lelinye lesebe likarhulumente wephondo eliphantsi koxanduva lweDCAS, alinike umsebenzi wokubhalisa, nokuxhasa amabhunga enkcubeko abhalisiweyo.

7.2 IZigunyaziso zoMthetho

Umthetho	Isalathisi	Uxanduva olungundoqo lweWCCC
UMthetho weKhomishini yeNkcubeko yeNtshona Koloni kunye namaBhunga eNkcubeko, we-1998.	UMthetho we-14 we- 1998	Iinjongo zeKhomishini yeNkcubeko yeNtshona Koloni kukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni, ngokomgaqo- nkqubo omiselwe ngu-MEC (ilungu leKomiti yesiGqeba [yePhondo) uMphathiswa wephondo]. Isigunyaziso se-WCCC kukucebisa uMEC malunga nolondolozo, ukukhuthazwa nokuphuhliswa kobugcisa nenkcubeko eNtshona Koloni.
UMthetho wama-2019 woBunkokheli beMveli namaKhoi-San	UMthetho wesi-3 wama- 2019	Ezona njongo ziphambili zoMthetho zezi: • Ukwenza isibonelelo sokunikwa kwengqwalasela kubunkokeli bamaKhoi-San; • kudityaniswa koMthetho weNdlu yeeNkokheli zeMveli kuZwelonke, wama-2009, kunye noMthetho wesiCwangciso-nkqubo soBunkokheli beMveli kunye noLawulo wama-2003 • Ukujongana nezinye izithintelo kwimithetho ekhoyo; kunye • Ukwenza izilungiso ezifanelekileyo kweminye imithetho.
UMthetho woLawulo lweMali kaRhulumente, we-1999	UMthetho woku-1 we- 1999 ICandelo 55(1)(d)	I-WCCC ingenisa iingxelo zarhoqo ngekota nezonyaka malunga nokunikezelwa kwendlela yokusebenza kunye neengxelo zemali eziphicothiweyo ngokusekwe kwinjongo yeqhinga zezinto ekujoliswe kuzo zonyaka kunyaka-mali ngamnye..

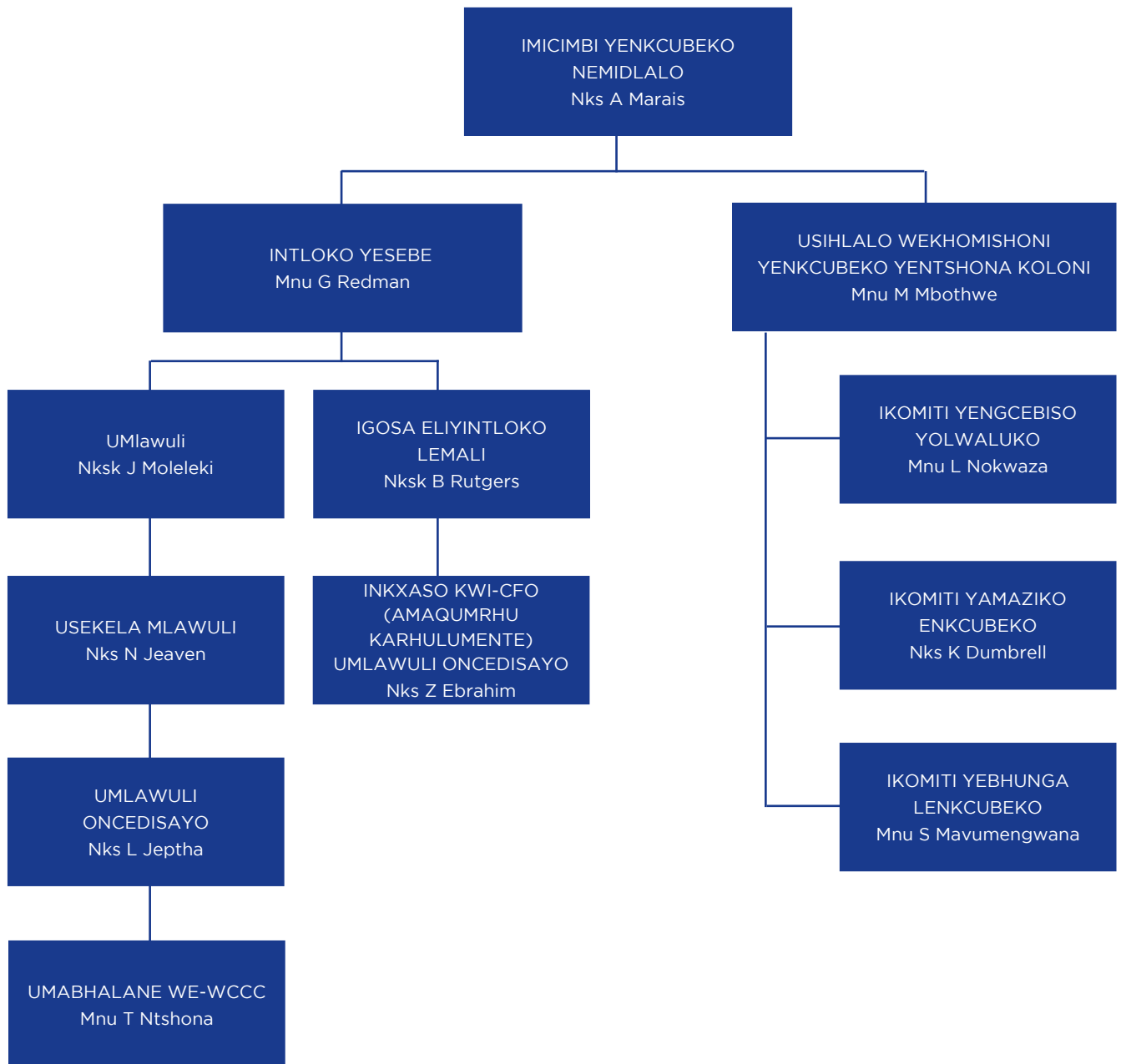
Umthetho	Isalathisi	Uxanduva olungundoqo lweWCCC
UMthetho wokuKhuthaza ukuFikelela kwiNgcaciso, wama- 2000	UMthetho wesi-2 wama-2000	Lo Mthetho unika ilungelo lokufikelela kwiirekhodi ezigcinwe ngurhulumente, ngamaziko karhulumente kunye namaziko a bucala. Phakathi kwezinye izinto iQumrhu kufuneka: - liqulunqe incwadana yemigaqo echaza kumalungu oluntu ukuba angasifaka njani isicelo sokufikelela kwingcaciso egcinwe liziko; and - liqeshe igosa lengcaciso ukuba liqwalasele izicelo zengcaciso egcinwe liqumrhu.
UMthetho wokuKhuthazwa koBulungisa kuLawulo, wama-2000	UMthetho wesi-3 wama- 2000	Lo Mthetho: - uchaza imigaqo kunye nezikhokelo ekufuneka zilandelwe ngabalawuli xa besenza izigqibo. - ufuna abaphathi ukuba bazise abantu malunga nelungelo labo lokuphonononga okanye ukubhena kunye nelungelo labo lokucela izizathu. - ufuna abalawuli banike izizathu zezigqibo zabo; kunye - unika amalungu oluntu ilungelo lokucela umngeni kwizigqibo zabalawuli enkundleni.
UMthetho woKhuseleko lweNgcaciso yoMntu, 2013	UMthetho wesi-4 wama-2013	UMthetho ukhuthaza ukhuselo lwengcaciso yomntu equlunqwa ngamaqumrhu karhulumente nawangasese; ukuqalisa ngemiqathango ethile ukuseka iimfuno eziphantsi yokuqulunqwa kwengcaciso yomntu. Ngaphezulu, uMthetho unikezela ngokusekwa koMlawuli weNgcaciso okokuba asebenzise amagunya athile nokwenza imfanelo nemisebenzi ngokwemiqathango yalo Mthetho kunye noMthetho wokuKhuthazwa koFikelelo kwiNgcaciso, yowama-2000. UMthetho unikezela ngaphezulu ukukhutshwa kweekhowudi zokuziphatha; kulungiselelwa amalungelo abantu ngokuphathelwe kunxibelelwano lwe-elektroniki olungabongozwa kunye nokwenziwa kwezigqibo okuzenzekelayo; ukulawulwa kokungena nokuphuma kwengcaciso yomntu kwimida yonke yeRiphabliki; nokunikezela kwimiba enxulumene nayo ngoko.
Ukuhlaziywa kwePhepha leNgcaciso yoMgaqo-nkqubo woBugcisa, iNkcubeko neLifa leMveli	Lowama-2018	IPhepha leNgcaciso yoMgaqo-nkqubo elihlaziyiweyo lamkelwa yiKhabhinethi ngowama-2018 kulandelwa uVavanyo lweMpembelelo yoQoqosho lweNtlalo oluqhutywe yiSouth African Cultural Observatory. Landlala iinjongo zomgaqo-nkqubo ezisekelwe liqhinga lexabiso lobugcisa, lenkcubeko, kunye nelifa lemveli. Ijongene nohlanganiso olungenazo izithintelo zeNDP, uHambelwano lweNtlalo kunye neQhinga loLwakhiwo lweSizwe olunceda kwiinjongo zombono neqhinga leDCAS.
UMthetho woKwenziwa kweSiko loLwaluko	UMthetho wesi-2 wama-2021	UMthetho unikezela ngolawulo olufanelekileyo lokwenziwa kwesiko loLwaluko; unikezela ngokusekwa kweKomiti yeSizwe yokoNganyelwa koLwaluko kunye neeKomiti zePhondo zoLungelelwaniso loLwaluko kunye nemisebenzi yazo; ukunikezela ngoxanduva, iindima nemisebenzi yabachaphazelekayo abahlukeneyo ababandakanyekayo kukwenziwa kolwaluko efana okanye kwimiba efana nemiba yolawulo apho; ukunikezela ngolawulo olufanelekileyo lwezikolo zolwaluko; ukunikezela ngamagunya olawulo oMphathiswa neeNkulumbuso; ukunikezela ngokubekwa kweliso kumiliselo lwalo Mthetho; ukunikezela kweepawu ezingafaniyo zephondo; nokunikezela kwimiba enxulumene noko

7.3 IZigunyaziso zoMgaqo-nkqubo

Imigaqo-nkqubo exhasa inkqubo yolawulo efanelekileyo nesebenzayo yolawulo nekhokhela imisebenzi ichazwe ngasezantsi.

UMgaqo-nkqubo	INkcazelo
IMigaqo yokuZiphatha yaMalungu e-WCCC	Injongo ephambili yale Khowudi kukukhuthaza indlela yokuziphatha engumzekelo phakathi kwamalungu ukunikezela ngemfezeko kwiziko iWCCC.
UkuBhalisa kunye nokungaBhaliswa koMgaqo-nkqubo wamaBhunga eNkcubeko	Ukuphumeza umthetho-siseko wentlonipho, wololongo, wokugcina, nokukhuselwa kweyantlukwano yenkcubeko eNtshona Koloni nakuMzantsi Afrika ngokubhalisa nokungabhaliswa kwamabhunga enkcubeko.
UMgaqo-nkqubo wokuSetyenziswa kweZibonelelo zeNkcubeko	UGunyaziwe oNika iNgxelo yequmrhu likarhulumente kufuneka alawule ingeniso ngoqoqosho nangokufanelekileyo ngokuphuhlisa ze amilisele iinkqubo ezifanelekileyo ukulungiselela ukunikezela ngochongo, uqokelelo, ukurekhodwa, ulungelelwaniso nokukhuselwa kwengcaciso emalunga nengeniso nokusetyenziswa.
UkuNikezelwa kwamaGunya eWCCC	Ukunikezelwa kwamagunya akhutshwa liGosa eliNika iNgxelo ngokwemiqathango yecandelo 44(1) kunye nelama-44(2) loMthetho woLawulo lweMali kaRhulumente, we-1999 (PFMA).
UkuNikezelwa kwamaGunya eWCCC	Ukunikezelwa kwamagunya akhutshwa liGosa eliNika iNgxelo ngokwemiqathango yecandelo 44(1) kunye nelama-44(2) loMthetho woLawulo lweMali kaRhulumente, we-1999 (PFMA).
IsiCwangciso-nkqubo-sokubonakalayo	UGunyaziwe oNika iNgxelo udingeka okokuba aphuhlise yaye avumelane nesicwangciso-nkqubo samanqanaba amkelekileyo okubonakalayo yaye kubalulekile kuGunyaziwe wesiGqeba kuthethwano nabaphicothi-zincwadi bangaphandle
IsiCwangciso sokuThintela uBuqhetseba	UMgaqo-nkqubo ubonelela ngeendlela zokusabela kwingxelo yophando kunye nokusombulula izehlo zobuqhetseba ezichaphazela.
ULawulo lwabatyalayo	UGunyaziwe oNika iNgxelo kufuneka alawule abatyalayo kulungiselelwa ukusetyenziswa kwezibonelelo zenkcubeko.
IMivuzo yamaLungu	Ukuququzelela intlawulo kumalungu eWCCC atyunjwe okokuba azimase iinkomfa, iiprojekti, iintlanganiso kunye nocweyo egameni leKhomishini.
IsiCwangciso-nkqubo seNtshona Koloni soLwaluko	Ukuququzelela ubume obuncedayo nokuyila imigangatho yomsebenzi wenkcubeko, nokufana komiliselo ngoko.

8. UBUME BOMBUTHO



1. INGXELO YOMPHICOTHI-ZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMBILI

I-AGSA/umphicothi-zincwadi ngokwakalokunje uqhube iinkqubo eziyimfuneko zophicotoho-zincwadi kwingcaciso yokusebenza ukunika ingqiniseko enyiniweyo ngohlobo lwezigqibo zophicotoho-zincwadi. Izigqibo zophicotoho-zincwadi ngomsebenzi ezithelekiswe neenjongo ezimiselwe kwangaphambili zibandakanyiwe kwingxelo eya kubalawuli, phantsi kwisihloko seeNjongo eziMiselwe kwaNgaphambili kwiNgxelo kwelinye icandelo leemfuno zomthetho nezisemthethweni zengxelo yomphicothi-zincwadi.

Khangela kwiphepha lama-44 leNgxelo yeNgxelo yoPhicotoho-zincwadi, elipapashwe njengeCandelo E: INgcaciso yezeMali.

2. UHLAHLELO LWESIMO

2.1 UBume bokuNikezelwa kweeNkonzo

Unyaka ophantsi kovavanyo uvelwe sisidingo sokuba i-WCCC ikhawuleze ukusabela kubume obuguqukayo bobhubhane weCOVID-19. Unyaka uqale ngokungaqiniseki okukhulu, yaye oku kwasala kuyimbonakalo yethu yokusebenza. Ukuhambelana nemithetho eyahlukeneyo yokuvalwa ngci kwayo yonke into kuthetha izithintelo kwiindibano zentlalo, kwimisebenzi, nokushiywa kwesithuba phakathi komntu nomnye, yonke ibe nempembelelo kumiliselwe lwesigunyaziso seWCCC. IWCCC isabele ngendlela elungeleleneyo yaye imisebenzi yalungiselelwa isimo esikhoyo ngeloo xesha. Ukumiliselwa, ukugwetywa, nokuqhutywa kwezicelo zamaBhunga enkubeko similiselwe kwi-intanethi. Oku kubonakele kusebenza ngokufanelekileyo njengoko onke amaxwebhu kunye nengcaciso ibe nokufikelelwa lula xa idingeka. IWCCC, abasebenzi kunye noluntu babonakalise ukumelela okukhulu njengoko besabela kunyaka ngokuziqhelanisa neenguqu kubume bangaphandle. Abasebenzi basebenza ngendlela yokutsintshana kwisahlulo sobukhulu bonyaka yaye baqinisekisa ngokuba imihla yongeniso emiselweyo iyahlangatyezwa, nento yokuba iWCCC inakho ukukufezekisa ngempumelelo ekujoliswe kuko okwandlaliweyo.

IWCCC ihlenga-hlenganise imisebenzi kumaqonga onxibelelwano obuxhaka-xhaka be-intanethi kungakhange kulahleke ejolise kuko kwesigunyaziso sayo yaye iintlanganiso ezibanjwa ngobuxhaka-xhaka be-intanethi zabanjwa kunyaka wonke. Ngoko, intlanganiso yokumiselwa kwekomiti entsha yenziwa kwintlanganiso ezinyaswe nguye wonke umntu.

Esi sithuba siqaqambise isiding sobumbo ngokutsha semida yethu yokusebenza ukuze sigcine sifanelekile kobu bume buqhelekileyo butsha. Oku kubangele uqhushumbo lwendlela entsha yokucinga malunga nosetyenziso kunye nekhono lamaziko ukuqinisekisa ngosetyenziso oluzinzileyo nolupheleleyo lwee-asethi ezingashukumayo kunye nohlenga-hlengiso kumaqonga endibano eqhutywa ngobuxhaka-xhaka be-intanethi kulungiselelwa unxibelelwano.

2.2 UBume boMbutho

Ngokuhambelana noMthetho weKhomishoni namaBhunga eNkcubeko weNtshona Koloni, uMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo, uNksk Anroux Marais, utyumbe amalungu okokuba asebenze kwiWCCC isithuba seminyaka emithathu. Ukutyunjelwa kwabantu kwiWCCC kukhokhelwa yinkqubo yokutyunjwa luluntu ze kulandele ngokuncitshiswa koluhlu lwamalungu anesakhono okuququzelelwe yindlu yowiso-mthetho. IKhomishini entsha equlunqwe ngamalungu ali-12 yaqeshwa ngomhla woku-1 kuFebruwari 2022. Iseshoni yokumiselwa yaququzelelwa ukuqhelanisa amalungu ngobume bokusebenza kunye nezicwangciso-nkqubo ezisemthethweni eziya kubanceda ekumiliselweni isigunyaziso sawo. IWCCC ayinabasebenzi abaqeshwe isigxina. Abasebenzi abakwingqesho yesebe banoxanduva lokunikezela inkxaso yolawulo yeWCCC. Iyunithi yenkxaso yeCFO inceda ngokuthengwa kwempahla kunye neentlawulo ezinxulumene namalungu kunye nemisebenzi yeWCCC. IKhomishini inekomitana ezintathu ezizezi eyeZibonelelo, eyamaBhunga eNkcubeko kunye neKomiti yokuBhekiselela yoLwaluko.



Amalungu amatsha eKhomishoni kunye namagosa eSebe.

Umgca ongasemva: Wayne Winster, Quahnita Samie (USekela Sihlalo weWCCC), Petronel Baard, Melvin Arendse, Martin Myers

UMgca ophakathi: Lungelo Nokwaza, Katherine Dumbrell, Bernedette Muthien, Charl Van Blerk, Jumath Hop, Nerine Jeaven (USekela Mlawuli: uBugcisa neNkcubeko) Mandla Mbothwe (USihlalo weWCCC), Lindsay Jephtha (uMlawuli oNcedisayo: uBugcisa neNkcubeko)

Umgca ongaphambili (Abahleliyo): Guy Redman (INTloko yeSebe), Anroux Marais (UMphathiswa weDCAS) kunye noJane Moleleki (UMlawuli: uBugcisa, uBugcisa noLwimi)

Ongekhoyo kwifoto: nguSiphiwo Mavumengwana

2.3 UMgaqo-nkqubo obunguNdoqo woPhuhliso kunye neeNguqu zoMthetho

UMthetho weSiko loLwaluko wama-2021 uzama ukunikezela ngemithetho esebenzayo yemisebenzi yesiko lolwaluko ngokunjalo nokunikela:

- ngolawulo olufanelekileyo lwemisebenzi yesiko lolwaluko;
- ngokunikela ngokusekwa kweKomiti yeSizwe yoLongamelo loLwaluko kunye neeKomiti zoLungelelwaniso loLwaluko zePhondo kunye neminye imisebenzi;
- ngokunikela ngoxanduva, iindima kunye nemisebenzi yabachaphazelekayo abahlukeneyo ababandakanyekayo kwimisebenzi yolwaluko okanye kwimiba yolawulo ngoko;
- ngokunikela ngolawulo olufanelekileyo lwezikolo zolwaluko;
- ngokunikela kumagunya olawulo loMphathiswa kunye neNkulumbuso;
- ngokunikela kukubekwa kweliso kumiliseliso lwalu Mthetho;
- Nokunikela kwiimpawu zephondo; nokunikezela kwimiba enxulumene nayo ngoko.

2.4 Inkqubela phambili ephathelelene nofezekiso lweempembelelo zeziko neziphumo

Impembelelo neziphumo ezicwangcisiweyo zeWCCC ngokwesiCwangciso seQhinga laso esicwangciswe ngasezantsi yaye sichaza inkqubela phambili eyenziweyo ngokubhekiselele kufezekiso lwengxelo yempembelelo yeKhomishini.

INgxelo yempembelelo	IKhomishini ngemisebenzi yayo, izamela ukuyila uluntu olukhuselekileyo nolungelelanisiweyo ngokumilisela kwakhona kokusetyenziswa kwamaziko ngokunjalo nokunikezelwa kwenkxaso kumabhunga enkubeko abhalisiweyo ukulondolozwa kwemisebenzi yawo yenkubeko.
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Inani	Isiphumo	UMgqalisela weSiphumo
1	Imisebenzi eyahlukeneyo yenkubeko kuluntu.	Inani lamabhunga abhalisiweyo axhaswe ngeentlawulo ezikhutshelweyo.
2	Amaziko enkubeko agcinwe kakuhle nakhuselekileyo.	Inani lamaziko ahlaziyiweyo yaye agciniweyo ukuqinisekisa ngokufaneleka nokhuseleko lwabasebenzisi.
3	Ukusetyenziswa ngokupheleleyo kwamaziko enkubeko	Inani labasebenzisi elifikelela kumaziko enkubeko

Ngethuba lonyaka-mali wama-2021/22, iKhomishini inikele kwiZiphumo zeSizwe zesiCwangciso-nkqubo seQhinga seSithuba esiPhakathi (MTSF) 2019-2024 njengoku kulandelayo:

OkuPhambili kweMTSF	Umnikelo weKhomishini
OkuPhambili 5: Uhlanganiso lwesithuba, ukuhlaliswa kwabantu, kunye nomasipala	Amaziko enkubeko anikezela kuluntu nakwimibutho ngeendawo zokusetyenziselwa imisebenzi enxulunyaniswe kwisigunyaziso seKhomishini. Kwisithuba esikhulu sonyaka ophantsi kovavanyo, amaziko enkubeko i-Okkie Jooste, iGroot Drakenstein kunye neKoekenaap asetyenziswa njengeendawo zokubekela bucala beCOVID-19. Inkcubeko sisithuthi sokukhuphela ulwazi neenqobo ezisesikweni zentlalo. Inkxaso enikezelwayo kumabhunga enkubeko okukhuthaza ubugcisa nenkcubeko nokulondolozwa kwezixhobo kwinkcubeko ezinzileyo yentlalo yoluntu nokunikela kukuhlaliswa koluntu oluzinzileyo
OkuPhambili 6: ULungelelwaniso lwentlalo kunye noluntu olukhuselekileyo	Injongo yeWCCC kukukhuthaza, ukuphuhlisa nokulondolozwa kwenkcubeko. Iinkqubo ezixhaswa yiWCCC zijolise ekukhuthazeni nasekulondolozeni imisebenzi nezenzo zenkcubeko yaye izamela ukuyila uncomo nentlonipho yeenkcubeko ezahlukeneyo kwiNtshona Koloni.

Imisebenzi yeWCCC ilungelelaniswe kokuPhambili okuVuselelwa nguMbono wePhondo njengoko inikezela ngamathuba kuluntu okukhuthaza impilo-ntle nokuzixhobisa ukulungiselela ukunikela ekuyileni uluntu olubandakanyayo lwentlalo ngokumilisela kwemisebenzi eyahlukeneyo.

IWCCC, ngesigunyaziso sayo ixhasa amalinge athi aqinise indlela yokuziphatha elungileyo, ukukhuthaza ubandakanyo lwentlalo nempilo-ntle, nokungenisa engqondweni ingqiqo yokuzingca nenkolo kwikhono loluntu lokuphumelela nangona kukho iyantlukwano.

3. INGCACISO YOKUSEBENZA KWENKQUBO YEZIKO

3.1 INKQUBO: IKhomishini yeNkcubeko yeNtshona Koloni

Injongo yeWCCC kukebisa uMphathiswa ngendlela elungileyo yokumilisela kwesigunyaziso seWCCC ngokuhambelana noMthetho weNtshona Koloni weKhomishini yeNkcubeko namaBhunga eNkcubeko, onguNombolo 14 we-1998 nokunika ingqwalasela kuphuhliso, ukukhuthazwa nokulondolozwa kobugcisa nenkcubeko.

IWCCC inemimandla emithathu yokusebenza njengoko ichazwe nguMthetho. Le mimandla imisela imisebenzi yeKhomishini eyile:

- Ukulawula, ukuphatha, ukuphuhlisa, ukugcina ipropati eshukumayo nengashukumayo
- Ukuphatha ukubhaliswa nokungabhaliswa kwamabhunga enkcubeko; kunye
- Nokucebisa uMEC ngendlela elungileyo yokufezekiswa kwesigunyaziso seWCCC.

AmaBhunga eNkcubeko

Ngesithuba sonyaka ophantsi kovavanyo iKhomishini ixhase amabhunga enkcubeko asixhenxe abhalisiweyo ukumilisela iinkqubo zawo kuluntu. Iinkqubo ziyahlukana yaye zixhabe ekukhupheleni izithethe nokumilisela ingqibo yobuwena nokuzingca phakathi kolutsha. Ucweyo lwaququzelelwa ngamabhunga athe ajolisa kwindlela inkcubeko esetyenziswayo eguqula ngayo indlela yokuziphatha kunye nendima enokuthi iyidlale ekuqhubeleni phambili ukulingana ngokwesondo kuluntu.

IWCCC izamela ukukhuthaza uthatyatho nxaxheba ngokubanzi kwimisebenzi ngokuxhasa amaqonga othungelwano lwenkcubeko ukukhuthaza ingqiqo efanayo yokusebenza kwenkcubeko.



Abathathi-nxaxheba kumsitho wenkcubeko we-Igugu LamaXesibe



Ucweyo lweKhoe-San Indigenous Women in Action

Igama leBhunga leNkcubeko	Injongo yeNgxowa-mali	Isixa-mali esikhutshe-lweyo	Umhla/imihla yeprojekti	Indawo yokubanjelwa kweprojekti
IBhunga leNkcubeko le-Igugu LamaXesibe	Ukusingatha uMnyhadala we-Igugu Lam	R30 000	6 eyeNkanga 2021	KwiHolo laseVusisizwe Creche, eCrossroads
Khoe-San Indigenous Women in Action	IProjekti yoku-Buyiselwa kwakhona kweNkcubeko	R30 000	21 eyeThupha 2021	Retreat Civic Centre
Cochouqua Khoisan Tribal House	UMsitho weNkcubeko weNau	R30 000	24 eyoMsintsi 2021	Chatsworth Community Hall

Igama leBhunga leNkcubeko	Injongo yeNgxowa-mali	Isixa-mali esikhutshe-lweyo	Umhla/imihla yeprojekti	Indawo yokubanjelwa kweprojekti
Gorachouqua Tribal House of Cape Khoi	INKomfa yokuLingana ngeSini kuthlekiswa neNkcubeko	R30 000	15 – 16 eyeDwarha 2021	Y4C Hall, eRetreat
Intsika Yamanyange Organization	INKqubo yoNyaka yoLutsha	R30 000	27 eyeKhala – 27 eyeNkanga 2021	Mkhanyiseli Primary School, ePhilippi
Nyahbhinghi House of Paarl	UMyhadala weNkcubeko	R30 000	15-18 Tshazimpuzi 2022	New Orleans Park, ePaarl
Griqua Royal House Indigenous Consciousness Movement	INKomfa yamaGriqua	R30 000	5 – 6 eyeThupha 2021	Castle of Good Hope, eKapa

Amaziko enkcubeko

Ubhubhane unciphise ukusetyenziswa kwamaziko ze wathintela ukumiliselwa kweenkqubo isithuba sexesha elide lonyaka wokunikwa kwengxelo. Ukugcinwa nokuphuculwa okuqukunjelweyo kumaziko kujolise ekuphuculeni amanqanaba olonwabo nokhuseleko kubasebenzisi nokuphuculwa ngokubanzi kwamava abaxhamli.

Iinkxalabo zokhuselo nokhuseleko kulungiselelwa abasebenzi abahlala kwiziko kunye nolwabaxhamli abasebenzisela amaziko imisebenzi yabo, zenze kwayimfuneko okokuba iinkonzo zokusabela kwabaxhobileyo zandiswe. Ngesithuba sonyaka ophantsi kovavanyo iziko lenkcubeko laseKoekenaap neziko lenkcubeko laseDrakenstein libe nokuqhekezwa. Oku kube nomphumela wokuqhutywa kovavanyo lokhuseleko liSebe loKhuseleko loLuntu kwiziko lenkcubeko laseKoekenaap okubeke ugxininiso kwisidingo sokufakelwa kothango olutsha endaweni yolo luphelileyo. I-DTPW ikuchonge oku njengokuphambili okungundoqo kwengxelo yeCAPEX yaye uhlahlo lwabiwo-mali oluqikelelweyo lwachongela ukufakelwa kothango olukhuselekileyo kunye namasango azilekelayo aze azivalekele. Inkqubo iya kuqaliswa ngesithuba sonyaka-mali wama-2022/23 phantsi kolawulo lweDTPW.

Ngethuba apho abasebenzi bebengenakho ukufikelela kumaziko, bebesebenzela kwimimandla engqonge izakhiwo yaye banamathuba okwabelana ngezakhono nobuchule phakathi kwabo. Abasebenzi abaqeshwe kwiziko lenkcubeko laseGroot Drakenstein balungise umbhobho wamanzi ogqabhukileyo, besebenzisa izakhono nobuchule obudingekayo ukwenza ulungiso xa kuthe kwakho okukhawulezileyo obekungalindelwe okuthe kwenzeka kwiziko.



Abasebenzi abalungisa umbhobho wamanzi ogqabhukileyo

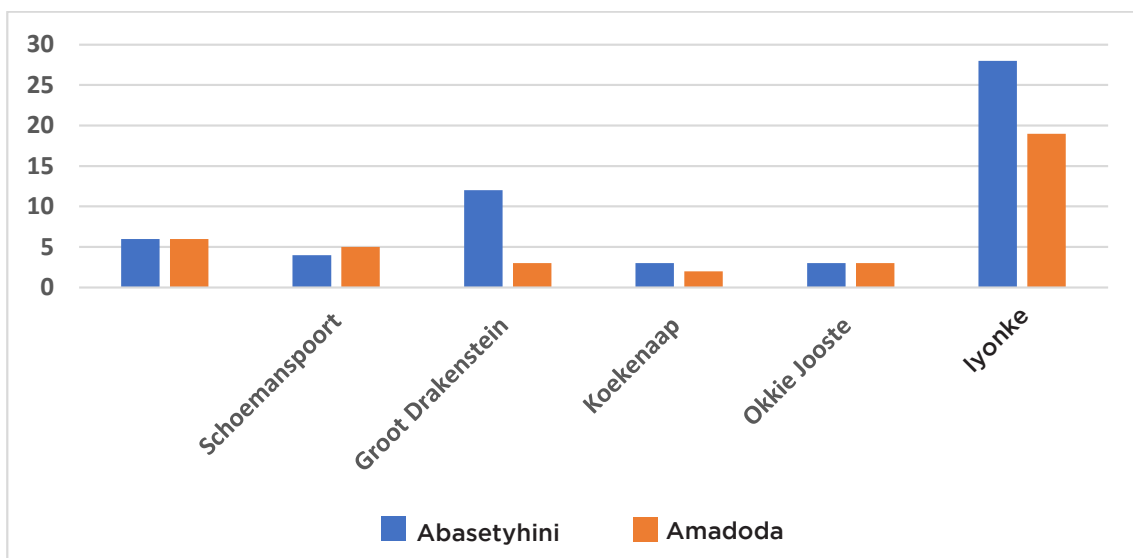
Amaziko anikezele ngamathuba okubekwa emisebenzini kolutsha olungama-47 ukulungiselela okokuba lufumane izakhono kunye namava omsebenzi ngokusetyenziswa kwenkqubo ye-EPWP elawulwa liSebe. Ulutsha olungaqeshwanga lwafunwa luvela kwiingingqi zoluntu olwahlukeneyo ezingqonge amaziko eStellenbosch, eDrakenstein, eOudtshoorn nakummandla waseMatzikama. Abaxhamli bafumana uqeqesho kuNcedo lokuQala, kuLolongo loMthengi nokuGcina okubandakanya ucoceko nokusetyenziswa kwezixhobo zombane ngokunjalo nezixhobo zokusebenza. Ngesithuba seCOVID-19 abaxhamli be-EPWP baqakumbele uqeqesho olwenziwa kwi-intanethi loKhuselo noLwazi, kwi-Introduction to Design Thinking and Handling of Personal Information at work.

Amalinge esitiya amiliselwe ngabxhamli be-EPWP kwiziko lenkcubeko laseSchoemanspoort e-Oudtshoorn, ibe yinkqubo engundoqo eqaliswe ngabasebenzi kwiziko. Eli linge libe yinxalenye yenkqubo yololongo apho abasebenzi babelana ngolwazi lwabo lwezityalo zemveli nokusetyenziselwa kwazo unyango lwezityalo ezinamagqabi anencindi kunye nabaxhamli. Ulwazi ngotyalo nololongo lwetyalo ezinamagqabi anencindi kwabelwana ngalo yaye imifanekiso engasezantsi ibonisa ukumiliselwa kolwazi olusandula ukufunyanwa.



Izitya zezityalo ezinamagqabi anencindi eziyilwe ngabaxhamli be-EPWP.

Igrafu engasezantsi ibonisa amathuba okubekwa kwabasebenzi anikezewulwe kubaxhamli abakumaziko njengenxalenye yenkqubo ye-EPWP eququzelelwa liSebe.



IKomiti yeNgcebiso yoLwaluko

I-IRC isebenza ngokuhlangeneyo neSebe kunye neeforam zoLwaluko ngokubhekiselele ekuqinisekiseni okokuba iiNkqubo zeMigangatho yokuSebenza ezilungiselelwe umsebenzi wolwaluko ngesithuba seCOVID-19 zimiliselwe. IMithetho yoLwaluko yamkelwa yiKhabhinethi yePhondo leNtshona Koloni kwintlanganisano yayo eyayibanjwe ngomhla wama-21 kweyoKwindla 2021. Ngaphezulu koko, iKhabhinethi yeNtshona Koloni ivume ukuqhubekeka kwenkqubo yolwaluko ukususela ngomhla woku-1 kweyeSilimela 2021 ngokuhambelana nobhengezo lukaPrezidanti.

Uqeqesho lwaququzelelwa lisebe elathi laqinisekisa okokuba amagcisa enkcubeko axhotyiswa ukuthintela ukusasazeka kweCOVID-19. kwaphuculwa kakhulu. Uqeqesho kwanceda njengoko kuboniswe kwiingxelo ezibonakalise Akungakho kubhubha kurekhodiweyo kwixesha lasebusika nelasehlotyeni kwisithuba esiphantsi kovavanyo.

ITheyibhile 3.1.

Iziphumo, iingcebiso, imigqalisela yengcebiso, ekujoliswe kuko, nezifizekiso ezizizo:

I-APP yowama-2021/22 yandalwa kwakhona ze umgqalisela wahlaziywa kwinkqubo yokwandlalwa kwakhona.

Isiphumo	Ingebiso	Umgqalisela wengcebiso	Umsebenzi onguwo ophicothiweyo 2020/21	Ekujoliswe uko koNyaka okuCwangcisiweyo 2021/22	Isifizekiso esisizo 2021/22	Iyantlukwano evela kokujoliswe kuko oku-cwangcisiweyo ukuya kwisifizekiso esisizo 2021/22	Izizathu zeyantlukwano	Izizathu zohlaziyo lwengcebiso/ lweMigqalisela yeNgcebiso/lokuJoliswe kuko koNyaka
Ukusetye-nziswa ngokuphe-leleyo kwamaziko enkcubeko	Ukuse-tyenziswa kwama-ziko	Inani labase-benzisi abafikelela kumaziko enkcubeko	171	2 000	2 401	+401	Izithintelo zeCovid zanyenyiswa aze amaziko avulelwa ukuba asebenze isithuba sama-50% ngesithuba sekota yesine	Ngenxa yobhubhane weCOVID-19 amaziko amathathu asetyenzi-selwa ukubekela bucala ukuthintela ulwasuleleko sisifo kunye/okanye amaziko ovaalelo. Ngoko awazange afumaneka ukusetyenziselwa imisebenzi eqhelekileyo.

ITheyibhile 3.2.

Iziphumo, iingcebiso, imigqalisela yengcebiso, ekujoliswe kuko, nezifizekiso ezizizo:

INkqubo / INkqutyana								
Isiphumo	Ingebiso	Umgqalisela wengcebiso	Umsebenzi onguwo ophicothiweyo 2020/21	Ekujoliswe kuko koNyaka okuCwangcisiweyo 2021/22	Ekujoliswe kuko oku-Hlaziyiweyo koNyaka wama-2021/22	Isifizekiso esisizo 2021/2022	Iyantlukwano evela kokujoliswe kuko okucwangcisiweyo ukuya kwisifizekiso esisizo 2021/2022	Izizathu zeyantlukwano
Imisebenzi yenkcubeko eyahlukeneyo kuluntu	Intlawulo ekhutshelweyo eya kumabhunga enkcubeko	Inani lamabhunga enkcubeko abhalisiweyo axhaswa ngeeNtlawulo eziKhutshelweyo	7	7		7	-	-

INKqubo / INKqutyana								
Isiphumo	Ingeebiso	Umgqalisela wengeebiso	Umsebenzi onguwo ophicothiweyo 2020/21	Ekujoliswe kuko koNyaka okuCwangcisiweyo 2021/22	Ekujoliswe kuko okuHlaziyiweyo koNyaka wama-2021/22	Isifezekiso esisiso 2021/2022	Iyantlukwano evela kokujoliswe kuko okucwangcisiweyo ukuya kwisifezekiso esisiso 2021/2022	Izizathu zeyantlukwano
Amaziko enkcube-koalolongwe kakuhle nakhuselekileyo	Ukumiliselwa kwesicwangciso soLolongo esivunyiweyo	Inani lamaziko ahlaziyiweyo okanye alolongiweyo ukuqinisekisa ngokufaneleka nokhuselo lwabasebenzisi	7	7		7	-	-
Ukusetyenziswa ngokupheleleyo kwamaziko enkubeko	Ukusetyenziswa kwamaziko	Inani labasebenzisi abafikelela kumaziko enkubeko	171	7993	2 000	2 401	+401	Izithintelo zeCovid zanyenyiswa aze amaziko avulelwa ukuba asebenze isithuba sama-50% ngesithuba sekota yesine

Iqhinga lokubhangisa imimandla yokusebenza ngaphantsi kweqondo elilindelweyo

n/a

Ukunikwa kwengxelo kukuSabela kweZiko kuBhubhane weCOVID-19

Nangona iKhomishini inganiki ngxelo nangawo nawaphi na amangelo eCOVID-19, amaziko enkubeko amathathu asetyenziswa njengeendawo zokubekela bucala abantu abarhanelwa ngokuba nesifo esasulelayo ubukhulu besahlulo sesithuba sokunikwa kwengxelo.

Unxulunyaniso lomsebenzi nohlahlo lwabiwo-mali

INjongo	2021/22			2020/21		
	Uhlahlo lwabiwo-mali	Inkcitho eyiyo	INkcitho (engaphezulu) engaphantsi	Uhlahlo lwabiwo-mali	Inkcitho eyiyo	INkcitho (engaphezulu) engaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Impahla neeNkonzo	2 100	1 624	476	1 809	1844	(35)
Zizonke	2 100	1 624	*476	1 809	1844	(35)

* INkcitho engaphantsi ibhekiselele ikakhulu kumaziko enkubeko athe avalwa isithuba esikhulu sonyaka-mali okube nomphumela kwiindleko ezingaphantsi zolungiso nenkcitho yepropati eyenziweyo ebicwangcisiwe.

4. UKUQOKELELWA KWENGENISO

UMthombo weNgeniso	2021/22			2020/21		
	Uqikelelo	ISixa-mali eSisiso esiQokelelweyo	UQokelelo (Olunga-phezulu) / olungaphantsi	Uqikelelo	ISixa-mali eSisiso esiQokelelweyo	UQokelelo (Olunga-phezulu) / olungaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Ingeniso eyenye yokusebenza	1 400	884	*516	1 159	182	977
INTlawulo eKhutshelweyo	600	1100	** (500)	561	2 149	(1588)
Ingeniso yenzala	100	110	(10)	89	90	(1)
Iyonke	2 100	2094	6	1 809	2421	(612)

*Uqokelelo olungaphantsi lubhekiselele kukuvalwa kwamaziko kuluntu ngenxa yeCOVID-19. Amaziko enkubeko asetyenziselwa njengeendawo zokuvalelwa nokubekelwa ecaleni ungasulelwa sisifo. Amaziko asebenza ngokupheleleyo yaye afikeleleka kuluntu ukususela kweyeNkanga 2021 ukubhekisa phambili.

** Uqokelelo olungaphezulu lubangelwe yintlawulo eyangezelelweyo ekhutshelweyo efunyenwe ivela kwiSebe leMicimbi yeNkcubeko neMidlalo ukubuyekeza iziko ngelahleko yengeniso ngenxa yempembelelo yeCOVID-19 kumaziko.

5. UTYALO-MALI LWEMPAHLA ENKULU

AmaZiko eNkcubeko lidlale indima ebalulekileyo njengongqa phambili wonxibelelwano olunentsingiselo nokuqiniswa kwezintlu ezithi zinikele kulwakhiwo lwesimo esisiso sentlalo soluntu lwethu. Oku kuvuselele inkqubo yokuququzelela ngokutsha nokuhlola kwakhona ukusebenzisa nekhono athi amaziko alibonakalise ngala mathuba angaqinisekanga. Uphuculo olungundoqo lwaqakunjelwa kwiziko lenkcubeko laseSchoemanspoort yiDTPW. Uphuculo olwenziweyo luhambelana neendlela zokusebenza ezilungiselela indalo umz. iitanki zamanzi kunye neephaneli zesola zafakelwa



Indlu karhulumente engena nto ethe yahlaziywa yaye iya kuba yinxalenye yendlela entsha kulungiselelwa ukusetyenziswa kwesithuba ekungahlalwa kuyo kwiziko.

kwiziko. Ukususwa kophahla lwe-asbestosi kufakelwe amazinki akwanelisi nje uthando lobuhle kuphela kodwa luyenye indlela ngokunjalo ekhuselekileyo.

I-Bien Donne Manor House

ISebe lezoThutho neMisebenzi kaRhulumente (DTPW) lenze uvavanyo kwisixokelelwane sokunqanda umlilo esikuphahla lwengca lweMinor House ze lafumanisa okokuba asisebenzi ngokupheleleyo. Ingcaphephe kummandla wezixokelelwano zokunqanda umlilo, ichonge into yokuba sidlulelwe lixesha nento yokuba izahlulo ziya kudla kakhulu ukufakelwa kwezitsha. I-DTPW iqalise ngokufakela isixokelelwano esahlkeyo sokunqadwa komlilo esibandakanya izicima-mlilo kunye netanki lokugcina amanzi. Oku kuya kuqkunjelwa kunyaka-mali omtsha.



Isixhobo esizimeleyo ngenxa yokuba iManor House yindawo yelifa lemveli ebalulekileyo

1. INTSHAYELELO

Ulawulo lwequmrhu luqulathe iinkqubo nezixokelelwano ezithi zikhokhele, zilawule yaye ziwanyanzelise amaqumrhu karhulumente okokuba anike ingxelo. Ukwangezelela kwiimfuno zomthetho ezisekwe kumthetho oncedayo wequmrhu likarhulumente, kunye noMthetho weeNkampani, ulawulo lwequmrhu ngokuphathelele kumaqumrhu karhulumente lumiliselwa ngokusetyenziswa kwemithetho yoMthetho woLawulo lweMali karhulumente (PFMA) yaye usebenza kunye nemithetho-siseko equlathwe kwiNgxelo kaKing engoLawulo lweQumrhu.

IPlamente, uGunyaziwe weSigqeba noNika iNgxelo wequmrhu likarhulumente banoxanduva lolawulo lwequmrhu.

2. IIKOMITI ZESIKHUNDLA

Iikomiti zePalamente yePhondo enolongamelo kumsebenzi weWCCC yiKomiti eSigxina kuKhuselo loLuntu, iMicimbi yeNkcubeko neMidlalo kunye neKomiti eSigxina yee-Akhawunti zikaRhulumente (SCOPA).

IKomiti eSigxina yoKhuselo loLuntu, iMicimbi yeNkcubeko nee-Akhawunti zikaRhulumente	
UMhla wokuphulaphulwa	UMcimbi ophantsi kwengqwalasela
22 eyeSilimela 2021	Inkcazelo eyenziwa liSebe leMicimbi yeNkcubeko neMidlalo ngeendima noxanduva lweKhomishoni yeNkcubeko yeNtshona Koloni kunye neKomiti yoLwimi yeNtshona Koloni.
8 eyeNkanga 2021	Ingxoxo kwiNgxelo zoNyaka zowama-2020/21 zeSebe leMicimbi yeNkcubeko neMidlalo kunye namaqumrhu alo (iLifa leMveli leNtshona Koloni, iKomiti yoLwimi yeNtshona Koloni, iKhomishoni yeNkcubeko yeNtshona Koloni).
7 eyeDwarha 2021	Ingxongxo kwiVoti 13: iMicimbi yeNkcubeko neMidlalo kwishedyuli kuLwabiwo-mali oluHlenga-hlengisiweyo lweNtshona Koloni, 2021.
10 eyoMdumba 2022	Inkcazelo noququzelelo lotyelelo lokongamela olwenziwa liSebe leMicimbi yeNkcubeko neMidlalo kwiWestern Cape District Sports Academy.
15 eyoKwindla 2022	Ingxoxo ngoMthetho oYilwayo woLwabiwo-mali weNtshona Koloni 2021 – iVoti 13 yeSebe leMicimbi yeNkcubeko neMidlalo.

IKomiti eSigxina ngee-Akhawunti zikaRhulumente	
Intlanganiso	Isihloko
1 eyoMdumba 2022	Ingxoxo ngeNgxelo yoNyaka yowama-2020/21 yeSebe leMicimbi yeNkcubeko neMidlalo kunye namaQumrhu alo, iKomiti yoLwimi yeNtshona Koloni, iKhomishoni yeNkcubeko yeNtshona Koloni, kunye neLifa leMveli leNtshona Koloni.

3. UGUNYAZIWE WESIGQEBA

UGunyaziwe weSigqeba umilisele uxanduva lokongamela ngokubeka iliso kwingcaciso eyimali nengeyiyo imali elungiselelwe isithuba esiphantsi kovavanyo. Iingxelo ezilandelayo zangeniselwa iinjongo zokubekwa kweliso:

INGxelo yaRhoqo ngeKota yokuSebenza	31 eyeKhala 2021; 31 eyeDwarha 2021; 31 eyoMqungu 2022; 30 kuTshazimpuzi 2022
INGxelo yasenyakeni yokuBekwa kweLiso	31 eyeKhala 2021; 31 eyeDwarha 2021; 31 eyoMqungu 2022; 30 kuTshazimpuzi 2022

4. UGUNYAZIWE ONIKA INGXELO

IKhomishini yeNkcubeko yeNtshona Koloni isebenza kwimida okanye kwisicwangciso-nkqubo soMthetho weNtshona Koloni weKhomishini yeNkcubeko namaBhunga eNkcubeko, onguNombolo 14 we-1998 ukuqinisekisa ukusebenza okufanelekileyo ngokubhekiselele kunikezelo lwenkonzo kubemi beNtshona Koloni. Iinjongo zeKhomishini yeNkcubeko kukulondoloza, kukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni, ngokuhambelana nomgaqo-nkqubo omiselwe nguMphathiswa wePhondo.

Ukubaluleka nenjongo yeKhomishini

Ukulungiselela ukufezekisa iinjongo ekusekwe kuzo iKhomishini yeNkcubeko, iKhomishini kufuneka:

- icamngce ngokubhaliswa nokungabhaliswa kwamabhunga enkubeko;
- ilawule, iphathe, iphuhlise yaye igcine ipropati eshukumayo nengashukumayo;
- ifake phantsi kwempatho yayo ngokwemiqathango yecandelo 2(1)(a) okanye (b); kunye
- nokwenza eminye imisebenzi enjalo njengoko uMphathiswa wePhondo anokuyinikela kwiKhomishini.

IKhomishini yeNkcubeko inakho ngokuthanda kwayo, okanye ngesicelo soMphathiswa wePhondo okanye ngesicelo sebhunga lenkcubeko okanye amabhunga ukwenza izindululo ngendlela iinjongo zeKhomishini yeNkcubeko ezingafezekiswa ngayo ngokungcono ngokuphathelele phakathi kwezinye izinto kwimimandla elandelayo:

- ubugcisa bemiboniso, bemidlalo yeqonga noluncwadi;
- inzululwazi yendalo yabantu;
- imimandla yembali yenkcubeko; kunye
- nolwazi lwenkcubeko yolutsha nobandakanyeko.

Indima yeKhomishini injengoku kulandelayo:

IKhomishini yeNkcubeko inokunika uncedo isebenzisa izibonelelo enazo, kwibhunga okanye kumabhunga enkubeko njengoko kusekiwe phantsi koMthetho,

- ngokunika inkxaso-mali kwiiprojekti ezinxulumene nenkcubeko, kuphando nakwiinkomfa njengoko kumiselwe amathuba ngamathiba nguMphathiswa wePhondo, nekuthe kwenziwa isicelo libhunga okanye ngamabhunga enkubeko;
- ngokukhuthaza nokulungelanisa uthungelwano lweenkcubeko zesizwe nezehlabathi; kunye
- nangokunikezela ingcaciso ukulungiselela ukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko.

Igama	Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente)	Umhla wengqesho	Umhla wokurhoxa	Iziqinisekiso zemfundo	Ummandla wobungcaphephe	UbuLawuli beBhodi (Dwelisa amaQumrhu)	Ezinye iiKomiti okanye amaGela oMsebenzi (umz.: ikomiti yoPhico- tho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganiso ezizinyasiweyo
Fani Chuma	USihlalo: WCCC	15 kweye- Dwarha 2018	n/a	B Admin Public Admin (Honours)	Ubugcisa bomdlalo weqonga; Ukubandakanywa kolutsha kwinkcubeko nokukhuthazwa kwenkcubeko ngokusetyenziswa kwamajelo opapasho.	Abukho	Azikho	3
Jama Zukile	USEkela Sihlalo: WCCC	15 kweye- Dwarha 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	Ulwimi neNkcubeko Ukufundisa okujolise kwikhono lolwimi; Ukufundisa ulwimi kwabantetho ingelulo olwabo; Uphando lwentlalo; kunye NoLuncwadi lwaBantsundu	Abukho	Azikho	4
Loubser Madre	USihlalo: iKomiti yamaBhunga eNkcubeko	15 kweye- Dwarha 2018	n/a	Bachelor of Music (M.Mus.); Performance Diploma in Music; Certificate in Music; and National Senior Certificate (NSC)	INGcaphephe yoMculo; Umphuhlisi wolutsha; Iprojekti neMiboniso; Ukuhlanganisa amalungu oluntu ndawonye nomquzeleli woCweyo.	Abukho	Ummeli weNtshona Koloni kwINAC	2
Nokwaza Lungelo	USihlalo: woLwaluko iKomiti yokuBhekiselela	15 kweye- Dwarha 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	Ulwazi olubanzi lweNkcubeko yeLifa leMveli yaBantu abamvelaphi isisNguni; Ingqiqo enzulu ngezithethe zenkcubeko yabantu abangamaNguni; Unobungcali bolwazi obunxulumene nokwenziwa kwamasiko angcwele esiXhosa kunye nolonqulo lwemveli.	Abukho	iKomiti yoLwimi yeNtshona Koloni	4



Igama	Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente)	Umhla wengqesho	Umhla wokurhoxa	Iziqinisekiso zemfundo	Ummandla wobungcaphephe	UbuLawuli beBhodi (Dwelisa amaQumrhu)	Ezinye iiKomiti okanye amaQela oMsebenzi (umz.: iKomiti yoPhico- tho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganiso ezizinyasiweyo
Ryke Elizabeth	USihlalo: iKomiti yeZibonelelo zeNkcubeko	15 kweye- Dwarha 2018	n/a	B Mus; Public Relations course	Ukufundisa; Umlawuli woMculo; Umbhaxeshi weKwayara yamaBanga aPhezulu; uMlolongi; Ukufundisa ngasese; Utitshala oqeshwe okwethutyana woMculo kunye noMlawuli osigxina weProjekti kunye nekhono ekufundiseni iMarimba	Abukho	Azikho	3
Fefeza Patrick	ILungu: leKomiti yeZibonelelo zeNkcubeko	15 kweye- Dwarha 2018	n/a	BA (History Anthropology; and Post Grad. Diploma (Museums/ Heritage Studies (UWC)	Usebenze kwilifa leMveli leNtshona Koloni; Umbali weDSD; Umphathi kwiprojekti yeDOH; kunye nosihlalo weKomiti yokuBhekiselela yoLwaluko yeWCCC ngowama-2015-2018.	Abukho	Azikho	-
Witbooi John Cornelius	ILungu: leKomiti yeZibonelelo zeNkcubeko	15 kweye- Dwarha 2018	n/a	Educator	Humanities (Imbali, uBugcisa, imbali yenkubeko, inkubeko). Ukubandakanywa kolutsha kwinkubeko nakwinkubeko yeNama Inkokheli yesizwe sesiduko seWitbooi Nama nosihlalo wesizwe wekomiti yokusebenza yeKhoe kunye naBathwa	Abukho	Azikho	-
Guma Zama	ILungu: leKomiti yeZibonelelo zeNkcubeko	18 kweye- Dwarha 2019	n/a	Senior Certificate	Isakhono kulolongo lwabantu abangaphilanga ekhaya	Abukho	Azikho	3
Baard Petronell	ILungu: leKomiti yeZibonelelo zeNkcubeko	15 kweye- Dwarha 2018	n/a	BA, Drama Honours (US)	Ukukuphiswano leSizwe lokucula (ATKV); Ukurekhodwa kumacwecwe kulungiselelwa iVidiyo yomculo; Ukutynjelwa iBhaso leSAMA; amaBhaso eFNB vita kulungiselelwa iKhabhareti, uMboniso wakhe kwikhabharethi.	Abukho	Azikho	3

Igama	Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente)	Umhla wengqesho	Umhla wokurhoxa	Iziqinisekiso zemfundo	Ummandla wobungcaphephe	UbuLawuli beBhodi (Dwelisa amaQumrhu)	Ezinye iiKomiti okanye amaQela oMsebenzi (umz.: ikomiti yoPhico- tho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganiso ezizinyasiweyo
Nongalaza John	ILungu: leKomiti yeZibonelelo zeNkcubeko	15 kweye- Dwarha 2018	n/a	Bachelor of Law (B Yuris); Master of Philosophy (Applied theology); Cape Town Baptist Seminary in conjunction with the University of Pretoria	Isiko loLwaluko lwamaHlubi nabeSuthu	Abukho	Azikho	3
Rall Medee	ILungu: leKomiti yeZibonelelo zeNkcubeko	15 kweye- Dwarha 2018	n/a	Bachelor of Arts; Diploma for Educators of Adults; Master's Degree in Education and PhD Candidate	Iziko Museum; IMyuziyam yoMzantsi Afrika; UnguTitshala eProgress College	Abukho	Azikho	-
Geoffrey Mamputa	ILungu: leKomiti yeZibonelelo zeNkcubeko	18 kweye- Kwindla 2020	n/a	n/a	Isakhono kuPhando lweNkcubeko; UNxibelelwano nokuSebenzisana kweenkcubeko; UPuhliso loMbutho kunye neQingha noLamlo kuLuntu noThethwano nokuSonjululwa kweMbambano – Ucwangciso lweXesha elizayo	Abukho	Azikho	-
Mbongo Thamsanqa	ILungu: leKomiti yeZibonelelo zeNkcubeko	18 kweye- Kwindla 2020	n/a	Diploma in Performing Arts	Umdlali womboniso wegonga woMzantsi Afrika; Umbhali, uMlawuli kunye neNtshovu- ntshovu yoBugcisa nomququzeleli weDrama	Abukho	Azikho	1
Joko Prince	ILungu leKomiti yokuBhekiselela yoLwaluko	15 kweye- Dwarha 2018	n/a	B Tech in Human Resource Management	Uthando lwenkcubeko yesiXhosa; Ukuxhasa amakhankatha kunye neengcibi, abakhwetha isithuba esingqhezulu kweminyaka eli-15 edlulileyo nokuba nguSihlalo weForam yoLwaluko yaseHazeldene iminyaka eli-10.	Abukho	Azikho	2

IiKomiti

IKomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
IKhomishini yeNkcubeko yeNtshona Koloni	Iiseshoni ezi-4 zentlanganiso yawo onke amalungu	10	Nksk. Chuma Fani (USihlalo) Nksk. Madre Loubser Nksk. Petronel Baard Nksk. Elizabeth (Betsie) Ryke Mnu Lindile Prince Joko Mnu Lungelo Nokwaza Nksk. Medee Rall Mnu Zukile Jama Mnu Mamputa Geoffrey Mnu Mbongo Thamsanqa
IKomiti yokuBhekiselela yoLwaluko	1 Intlanganiso eyenzelwe injongo ethile	2	Mnu Lindile Prince Joko Mnu Lungelo Nokwaza

Imivuzo yamalungu ebhodi

Imiqulu yesziboneleo zenkonzo zababambe izikhundla ze-ofisi zomaziko athile asemthethweni namanye ichazwa nguMphathiswa wezeMali yaye ichazwe kwiSetyuhla yeCandelo loLawuo-mali lePhondo. Umrhumo kaSihlalo ngama-R486.00 ngeyure, umrhumo kaSekela Sihlalo ngama-R342.00 ngeyure ze umrhumo ze umrhumo wamalungu ube ngama-R298.00 ngeyure.

Igama	UMvuzo R'000	Enye iMali eVunyelweyo (S&T) R'000	Iyonke R'000
Nks. Chuma Fani (USihlalo)	6	1	7
Mnu Ntsikelelo Nongalaza	3	0	3
Nks. Madre Loubser	2	0	2
Nks. Petronel Baard	5	3	8
Mnu Patrick Zoyisile Fefeza	0	0	0
Nks. Elizabeth (Betsie) Ryke	3	0	3
Mnu Lindile Prince Joko	2	0	2
Mnu Lungelo Nokwaza	5	0	5
Nks. Medee Rall	0	0	0
Mnu John Witbooi	0	0	0
Mnu Zukile Jama	5	0	5
Mnu Zama Guma	2	0	2
Mnu Mamputa Geoffrey	0	0	0
Mnu Mbongo Thamsanqa	1	0	1
Ewonke	34	4	38

Igama	Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente	Umhla wengqesho	Umhla wokurhoxa	Iziqinisekiso zemfundo	Ummandla wobungcaphephe	UbuLawuli beBhodi (Dwelisa amaQumrhu)	Ezinye iiKomiti okanye amaQela oMsebenzi	Inani leentlanganiso ezizinyasiweyo
Baard Petronel	ILungu: IeKomiti yamaBhunga eNkcubeko	1 kweyo- Mdumba 2022	n/a	• BA, Drama Honours (US).	• Ukuphiswano leSizwe lokucula (ATKV); • Ukurekhodwa kumacwecwe kulungiselelwa iVidiyo yomculo; • Ukutyunjelwa iBhaso leSAMA; amaBhaso eFNB vita kulungiselelwa iKhabhareti, • UMboniso wakhe kwikhabharethi.	Abukho	Azikho	1
Mbothwe Mandla	USihlalo: WCCC	1 kweyo- Mdumba 2022	n/a	• MA Theatre and Performance (UCT). • Honours in Theatre and Performance (UCT). • Diploma in Theatre and Performance (UCT)	• Umlawuli woYilo. • Umlawuli woBugcisa. • UMfundisi noMphandi • UMgcini noMlawuli wezoBugcisa. • Co-Artistic Director. • Umlungelelanisi • Founder and Director	Abukho	Azikho	1
Myers Martin	ILungu: IeKomiti yeZibonelelo zeNkcubeko	1 kweyo- Mdumba 20221	n/a	• Bachelor of Social Science in Public Administration and Industrial Sociology.	• UTyalo lweminyaka engama-30 kuShishino lweNkcubeko noLonwabo. • Ukuseka uMculo. Utshintshiselwano kwiNPC ethi imilisele inguqu engummangaliso, imfundo kuyo yonke iNtshona Koloni. • Umlawuli oPhetheyo kwiBMG Africa.	Abukho	Azikho	1
Muthien Bernedette	ILungu: IeKomiti yeZibonelelo zeNkcubeko	1 kweyo- Mdumba 2022	n/a	• Masters University of Cape Town. • Bachelor of Social Science (Hons) • Bachelor of Arts.	• Umkhokheli wabatyeleli. • Inkokheli yoLutsha. • Ukusebenza kwibhodi ye-Iziko Museum. • Amalungelo eCRL (UPhando noMgaqo-nkqubo. • Unxibelelwano lwePalamente. • I-SABC nePanSALB.	Abukho	Azikho	1



Igama	Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente	Umhla wengqesho	Umhla wokurhoxa	Iziqinisekiso zemfundo	Ummandla wobungcaphephe	UbuLawuli beBhodi (Dwelisa amaQumrhu)	Ezinye iiKomiti okanye amaQela oMsebenzi	Inani leentlanganiso ezizinyasiweyo
Hop Jumath	ILungu: leKomiti yamaBhunga eNkcubeko	1 kweyo- Mdumba 2022	n/a	• Langeberg Senior Secondary School. • Doctor of Divinity. • Basic Training South African Army. • Store man Course. • Advanced Firearm Course. • Light Machine Gun	• Ijoni kwiSouth African Defence Force. • Ukuziqesha ngokwakho. • UPuhliso lweZakhono zeKhoisan Hessequa. • UNobhala Jikelele weKhoisan United Movement.	Abukho	Azikho	1
Mavume-ngwana Siphiwo	Usihlalo: leKomiti yamaBhunga eNkcubeko	1 kweyo- Mdumba 2022	n/a	• Matric. • Industrial Psychology. • Diploma in Marketing Management.	• South African Geographical Names Council (ILungu leBhunga). • ILungu leBhodi (kwiBusiness and Governance Seat). • ILungu leKomiti yeWadi (UMasipala waseBreede Valley). • ULawulo lweMali.	Abukho	Azikho	-
Arendse Melvin	ILungu: leKomiti yamaBhunga eNkcubeko	1 kweyo- Mdumba 2022	n/a	• NQF3	• Ubuchule kuMthetho weSizwe woLawulo lweMikhono yekati, iNqanaba lesi-3 leNQF. • UMnikezeli wenkonzo oqinisekisiweyo kwingxowa-mali yeSizwe yeZakhono lisebe lezeMisebenzi. • UMseki weBhunga leNtshona Koloni loMhlaba neLifa leMveli. • USihlalo weBhunga leWestern Cape Korana kunye neNkcubeko yesiNguni. • I-Paper wood and Allied Workers Union.	Abukho	Azikho	1

Igama	Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente	Umhla wengqesho	Umhla wokurhoxa	Iziqinisekiso zemfundo	Ummandla wobungcaphephe	UbuLawuli beBhodi (Dwelisa amaQumrhu)	Ezinye iiKomiti okanye amaGela oMsebenzi	Inani leentlanganiso ezizinyasiweyo
Dumbrell Katherine	USihlalo: weKomiti yeZibonelelo zeNkcubeko	1 kweyo- Mdumba 2022	n/a	• BA Hons in African Studies • Post Graduate Diploma in African Studies. • Bachelor of Architectural Studies.	• Ilungu leBhunga leLifa leMveli leNtshona Koloni ukususela ngwama-2016 ukuza kuthi ga ngoku. • Ukufundisa izifundo eziQinisekisiweyo zoNxibelelwano kwabakwinqanaba eliphezulu elingaphantsi kwesidanga. • UTitshala woNxibelelwano lweNjineli. • UMcebisi kwiZiko lokuBhala lase-UCT.	Abukho	Azikho	1
Samie Quahnita	USEkela Sihlalo weWCCC	1 kweyo- Mdumba 2022	n/a	• Bachelor's Degree in Town and Regional Planning. • National Diploma in Town Planning	• UMcebisi ozimeleyo weLifa leMveli. • Inani leenkqubo zeLifa leMveli eliquzelelweyo. • Amava kuLawulo. • Ukusebenzela iSAHRA. • Ukusebenza kwiBhunga leLifa leMveli leNtshona Koloni. • Ukuyila umgaqo-nkqubo.	Abukho	Azikho	1
Nokwaza Lungelo	USihlalo: IKomiti yoku- Bhekiselela yoLwaluko	1 kweyo- Mdumba 2022	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 • Master of Arts • School of Public Leadership	• Ulwazi olubanzi lweNkcubeko yeLifa leMveli yaBantu abamvelaphi isisNguni. • Ingqiqo enzulu ngezithethe zenkcubeko yabantu abangamaNguni. • Unobungcali bolwazi obunxulumene nokwenziwa kwamasiko angcwele esiXhosa kunye nolonqulo lwemveli.	Abukho	Azikho	1

Inani leentlanganiso ezizinyasiweyo	1	1
Ezinye iiKomiti okanye amaQela oMsebenzi	Azikho	Azikho
UbuLawuli beBhodi (Dwelisa amaQumrhu)	Abukho	Abukho
Ummandla wobungcaphephe	• IGcisa lokurekhoda (Charlie Void). • Umlawuli, Daima Consultancy (PTY) LTD. • Umlawuli weSixokelelwano soNikezelo. • CEO & UMyil wePark-share Technologies. • Ummeli wolutsha kulungiselelwa iKomiti yeWadi.	• Umphathi kwicandelo lokuthunyelwa kwempahla. • UMncedisi eYenkileni nomtsintshi zimali. • Igcisa lombane eNolitha (Pty) Ltd.
Iziqinisekiso zemfundo	• National Senior certificate. • Bachelor of Commerce.	• Matric. • Certificate N4 Computer Practice. • Certificate at Chrysalis Academy. • Certificate of Completion.
Umhla wokurhoxa	n/a	n/a
Umhla wengqesho	1 kweyo-Mdumba 2022	1 kweyo-Mdumba 2022
Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente	ILungu: leKomiti yeZibonelelo zeNkcubeko	ILungu: leKomiti yamaBhunga eNkcubeko
Igama	Van Blerk Charl	Winster Wayne

Imivuzo yamalungu ebhodi

Imiqulu yesziboneleo zenkonzo zababambe izikhundla ze-ofisi zomaziko athile asemthethweni namanye ichazwa nguMphathiswa wezeMali yaye ichazwe kwiSetyhula yeCandelo loLawuo-mali lePhondo. Umrhumo kaSihlalo ngama-R486.00 ngeyure, umrhumo kaSekela Sihlalo ngama-R342.00 ngeyure ze umrhumo ze umrhumo wamalungu ube ngama-R298.00 ngeyure.

Igama	UMvuzo R' 000	Enye iMali eVunyelweyo (S&T) R' 000	Iyonke R' 000
Arendse MC	2	0	2
Baard PM	0	0	0
Dumbrell KE	2	2	4
Hop JD	2	1	3
Mavumengwana SI	0	0	0
Mbothwe M	2	0	2
Muthien B	2	0	2
Myers MA	2	0	2
Nokwaza LG	0	0	0
Samie Q	2	0	2
Van Blerk CI	2	0	2
Winster W	2	0	2
Ewonke	18	3	21

5. ULAWULO LOMNGCIPHEKO

IKhomishini yeNkcubeko yeNtshona Koloni ithabatha inxaxheba kwiKomiti yoLawulo loMngcipheko weShishini kunye neeNqobo eziSesikweni (ERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ukunceda uGunyaziwe oNika iNgxelo ekumiliselelani uxanduva lwayo olunxulumene nolawulo lomngcipheko.

UMgaqo-nkqubo woLawulo loMngcipheko weShishini kunye neQhinga

ISebe lamkele uMgaqo-nkqubo woLawulo loMngcipheko weShishini ngomhla we-12 kuTshazimpuzi 2021 kulungiselelwa iminyaka-mali eyowama-2021/22 ukuya kowama-2024/2025. Lo mgaqo-nkqubo uchaza ifilosofi yolawulo lomngcipheko yaye ucacisa, kwinqanaba eliphezulu, iindima noxanduva lwabathabathi-nxaxheba. Unikezela ngesiseko senkqubo yolawulo lomngciphekoethe yongezelelwa ngeenkcukacha kwiqhinga.

Iqhinga loLawulo loMngcipheko weShishini (ERM) kunye nesicwangciso somiliselelo licacisa indlela iQumrhu likaRhulumente eliya kuqhuba ngayo ekumiliseni uMgaqo-nkqubo we-ERM owamkelwe nguGunyaziwe oNika iNgxelo (AA). Iqhinga le-ERM linceda nguMgaqo-nkqubo wePhondo woLawulo loMngcipheko weShishini kunye neQhinga (PERMPS) ngokunjalo noMgaqo-nkqubo wayo we-ERM kunye nembonakalo yomngcipheko.

Uxanduva lwe-ERMECO

IiNgxelo ze-ERMECO zokokuba iyahambelana noxanduva lwayo ezivela kwiCandelo 51 (1)(a)(i) loMthetho woLawulo lweMali kaRhulumente, iMithetho yeCandelo loLawulo-mali 3.2.1 kunye neMithetho yeNkonzo kaRhulumente yowama-2016, iSahluko 2, iCandelo 1, 2 kunye nelesi-3. I-ERMECO inka ingxelo ngokunjalo yokokuba yamkele imiQathango nokuKhangela efanelekileyo esesikweni (evunywe ngusihlalo we-ERMECO ngomhla wama-29 kuMatshi 2019) yaye ilawula imicimbi yayo ngokuhambelana nemiQathango yokuKhangela yaye iqhube lonke uxanduva lwayo njengoko kuqulathiwe apha.

Amalungu e-ERMECO

I-ERMECO iqulathe i-AO kunye namalungu anyuliweyo egqela lolawulo leSebe leMicimbi yeNkcubeko neMidlalo yaye ichotshelwa liGosa eliNika iNgxelo leSebe leMicimbi yeNkcubeko neMidlalo. Umlawuli: weeNkonzo zoBugcisa, iNkcubeko kunye neeLwimi umele iqumrhu kwi-ERMECO yeSebe. NgokweMiqathango nokuKhangela i-ERMECO ihlangana amathuba amane (ulongamelo lwarhoqo ngekota nokunikwa kwengxelo) ngesithuba sonyaka ophantsi kovvanyo. Uninzi lweentlanganiso zizinyaswe ngawo onke amalungu okanye ummeli wakhe.

Itheyibhile engasezantsi ibhengeza ingcaiso efanelekileyo ngamalungu e-ERMECO:

Ilungu	Isikhundla	Wazimasa	Umhla wokumiselwa
Mnu G Redman	IGosa eliNika iNgxelo (USihlalo)	4	31/03/2017
Nksk B Rutgers	Umlawuli: ULawulo lweMali (CFO)	4	31/03/2017
Nksk C Sani	Umlawuli: INkonzo tamaThala eeNcwadi	*2	31/03/2017
Mnu D Esau	USEkela Mlawuli: ULawulo lwaNgaphakathi (INGcaphephe yoMngcipheko)	4	31/03/2017
Mnu D Flandorp	USEkela Mlawuli: IYunithi yoBudielwane beQumrhu (iGosa leeNqobo eziseSikweni)	*3	31/03/2017
Nksk J Boule	CD: INkqubo yaseMva kokuPhuma kweSikolo	4	31/03/2017
Nksk J Moleleki	Umlawuli: IiNkonzo zoBugcisa, iNkcubeko noLwimi	4	31/03/2017
Mnu M Janse van Rensburg	Umlawuli: IiNkonzo zeeMyuziyam, iLifa LeMveli nezaMagama eeNdawo (ngokunjalo yiCEO: yeHWC)	*3	1/07/2021
Gq. Bouah	Umlawuli oyiNtloko: IMidlalo noLonwabo	*3	31/03/2019
Nksk N Dingayo	Umlawuli: Inkono yooVimba bePhondo	4	12/03/2019
Mnu S Julie	Umlawuli: INkxaso yeQhinga noLawulo lokuSebenza	4	31/03/2017

Ilungu	Isikhundla	Wazimasa	Umhla wokumiselwa
Mnu T Tutu	Umlawuli: wokuKhuthazwa iMidlalo	*2	31/03/2017
Mnu P Hendricks	Umlawuli: woPhuhliso lweMidlalo	4	31/03/2017

* Kusoloko kukho umelo lweyunithi xa amalungu engakwazi ukuzimasa intlanganiso

Okulandelayo ngumqondiso wamanye amagosa azimase iintlanganiso ze-ERMECO kunyaka ophantsi kovavanyo:

Abanye abazimasileyo	Isikhundla	Bazimase
Nksk A Haq	Umlawuli: woLawulo loMngcipheko weQumrhu (DotP)	4
Mnu D Micketts	UMcebisi oyiNtloko woMngcipheko: uLawulo loMngcipheko weQumrhu (DotP)	4
Nksk N Mabude	UMcebisi woMngcipheko: uLawulo loMngcipheko weQumrhu (DotP)	3
Nksk C Cochrane	UMcebisi oyiNtloko woMngcipheko: uLawulo loMngcipheko weQumrhu (DotP)	2
Mnu J Reed	UMcebisi woMngcipheko: uLawulo loMngcipheko weQumrhu (DotP)	1
Mnu I Bull	USEkela Mlawuli: woPhicotho-zincwadi lwaNgaphakathi	4
Mnu P Swartbooi	Umlawuli: woPhicotho-zincwadi lwaNgaphakathi	3
Nksk M Natesan	USEkela Mlawuli: liNkonzo zePhondo zaseNkundleni (DotP)	4

Imisebenzi engundoqo ye-ERMECO

I-AO nguSihlalo we-ERMECO yaye uSekela Mlawuli: woLawulo lwaNgaphakathi yiNtshatsheli yoMngcipheko yesebe. Ekumiliseni kwayo imisebenzi yayo, i-ERMECO yenza le misebenzi ingundoqo ilandelayo apha enyakeni:

- Ihlaziya iQhinga le-ERM kunye nesiCwangciso soMiliselo phambi kwesindululo esenziwa yiKomiti yoPhicotho-zincwadi kunye nolwamkelo yi-AO kunye ne-AA;
- Ibeka iliso yaye ihlaziye imingcipheko eyandlalwe kumaqela amacandelo ezintlu zolangazelelo, ihlaziye yaye imilisele ulangazelelo lomngcipheko olufanelekileyo kunye nonyanezelo olukhokhelwa yiPERMPS eyamkelwe ngaBalawuli abaPhezulu bePhondo;
- Inike ingxelo kwi-AO ngeenguqu ezibonakalayo kubume bomngcipheko;
- Iqinisekisa ngemingcipheko yeqhinga lokubekwa kwabemi embindini. Oku kubonisa iinzame ekulungiseni imiba engunobangela kunye neempembelelo ezijolise ngqo kubemi;
- Ifumana ze icamngce ingqiqo yomngcipheko kunye neengxelo zeendlela;
- Ichonge imingcipheko evelayo;
- Ihlaziye imingcipheko esele idlule amanqanaba onyanyezelo kulungiselelwa iintshukumo/ingqwalasela engaphezulu;
- Ibeka iliso kumilisele lwesiCwangciso soMiliselo lweSithintelo soBuhophololo noRhwapphilizo;
- Ibeka iliso kumilisele loMgaqo-nkqubo we-ERM, isiCwangciso seQhinga noMiliselo;
- Ivavanya ukufaneleka namaqhinga okudambisa ukulungiselela ukulungisa imingcipheko yolwaphulo-mthetho ebonakalayo eyeenqobo ezisesikweni kunye neyoqoqosho;
- Ibonelela ngolongamelo kulawulo lweenqobo ezisesikweni kwisebe.

Imingcipheko engundoqo eqwalaselweyo nelungisiweyo apha enyakeni

Umngcipheko ongundoqo wequmrhu yingeniso enganele yerente ukuhlawulo yonke inkcitho yololongo lwamaziko ngenxa yokokuba isetyenziswe kwiindawo zokubekelwa bucala kwabantu abarhaneleka besulwe sisifo ngethuba lobhubhane weCOVID-19 okubangele ukungasetyenziswa ngokupheleleyo nokusilela ukuveliswa kwengeniso eqhelekileyo.

Ukulawulwa kwemingcipheko

Iimvavanyo zomngcipheko ziqhutyelwa ukumiselwa ukufaneleka kweqhinga lolawulo lomngcipheko weseba nokuchonga imingcipheko emitsha nevelayo ngenxa yeenguqu kubume bangaphakathi kunye/okanye bangaphandle. Umngcipheko ngamnye waxoxwa apha enyakani ze wandlalwa kwiintlanganiso zarhoqo ngekota ze-ERMECO. Abalawuli abaphezulu kwadingeka okokuba banike impendulo ngenkqubela phambili ngomilisele lwezicwangciso zokusebenza ukunciphisa ukuvela kwemingcipheko kunye/okanye impembelelo xa ithe yavela. I-ERMECO ithumela ngokunjalo imingcipheko

kwiQumrhu ekufuneka ihlahlelwe ngokubanzi ze kucetyiswe izithintelo ezingaphezulu okanye izenzo ukulawula imingcipheko. Abalawuli bathabatha ubunini bemingcipheko yaye basoloko bexoxa imiba yomngcipheko kumaqonga awahlukeneyo njengexalenye yobume babo ngenzama zokuthintela imingcipheko ngendlela yentsebenziswano nenenguqu. UMgaqo-nkqubo we-ERM kunye neQhinga uhanjise kuwo onke amagosa rhoqo ngonyaka kuwo onke amanqanaba abasebenzi ukulungiselela okokuba bahlale besazi ngokwandiswa okuthe kwafakelwa njengeenzame zokwendelelisa ulawulo lomngcipheko. Iiseshoni zolwazi lomngcipheko oboniswe kwangaphambili noqhelekileyo zaqhutywa ngokunjalo ukwabelana ngemiba yesiseko ukunceda ukukhula kolawulo lomngcipheko. Imisebenzi ecalulwe kwisicwangciso somiliselo ibekwa iliso okokoko yaye kunikwa ingxelo ngayo ngamathuba athile, ngendlela enye ekuthi okunikezelwe yi-APP kubekwe iliso ngayo, ukuchonga imingcipheko engakho kunye nonxaxho oluvela kwimigqalisela nakufezekiso lweziphumo nokungahanjelwana nezigunyaziso zomthetho nezomgaqo-nkqubo.

IKomiti yoPhicotho-zincwadi yeMbumba yeNtlalo inikezele ngolongamelo oluzimeleyo lwenkqubo yolawulo lomngcipheko. IKomiti yoPhicotho-zincwadi yanikezelwa ngeengxelo zarhoqo ngekota zenkqubela phambili ye-ERM kunye neerejista zomngcipheko ukulungiselela ukumilisela indima yayo yokongamela ezimeleyo.

Imingcipheko engundoqo evelayo yonyaka-mali olandelayo

IQumrhu liyayiqonda inyaniso yoqoqosho nokuncipha kohlahlo lwabiwo-mali okuthelekiswa neentswelo zoluntu. Le mingcipheko ingakhoyo inikwe ingqwalasela enkulu yaye ibekwe iliso, iyaxoxwa, yaye iyalawulwa.

Ukuqukumbela

Kubekho inkqubela phambili engummangaliso kulawulo lwemingcipheko ngesithuba sonyaka-mali wama-2021/2022. Inkqubela phambili elungileyo yenziwa ekwandeleseni ulawulo lomngcipheko nokunyuswa kwenqanaba lokukhula komngcipheko kwiqumrhu likarhulumente elithe lanikela ngokwanelisayo kumsebenzi wequmrhu likarhulumente. Uphuculo lunokubalelwa kwiinkqubo zolwazi lomngcipheko noqeqesho olunikezelwe kumagosa kwiQumrhu likaRhulumente kusetyenziswa iqonga leenkqubo zekhompyutha zeMS Teams / nenkomfa eqhutywa ngevidiyo ngethuba lobhubhane weCOVID-19. IQumrhu likaRhulumente libe nakho ukugcina uzinzo ngokuphathelele kumiliselo lweenkqubo zolawulo lomngcipheko ngethuba elinomngeni lobhubhane weCOVID-19.

Ukukhula okwandileyo komngcipheko kwiqumrhu likarhulumente kukhokhelele kuphuculo lwamaqhinga okusabela kumngcipheko kulungiselelwa ukuchongwa kwemingcipheko.

6. IYUNITHI YOLAWULO LWANGAPHAKATHI

Luxanduva loGunyaziwe oNika iNgxelo ukuqhubeka ehlola yaye evavanya ulawulo lwangaphakathi ukuqinisekisa ngento yokuba imisebenzi yolawulo ekhoyo iyasebenza, ifanelekile yaye iphandle yaye iyaphuculwa xa kudingeka. Ukufezekisa oku, isicwangciso sarhoqo ngekota sophuculo lolawulo lwemali kunye neentlanganiselo ezingundoqo zolawulo ziyabanjwa kunye noMphicothi-zincwadi Jikelele, abaphathi benkqubo yeQumrhu likaRhulumente kunye noMphathiswa. Le yinkqubo eqhubekayo ukuqinisekisa ngento yokuba iWCCC igcina imiphumela yayo yophicotho-zincwadi olungenaziphene.

Iqumrhu likarhulumente livelise iQhinga loLawulo lwaNgaphakathi kunye nesiCwangciso (umngcipheko uhlenga-hlenganiswe ngokufanelekileyo ngokuhambelana nobhubhane weCOVID-19) elicalula isicwangciso esikwinqanaba eliphezulu kumiliselo lolawulo lwangaphakathi kwimisebenzi yalo engundoqo.

7. UPHICOTHOTHO-ZINCWADI LWANGAPHAKATHI KUNYE NEEKOMITI ZOPHICOTHOTHO-ZINCWADI

UPhicotho-zincwadi lwaNgaphakathi lunikezela ngolawulo lwengqinisekiso ezimeleyo nengakheth'icala kunye neenkonzo zengcebiso eziyilelwe ukwangezelela ixabiso nokuthi gqolo ziphucula imisebenzi yeQumrhu. Kufuneka luncede iQumrhu ekufezekiseni iinjongo zalo ngozisa iindlela ezicwangcisiweyo, ezinocwangco ukuvavanya nokuphucula ukusebenza kakuhle koLawulo, uLawulo loMngcipheko neenkqubo zokuPhatha. Imisebenzi elandelayo engundoqo iqhutywa ngale ndlela:

- Ukuhlola nokwenza izindululo ezifanelekileyo ukulungiselela ukuphuculwa kweenkqubo zolawulo ekufezekiseni iinjongo zeQumrhu;
- Ukuvavanya ukwanela nokufaneleka nokunikela kuphuculo lwenkqubo yolawulo lomngcipheko;
- Ukunceda iGosa eliNika iNgxelo ekugcineni ulawulo olufanelekileyo nolusebenzayo ngokuvavanya olo lulawulo ukumisela ukusebenza kakuhle kwalo nokufaneleka, nokuphuhlisa izindululo zokwandisa okanye ukuphucula.

Umsebenzi woPhicotho-zincwadi lwaNgaphakathi oluqukunjelwe apha kunyaka ophantsi kovavanyo kulungiselelwa iSebe kunye neQumrhu ubandakanya unxibelelwano lwengqinisekiso, iintlanganiso zengcebiso kune nophicotho-zincwadi olulandelayo. Iinkcukacha zolu nxibelelwano zibandakanyiwe kwingxelo yeKomiti yoPhicotho-zincwadi.

IKomiti yoPhicotho-zincwadi isekwe njengequmrhu lokongamela, inikezela ngolongamelo oluzimeleyo kwiinkqubo zolawulo, kulawulo lomngcipheko nezokuphatha kwiSebe leQumrhu, ezibandakanya ulongamelo nohlaziyo loku kulandelayo:

- Umsebenzi woPhicotho-zincwadi lwaNgaphakathi;
- Umsebenzi woPhicotho-zincwadi lwaNgaphandle (uMphicothi-zincwadi Jikelele woMzantsi Afrika - AGSA);
- Ukunikwa kweNgxelo yeQumrhu nokunikwa kwengxelo;
- IMigaqo-nkqubo yokuNikwa kweNgxelo yeQumrhu;
- ULawulo lwe-AGSA nengxelo yophicotho-zincwadi;
- UkuBekwa kweLiso eNyakeni kweQumrhu;
- ULawulo loMngcipheko weQumrhu;
- ULawulo lwaNgaphakathi;
- Iinjongo ezimiselwe kwangaphambili;
- Uphando lweNqobo eziseSikweni nezeNkundla.

Ittheyibhile engasezantsi ibhengeza ingcaciso efanelekileyo ngamalungu eKomiti yoPhicotho-zincwadi:

Igama	Iziqinisekiso zokufundo	Ngaphathi okanye nga-phandle	Ukuba kunga-phakathi, isikhundla kwiSebe	Umhla wokuqeshwa	Umhla wokurhoxa	Inani lee-Ntlanganiso ezizinyasiweyo
Mnu Ameen Amod (uSihlalo)	MBA; CIA; CGAP; RMA; BCOM Accounting	Nga-phandle	N/a	1 kuJanyuwari 2019 (Ikota yesi-2)	Ikhontrakthi iphelelwe ngomhla wama-31 kweyoMnga 2021	5
Mnu Ebrahim Abrahams	B Acc; B Com Hons; CA (SA)	Nga-phandle	N/a	1 kuJanyuwari 2019 (Ikota yoku-1)	N/a	7
Mnu Pieter Strauss (USihlalo ukususela 01-kuJanyuwari 22)	B Com Accounting Honours	Nga-phandle	N/a	1 kuJanyuwari 2019 (Ikota yoku-1)	N/a	7
Nksk. Annelise Cilliers	B Compt Hons CA (SA)	Nga-phandle	N/a	1 kuJanyuwari 2019 (Ikota yoku-1)	N/a	7
Nksk Fayruz Mohamed	BCompt Honours; CA (SA)	Nga-phandle	N/a	1 kuJanyuwari 2022 (Ikota yoku-1)	N/a	2

8. UHAMBELWANO NEMITHETHO NEMIMISELO

IQumrhu lineenkqubo, imigaqo-nkqubo ekhoyo ukuqinisekisa ngohambelwano nemithetho nemimiselelo.

9. UBUQHETSEBA NORHWAPHILIZO

Ubuqhetseba norhwaphilizo bumele imingcipheko emikhulu engakho kwii-asethi zeKhomishoni yaye inganempembelelo embi kukufaneleka konikezelo lwenkonzo kunye nesidima seKhomishoni.

I-WCG yamkele iQhinga eliChasene noBuqhetseba noRhwaphilizo eliqinisekisa ngesimo sobungabumeli tu ubuqhetseba, ubusela norhwaphilizo. Ngokuhambelana kunye neli qhinga iQumrhu likaRhulumente lizibophelele ekungamkeleni tu ubume obubhekiselele kwimisebenzi yorhwaphilizo, yobuqhubetseba okanye nayiphi na eminye imisebenzi yolwaphulo-mthetho, nokokuba ingaphakathi okanye ngaphandle, yaye lilandele ngamandla yaye litshutshie ngazo zonke iindlela ezifumanekayo, nawaphi na amaqela azibandakanya nemisebenzi enjalo okanye ezama ukwenza njalo.

IKhomishini yamkele isiCwangciso sokuThintela uBuqhetseba noRhwaphilizo kunye nesiCwangciso soMiliselo esihamba kunye naso esinika uncdo kwisiCwangciso soThintelo.

Amajelo amaninzi okuxelwa kwezityholo zobuqhetseba, ubusela kunye norhwaphilizo akho yaye la achazwe ngokucacileyo kwiQhinga lePhondo lokuChaswa koBuqhetseba noRhwaphilizo, UMgaqo-nkqubo wokuNtama yeWCG kunye nesiCwangciso seKhomishoni sokuThintelwa koBuqhetseba noRhwaphilizo. Isityholo ngasinye esifunyenwe yiYunithi yeeNkonzo zePhondo zeNkundla (PFS) siyarekhodwa kwiNkqubo yoLawulo lweTyala ethi isetyenziswe njengesixhobo solawulo ukunika ingxelo yenkqubela phambili namatyala anxulumene neKhomishoni nokuvelisa iinkcukacha zamanani kulungiselelwa iWCG kunye neKhomishoni.

Abaqeshwa kunye nabasebenzi abantamileyo kurhano lobuqhetseba, urhwaphilizo nobusela bakhuselwe ukuba ngaba ubhengezo lubhengezo olukhuselweyo (okt. luyahlangabezana neemfuno ezisemthethweni zoMthetho weZibhengezo eziKhuselweyo, onguNombolo 26 wama-2000 umz. ukuba isibhengezo senziwe ngokunyanisekileyo). UMgaqo-nkqubo weWCG wokuNtama unikezela ngezikhokhelo kuqeshwa nabasebenzi ngendlela amabachaze ngayo iinkxalabo zabo kubaphathi abanika ingxelo kubo abafanelekileyo, abantu abathe ngqo abatyunjweyo kwiWCG okanye kumaziko angaphandle, apho banemihlaba efanelekileyo yokukholelwa ekubeni amatyala okanye ukungafaneleki benziwe okanye buyenziwa kwiWCG. Ithuba lokuhlala uyimfihlo liyanikezelwa nakuwuphi na umntu ongathanda ukuxela izenzo zobuqhetseba, zobusela norhwaphilizo yaye, ukuba umntu ukwenze oko ubuqu, iinkcukacha zakhe zigcinwa ziyimfihlo ngumntu lowo baxebele yena.

Ukuba, emva kophando, ubuqhetseba, ubusela okanye urhwaphilizo buqinisekisiwe, umqeshwa othabathe inxaxheba kwezo zenzo ujongana noluleko. Ummeli weWCG oqalise iinkqubo zoluleko udingeka okokuba acebise ngokugxothwa komqeshwa ochaphazelekayo. Apho ubungqina bendlela yokuziphatha ngobugebenga *boluvo lokuqala* bufunyanisiwe, umba wolwaphulo-mthetho uxelwa kwiiNkonzo zamaPolisa oMzantsi Afrika.

10. UKUNCITSHISWA KWEDOLO

Ukuqinisekisa ngento yokuba akukho dolo ngokuphathelele kumalungu eKhomishoni, amalungu asayina ifomu yesibhengezo somdla ngaphambi kweentlanganiso. Ukuba ngaba ungqubno lomdla luthe lwavela kumalungu, ilungu lidingeka okokuba lirhoxe kwinkqubo.

11. IKHOWUDI YOKUZIPHATHA

Amalungu eKhomishini yeNkcubeko yeNtshona Koloni asebenza ngokuhambelana neKhowudi yokuZiphatha eyamkelwe yiKhomishini.

12. IMIBA YOKHUSELO NEYENDALO

Ngenxa yobhubhane weCOVID-19, imiba yempilo, yokhuselo neyendalo yafumana ingqwalasela enkulu ukunceda abasebenzi abakwingqesho yesebe, abasebenza kumaziko enkubeko ngokunjalo nabatyeleli abasebenzisa izibonelelo zamaziko ngoko okokuba bachanatywe kubume obukhuselekileyo.

NgeyeSilimela wama-2020, ngokwemiqathango yecandelo 16(5) LEMIQATHANGO YEMPILO NOKHUSELO ENGQESHWENI YECOVİD-19 KWINDAWO YOKUSEBENZA YECOVİD-19 (C19 OHS), WAMA-2020, ukuqeshwa kwamaGosa oHambelwano kwiZiko leNkcubeko kwenziwa.

UMgaqo-nkqubo weMpilo noKhuselo eNgqeshweni (OHS) weCovid-19 wamkelwa kunye neZivumelwano zeNdawo yokuSebenza apho amaGosa oHambelwano kwiZiko leNkcubeko aqhuba iimvavanyo zomngcipheko kwindawo yawo yokusebenza kuqinisekisa ngento yokuba imigangatho yempilo nokhuselo iyalolongwa rhoqo.

Izixhobo zokhuseleko lomntu zathengwa ngoTshazimpuzi nangeyekaCanzibe wama-2020, zanikezelwa kumaziko enkubeko zaze zabekwa iliso ukuqinisekisa ngokwazelelelwa kwakhona kwestokhwe. Uhlolo lwe-Ofisi eyiNtloko luqhutywa rhoqo, kodwa ngenxa yobhubhane weCOVID-19, uphicotho lonyaka alubanga nakho ukuqhutywa kwaze kwamiliselwa imiqathango engeminye. Amagosa ohambelwano eZiko leNkcubeko aqhuba olwalo uhlolo, ngokusekwe kokufunyenwe kunyaka ongaphambili, amilisela imiqathango yolungiso apho kufanelekileyo ze akubuyisela okufunyenweyo kuhlolo okuhlaziyiweyo kwi-Ofisi eyiNtloko.

13. UNOBHALA WEKHOMISHONI (UKUBA KUFANELEKILE)

Akekho

14. UXANDUVA LWENTLALO

Alukho

15. INGXELO YEKOMITI YOPHICOTHU-ZINCWADI

Sanelisekile kukwandlala ingxelo yethu yonyaka-mali ophela ngomhla wama-31 kweyoKwindla 2022.

UXanduva lweKomiti yoPhicotho-zincwadi

IKomiti yoPhicotho-zincwadi inike ingxelo yokokuba ihambelene noxanduva lomsebenzi wayo oluvela kwiCandelo 38 (1) (a) (ii) loMthetho woLawulo lweMali kaRhulumente kunye neMthetho weCandelo loLawulo-mali 27.1. IKomiti yoPhicotho-zincwadi inika ingxelo ngokunjalo yokokuba yamkele imiqathango yokukhangela njengePhepha layo lamaLungelo eKomiti yoPhicotho-zincwadi, yenze imicimbi yayo yasemthethweni ngokuhambelana neli phepha lamalungelo yaye iluqhube lonke uxanduva lwayo njengoko luqulathwe apha.

Ukusebenza kakuhle koLawulo lwaNgaphakathi

ISebe lidingeka okokuba liphuhlise yaye lilolonge iinkqubo zolawulo lwangaphakathi eziya kuba nakho ukuphucula ikhono lokufezekisa iinjongo zalo, liziqhelanise neenguqu kubume elisebenza kubo ukukhuthaza ukufaneleka nokusebenza kakuhle kwemisebenzi, lixhase ukunikwa kwengxelo okuthembekileyo nokuhambelana kunye nemigaqo nemithetho. IWCG yamkele isiCwangciso-nkqubo seNgqinisekiso eHlangeneyo ethi ichonge yaye ihlanganise abanikezeli bengqinisekiso. Inqanaba lokuqala lengqinisekiso yingqinisekiso yolawulo, elidinga abalawuli ekunikwa ingxelo kubo okokuba bagcine ulawulo lwangaphakathi olusebenzayo ze bamilisele ezo nkqubo imihla ngemihla ngokusetyenziswa kolawulo lokuphathwa kwabasebenzi ze kuthatyathwe imisebenzi yolungiso apho kudingekayo. Inqanaba lesibini lengqinisekiso yingqinisekiso yangaphakathi enikezelwa yimisebenzi eyahlukileyo kule yabalawuli ekunikwa kubo ingxelo, ephathiswe ngentembeko ukuhlola uvambelwano nemigaqo-nkqubo, iinkqubo, izithethe, imigangatho kunye nezicwangciso-nkqubo. Inqanaba lesithathu lengqinisekiso yingqinisekiso ezimeleyo yabanikezeli abakhokhelwa yimigangatho yobuchule edinga amanqanaba aphezulu okuzimela. IsiCwangciso seNgqinisekiso eHlangeneyo esisekwe kumngcipheko esaphuhliselwa iSebe, saququzelelwa luPhicotho-zincwadi lwaNgaphakathi, olungumnikeli ngokunjalo ozimeleyo wengqinisekiso. UPicotho-zincwadi lwaNgaphakathi lubonelela iKomiti yoPhicotho-zincwadi noLawulo ngengqinisekiso efanelekileyo yokokuba ulawulo lwangaphakathi lwanele yaye lufanelekile. Olu fezekiso ngesicwangciso esamkelweyo sophicotho-zincwadi lwangaphakathi olusekwe kumngcipheko, ukuhlolwa koPhicotho-zincwadi lwaNgaphakathi ukwanela kolawulo lokuthintela imingcipheko nokumiliselwa kokubekwa kweliso kweKomiti yoPhicotho-zincwadi kwemisebenzi yolungiso.

Ukuhlangana okulandelayo kophicotho-zincwadi kwavunywa yiKomiti yoPhicotho-zincwadi kwaze kwaqakunjelwa luPhicotho-zincwadi lwaNgaphakathi kwisithuba sonyaka ophantsi kovavanyo:

- ULawulo lweZibonelelo zeLifa leMveli
- liNkonzo zeMyuziyam
- ULawulo lokuQulathiweyo kweShishini
- lZixhobo zeMidlalo
- UVavanyo lweSiseko sesiCwangciso-nkqubo soLawulo lweQumrhu lweWCG – UThungelwano lweNgcebiso (IsiCwangciso se-IA esiNqamlezileyo seWCG)
- IProjekti yoFezekiso lweBroadband iCandelo 2 – UThungelwano lweNgcebiso (IsiCwangciso se-IA esiNqamlezileyo seWCG)

Imimandla yophuculo, njengoko kuqatshelwe luPhicotho-zincwadi lwaNgaphakathi ngethuba lokwenziwa kwemisebenzi yalo, kwavunyelwana ngaBalawuli. IKomiti yoPhicotho-zincwadi ibeka iliso kumiliselwa kweentshukumo ekuvunyelwene ngazo okokuba zithatyathwe rhoqo ngekota

Ingxelo yarhoqo ngeNyanga/ngeKota yaseNyakeni yoLawulo

IKomiti yoPhicotho-zincwadi yanelisekile kokuqulathiweyo kunye nokulunga kolawulo lwarhoqo ngekota lwasenyakeni kunye neengxelo zokusebenza ezikhutshwe kwisithuba sonyaka ophantsi kovavanyo liGosa eliNika iNgxelo yeQumrhu ngokuhambelana neMithetho yeCandelo loLawulo-mali leSizwe kunye noMthetho weCandelo leNgeniso.

Ingxelo zoVavanyo lweMali

- IKomiti yoPhicotho-zincwadi: liNgxelo zeMali zoNyaka eziPhicothiweyo ezivavanyiweyo zaze zaxoxwa kufuneka zibandakanywe kwiNgxelo yoNyaka;
- Ingxelo yoLawulo lwe-AGSA kunye nokusabela kolawulo kuyo;
- linguqu ezivavanyiweyo kwimigaqo-nkqubo yobalo-mali nemisebenzi kweiiNgxelo zoNyaka zeMali;
- Uhlanga-hlengiso lwemathiriyeli evavanyiweyo evela kuphicotho-zincwadi lweQumrhu.

Uhambelwano

IKomiti yoPhicotho-zincwadi ivavanye iinkqubo zeQumrhu kulungiselelwa uhambelwano kunye nezibonelelo zomthetho nezilawulayo.

INgcaciso yokuSebenza

IKomiti yoPhicotho-zincwadi ivavanye ingcaciso kwiinjongo ezimiselwe kwangaphambili njengoko zixeliwe kwiNgxelo yoNyaka.

INgxelo yoMphicothi-zincwadi

IKomiti yoPhicotho-zincwadi ibe novavanyo olwenziwa rhoqo ngekota lwesicwangciso somiliseleo seQumrhu ukulungiselela imiba yophicotho-zincwadi ephakanyiswe kunyaka ongaphambili. Sihlangene ne-AGSA ukuqinisekisa ngento yokuba akukho miba ingasonjululwanga ethe yavela kuphicotho-zincwadi lolawulo. Izenzo zolungiso kokufunyenweyo okucalulweyo okuphakanyiswe ngu-AGSA zibekwa iliso rhoqo ngekota.

IKomiti yoPhicotho-zincwadi iyavumelana yaye iyamkela imbono ye-AGSA ngokuphathelele neeNgxelo zeMali yaye iceba okokuba ezi Ngxelo ziPhicothiweyo zamkelwe yaye zifundwe kunye nengxelo yayo.

Mnu Pieter Strauss

USihlalo weKomiti yoPhicotho-zincwadi lweQela leNtlalo

UMhla: 19 kweyeThupha 2022

16. INGCACISO YOKUSEBENZA KOHAMBELWANO LWEBBEE

Itheyibhile elandelayo iqukunjelwe ngokuhambelana nokuthotyelwa kweemfuno zeBBBEE zoMthetho weBBBEE wama-2013 nanjengoko kumiselwe liSebe loShishino noRhwebo.

Ingaba iSebe / iQumrhu likaRhulumente lisebenzisa iKhowudi efanelekileyo yeNdlela eLungileyo yokuSebenza (iSatifiketi seBBBEE samaNqanaba 1-8) ngokuphathelelene noku kulandelayo:		
INqobo yokuKhetha	Ukusabela Ewe/Hayi	Ingxoxo (kubandakanywe ingxoxo kwimpendulo yakho yaye kuboniswa uhlobo lwamanyathelo athatyathiweyo ukulungiselela uhambelwano)
Ukumisela inqobo yokufaneleka ukulungiselela ukukhutshwa kwamaphepha-mvume, iimvume okanye olunye ugunyaziso ngokuphathelelene nomsebenzi woqoqosho kuhambelana nawo nawuphi na umthetho?	Hayi	IQumrhu alikhuphi maphepha-mvume, iimvume okanye olunye ugunyaziso ngokuphathelele kumsebenzi woqoqosho ngokuhambelana nawo nawuphi na umthetho
Ukuphuhlisa nokumilisela umgaqo-nkqubo wokuthenga okukhethekileyo?	Ewe	Umgaqo-nkqubo weSCM weQumrhu wenza isibonelelo sokumilisela ukuthenga okukhethekileyo
Ukumilisela inqobo yokufaneleka kulungiselelwa inqobo yokuthengiwa kwamashishini anomnini ongurhulumente?	Hayi	IQumrhu alihlangani nokuthengiswa kwamashishini angakarhulumente.
Ukuphuhlisa inqobo kulungiselelwa ukungena kuthelelwano kunye necandelo langasese?	Hayi	IQumrhu alithathi-nxaxheba kuthelelwano kunye necandelo langasese
Ukumisela iinqobo zokunikezelwa kwenkuthazo, iminikelo kunye nezikimu zotyalo-mali ukuxhasa ukuXhotyiswa koQoqosho okuSekwe ngokuBanzi kuBantu abaNtsundu?	Hayi	IQumrhu alibandakanyeki kukunikezelwa kwenkuthazo, iminikelo nezikimu zotyalo-mali ukuxhasa ukuXhotyiswa koQoqosho okuSekwe ngokuBanzi kuBantu abaNtsundu.

1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo yaye ingcaciso efanelekileyo irekhodwe kwingxelo yoNyaka yeDCAS.

2. IINKCUKACHA ZAMANANI ZOLONGAMELO LWEMICIMBI YABASEBENZI

Ezi nkcukacha zamanani kunikwe ingxelo ngazo kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

1. INgxelo yomphicothi-zincwadi jikelele kwiPalamente yePhondo leNtshona Koloni ngeKhomishini yeNkcubeko yeNtshona Koloni

Ingxelo ngeengxelo zemali eziphicothiweyo Imbono

1. Ndiziphicothile iingxelo zemali zeKhomishini yeNkcubeko yeNtshona Koloni ezandlalwe kumaphepha 49 ukuya kuma-72, ekuquka ingxelo yobume bemali ngomhla wama-31 kweyoKwindla wama-2022, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwintsalela yee-asethi kunye ingxelo yokungena nokuphuma kwemali yonyaka ophelileyo, kwakunye nengxelo yothelekiso lohlahlo lwabiwo-mali kunye nezixa-mali ezizizo zonyaka ophelileyo, ngokunjalo namanqaku kwiingxelo zemali, kubandakanywa isishwankathelo semigaqo nkqubo ebalulekileyo yocwangciso mali.
2. Ngokoluvo lwam, iingxelo zemali ziyanelisa, ngandlela zonke, ubume bezemali beKhomishini yeNkcubeko yeNtshona Koloni ngokowama-31 kweyoKwindla wama-2022, kunye nomsebenzi wabo wezemali kwaye ukuphuma nokungena kwemali ophela ngoko ongqamene noMgangatho kokuSebenza Ngokubanzi koCwangciso lweMali okwaMkelweyo (GRAP) kunye neemfuno zoMthetho woLawulo lweMali kaRhulumente woMzantsi Afrika, we-1999 (uMthetho woku -1 we-1999) (PFMA).

Isiseko soluvo

3. Ndiluqhube uphicotho lwam ngokweMigangatho yeHlabathi yoPhicotho zincwadi (iISA). Uxanduva lwam phantsi kwalo migangatho luchazwe ngakumbi kuxanduva lomphicothi zincwadi jikelele kuphicotho zincwadi lwecandelo leengxelo zemali zale ngxelo yomphicothi zincwadi.
4. Ndizimele andinxulumananga nequmrhu likarhulumente ngokuhambelana ne-International *Ethics Standards Board for Accountants' International code of ethics for professional accountants kubandakanywa iMigangatho yeHlabathi yokuZimela*) (ikhowudi ye-IESBA) ngokunjalo neemfuno zeengqobo ezisesikweni ezifanelekileyo kuphicotho-zincwadi lwam eMzantsi Afrika. Ndilufezekisile olunye uxanduva lwama olusesikweni ngokuhambelana nezi mfundo kunye nekhawudi ye-IESBA.
5. Ndiyakholelwa ukuba ubungqina endibufumeneyo bophicotho-zincwadi banele kwaye bufanelekile ukuba ndibonelele ngesiseko soluvo lwam.

Uxanduva lwegunyaziwe onika ingxelo yeengxelo zemali

6. Ungunyaziwe onika ingxelo unoxanduva lokulungiselela nokunikezela ngokufanelekileyo iingxelo zemali ngokweMigangatho yeGRAP kunye neemfuno zePFMA, yaye nakulawulo lwangaphakathi njengokumisela kogunyaziwe onika ingxelo ebona kufanelekile ukunceda kumalungiselelo eengxelo zemali ezingenamakhwiniba, nokuba kungenxa yobumenemene okanye impazamo.
7. Ekulungiseleleni iingxelo zemali, ugunyaziwe onika ingxelo unoxanduva lokuvavanya ikhono lesebe lokuqhubeka njengenkxalabo ekhoyo, lichaze, njengoko kufanelekile, imicimbi enxulumene nenkxalabo ekhoyo kwaye ukusebenzisa isiseko senkxalabo ekhoyo yocwangciso mali ngaphandle kokuba ulwakhiwo lolawulo olufanelekileyo lizimisele ukuphelisa isebequmrhu likarhulumente okanye ukuyeka ukusebenza, okanye alinayo enye indlela eyenye ngaphandle kokwenza oko.

Uxanduva loMphicothi zincwadi Jikelele lokuphicothwa kweengxelo zemali

8. Iinjongo zam kukufumana ingqinisekiso efanelekileyo malunga nokuba ingaba iingxelo zemali zizonke azimakhwiniba na, nokuba ngenxa yobumenemene okanye impazamo, kunye nokukhupha ingxelo yomphicothi zincwadi ebandakanya uluvo lwam. Ingqinisekiso enengqiqo linqanaba eliphezulu lengqinisekiso kodwa ayisosiqinisekiso sokuba uphicotho zincwadi oluqhutywe ngokungqinelana nee-ISA luya kuhlala lufumana amakhwiniba xa ekhona. Amakhwiniba anokuvela kubumenemene okanye kwimpazamo kwaye athathwa njengezinto ezenziweyo ukuba, ngokuzimela okanye ngokudibeneyo, zinokulindeleka ngokufanelekileyo ukuba zibe nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithathiweyo ngokwesiseko seengxelo zemali.
9. Enye inkcazelo yemisebenzi yam ekuphicothweni kweengxelo zemali zibandakanywe kiwe kwisihlomelo sengxelo yomphicothi zincwadi.

Ingxelo kuphicotho-zincwadi lwengxelo yonyaka yokusebenza Intshayelelo nobungakanani

10. Ngokuhambelana noMthetho woPhicotho zincwadi zikaRhulumente woMzantsi Afrika wama-25 wama-2004 (PAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yawo ngoko oko, ndinoxanduva lokunika ingxelo kuncedo nokuthembeka kweenkcukacha zomsebenzi ezichaziweyo kuthalekiswa neenjongo ezimiseliwe kwangaphambili zeenkqubo ezikhethiweyo eziboniswe kwingxelo yonyaka yokusebenza. Ndenze iinkqubo ukuchonga izinto ezifunyanisiweyo kuphicotho kodwa hayi ukuqokelela ubungqina bokuvakalisa ingqinisekiso.
11. Iinkqubo zam zilungisa uncendo nokuthembeka kweenkcukacha zokusebenza ezixeliweyo, ekufuneka zisekwe kumaxwebhu ochwangciso lomsebenzi ovunyiweyo wesebe. Kxange ndikuvavanye ukugqibelela nokufaneleka kwezalathi zokusebenza ezifakwe kumaxwebhu ochwangciso. Iinkqubo zam azivavanyi ukuba ngaba amanyathelo athathiweyo lisebe enze ukuba unikezelo lweenkonzo lubenakho. Iinkqubo zam kwakhona azanandisi naluphi na ubhengezo okanye amabango ngokunxulumene neendlela ezicwangcisiweyo zokusebenza kunye neenkukacha malunga nexesha elizayo elinokuthi libandakanywe njengenxalenye yeenkcukacha zomsebenzi ezichaziweyo. Ngokunjalo, iziphumo zam zophicotho azigqitheli kule miba.
12. Ndikuvavanyile ukuba luncedo nokuthembeka kweenkcukacha zokusebenza ezichaziweyo ngokungqinelana nendlela yokugweba ephuhlise kulawulo lokusebenza kunye nesicwangciso-nkqubo sokunika ingxelo, njengoko kuchaziwe kwisaziso ngokubanzi, kwinkqubo ekhethiweyo elandelayo ethiwe thaca kwingxelo yokusebenza yonyaka yesebe kunyaka ophela ngowama-31 kweyoKwindla wama-2022:

INkqubo	Amaphepha akwingxelo yonyaka yokusebenza
IKhomishini yeNkcubeko yeNtshona Koloni	19 – 20

13. Ndenze iinkqubo zokumisela ukuba ingaba iinkukacha zomsebenzi ezixeliweyo zabiswa ngokufanelekileyo na nokuba umsebenzi uyahambelana na namaxwebhu ochwangciso lokusebenza avunyiweyo. Ndenze enye inkqubo yokufumanisa ukuba ingaba izalathisi nokujoliswe kuko zinokulinganiswa na kwaye zichanekile na, ndaze ndavavanya ukuthembeka kweenkcukacha zomsebenzi ezixeliweyo ukufumanisa ukuba ingaba zisemthethweni, zichanekile kwaye zigqibelele.
14. Andichonganga naziphi na izinto ezifunyanisiweyo ngokubaluleka nasekuthembekeni kweenkcukacha zomsebenzi ezixeliweyo zale nkqubo:
 - IKhomishini yeNkcubeko yeNtshona Koloni.

Eminye imiba

15. Nditsala ingqwalasela kumba ongasezantsi.

Ufezekiso lokujoliswe kuko okucwangcisiweyo

16. 16. Jonga ingxelo yonyaka yokwenziwa komsebenzi kumaphepha 19 - 20 ukufumana ingcaciso kufezekiso lokujoliswe kuko okucwangcisiweyo konyaka kunye neenkcazelo zolawuo ezinikezelweyo zofezekiso olungaphezulu lokujoliswe kuko.

Ingxelo yophicotho-zincwadi ngohambelwano nemithetho Intshayelelo nobungakanani

17. Ngokuhambelana nePAA kunye nesaziso ngokubanzi esikhutshiweyo ngoko, ndinoxanduva lokunika ingxelo ngendikufumeneyo kuhambelwano lweesebe nemiba ethile kumthetho ongundoqo. Ndenze inkqubo ukuchonga okufunyenweyo kodwa ingekuko ukuqokelela ukbungqina bokunikezela ingqinisekiso.
18. Andiphakamisanga naziphi na izinto ezifumanekileyo kuthotyelo nemiba ethile kwimithetho ephambili ebekwe kwisaziso ngokubanzi esikhutshwe ngokumalunga nePAA.

Enye ingcaciso

19. Ugunyaziwe onika ingxelo unoxanduva lokufumana enye iingxelo. Enye ingxelo iqulathe ingcaciso iqulathe ingcaciso ebandakanywe kwingxelo yonyaka. Enye ingcaciso ayibandakanyi iingxelo zemali, ingxelo yomphicothi zincwadi kunye neenkqubo ezikhethiweyo ezandlalwe kwingxelo yonyaka yokusebenza ethe yaxelwa ngokukodwa kule ngxelo yomphicothi zincwadi.
20. Uluvo lwam kwiingxelo zemali nokufunyaniswe kwingcaciso yomsebenzi oxeliweyo nokuthotyelwa komthetho akuyigubungeli enye ingcaciso kwaye andiniki luvo lophicotho zincwadi okanye naluphi na uhlobo lwesigqibo sengqinisekiso ngako oko.
21. Ngokunxulumene nophicotho lwam lweencwadi, olwam uxanduva kukufunda enye ingcaciso kwaye, ngokwenza njalo, ndithathela ingqalelo ukuba ingaba loo ngcaciso engenye iyahambelana na neengxelo zemali kunye nenkqubo ekhethiweyo eboniswe kwingxelo yokusebenza yonyaka, okanye ulwazi lwam olufunyenwe kuphicotho zincwadi, okanye ngenye indlela ibonakala ngathi igqwethekile.
22. Andifumeneanga ngcaciso iyenye ngaphambi komhla wale ngxelo yomphicothi-zincwadi. Xa ndithe ndayifumana yaye ndayifunda kle ngcaciso yaye ukuba ngaba ndigqiba okokuba kukho imiba engeyiyo inyaniso kuyo, ndidingeka okokuba ndinxibelelane ngoba lowo nabo baphetheyo kulawulo ndicele okokuba ingcaciso leyo ilungiswe. Ukuba ingcaciso eyenye ayilungiswanga, ndingayirhoxisa le ngxelo yomphicothi-zincwadi ze ndikhuphe ingxelo elungiswe ngokufanelekileyo. Ngoko, ukuba ngaba ilungisiwe oku akusayi kuba yimfuneko.

Ukusilela kolawulo lwangaphakathi

23. 23. Ndiluthathele ingqalelo ulawulo lwangaphakathi njengolufanelekileyo kuphicotho zincwadi endilwenzileyo lweengxelo zemali, ingcaciso yomsebenzi exeliweyo nokuthobela umthetho osebenzayo; nangona kunjalo, injongo yam yayingekokubonisa naluphi na uhlobo lwengqiniseko kuyo. Andikhange ndibone nakuphi na ukusilela kulawulo lwangaphakathi.

EKapa

31 kweyeKhala 2022



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Isihlomelo – Uxanduva lomphicothi-zincwadi jikelele lomphicothi-zincwadi

1. Njengexalenye yophicothi-zincwadi ngokungqinelana nee-ISA, ndisebenzisa isigwebo ngobuchule ndize ndigcine intandabuzo ngobugcisa kuphicothi lwam luphela lweengxelo zemali kwaye neenkqubo eziqhutywayo kwiinkcukacha zomsebenzi oxeliweyo wenkqubo nakuthotyelo lwesebe ngokubhekisele kwimiba yesihloko esikhethiweyo.

Iingxelo zemali

2. Ukongeza kuxanduva lwam lokuphicothwa kweengxelo zemali njengoko kuchaziwe kwingxelo yomphicothi zincwadi, ngokunjalo:
 - ndichonga ndize ndivavanye umngcipheko wamakhwiniba afumanekileyo eengxelo zemali, nokokuba kungenxa yobumenemene okanye impazamo; ukuyila nokwenza iinkqubo zophicothi zincwadi eziphendula kulo mngcipheko; kwaye ndifumane ubungqina bophicothi zincwadi obaneleyo nobufanelekileyo ukunika isiseko soluvo lwam. Umngcipheko wokungafumani izinto ezingamakhwiniba abangelwa bubumenemene uphezulu kunalowo ubangwa yimpazamo, njengoko ubumenemene bunokuquka iyelenqe, inkohliso, ushiyo lwangabom, ukujijwa kwenyani okanye ukungananzwa kolawulo lwangaphakathi.
 - ndifumana ukuluqonda ulawulo lwangaphakathi olufanele uphicothi zincwadi ukuze kuyilwe iinkqubo zophicothi zincwadi ezifanelekileyo kwiimeko, kodwa hayi ngenjongo yokuvakalisa uluvo ekusebenzeni kolawulo lwangaphakathi lwequmrhu.
 - ndihlola ukufaneleka kwemigaqo nkqubo yocwangciso mali esetyenzisiweyo kunye nokufaneleka koqikelelo locwangciso mali kunye nobhengezo olunxulumene noko kwenziwe ngugunyaziwe onika ingxelo.
 - ndigqiba ngokumalunga nokufaneleka mgokusetyenziswa ngugunyaziwe onika ingxelo kwesiseko senkxalabo eqhubekayo sobalo-mali kulungiselelo lweengxelo zemali. Ndikwagqiba, ngokusekelwe kubungqina obufunyenwe kuphicothi zincwadi, nokuba ngaba kukho ukungaqiniseki okukhoyo ngokunxulumene neziganeko okanye iimeko ezinokubangela ukuthandabuza okukhulu kwiSebe leMicimbi yeNkcubeko neMidlalo laseNtshona Kapa lokuqhubeka njengenkxalabo. Ukuba ndigqiba kwelokuba kukho ukungaqiniseki okukhoyo, kufuneka ndiqwalasele kwingxelo yam yophicothi zincwadi kwizibhengezo ezinxulumene noko kwiingxelo zemali malunga nokungaqiniseki kwezinto ezifumanekileyo okanye, ukuba ezo zibhengezo azonelanga, ukuguqula uluvo lwam kwiingxelo zemali. Izigqibo zam zisekelwe kwiinkcukacha endizifumanayo ngomhla wale ngxelo yomphicothi zincwadi. Nangona kunjalo, iziganeko zexa elizayo okanye iimeko zinokubangela ukuba isebe liyeke ukusebenza njengenkxalabo eqhubekayo.
 - Ndihlola inkcazo ntetho iyonke, ubume bayo kunye nomxholo weengxelo zemali, kubandakanya ubhengezo, kwaye kubonwe ukuba ingaba iingxelo zemali zimele intengiselwano kunye neziganeko ngendlela ephumeza ukuboniswa okufanelekileyo.

Unxibelelwano kunye nabo baphethe ulawulo

3. Ndinxibelelana nogunyaziwe onika ingxelo malunga, phakathi kweminye imiba, ububanzi obucwangcisiweyo kunye nexesha lomphicothi zincwadi kunye neziphumo ezibalulekileyo zophicothi zincwadi, kubandakanya nakuphi na ukusilela okubonakalayo kulawulo lwangaphakathi endikubonileyo ngexesha lomphicothi zincwadi lwam.
4. Ndinikezela kugunyaziwe onika ingxelo ingxelo yokokuba ukuba ndizithobele iimfuno zokuziphatha ezifanelekileyo malunga nokuzimela, kwaye ndinxibelelana nabo bonke ubudlelwane neminye imiba enokuthi icingelwe ukuba inefuthe ekuzimeleni kwam kwaye, apho kufanelekileyo, amanyathelo athathiweyo ukuphelisa izoyikiso okanye iindlela zokukhusela ezenziweyo.

INGXELO YOBUME BEMALI KWEYOKWINDLA 31, 2022



Amanani kumawaka eRandi	INqaku	2022	2021
Ii-Asethi			
Ii-Asethi ezikhoyo			
Imali ezinkozo nemilinganiselo yemali ezinkozo	3	3 958	3 443
Ezifunyenweyo ezivela kwintengiselwano yotshintshiselwano	4	162	157
		4 120	3 600
Zizonke ii-Asethi		4 120	3 600
Amatyala			
Amatyala akhoyo			
Ezihlawulweyo kwiintengiselwano zotshintshiselwano	5	1 302	1 209
		1 302	1 209
Ii-Asethi ezikhoyo		2 818	2 391
Umncono owandisiweyo		2 818	2 391
Zizonke ii-Asethi ezikhoyo		2 818	2 391

IKhomishini yeNkcubeko yeNtshona Koloni

liNgxelo zoNyaka zeMali zonyaka ophela ngomhla wama-31 kweyoKwindla wama-2022

INGXELO YOKUSEBENZA KWEMALI

Amanani kumawaka eRandi	INqaku	2022	2021
INgeniso			
INgeniso evela kwiintengiselwano zotshintshiselwano			
Imirhumo evela kumaziko	6	473	3
Ingeniso yenzala	7	110	90
Enye ingeniso evela kwiintengiselwano yotshintshiselwano	8	391	176
Ingeniso ephелеleyo evela kwiintengiselwano zotshintshiselwano		974	269
Ingeniso evela kwiintengiselwani ezingezizo ezotshintshiselwano			
Ingeniso ekhutshelweyo			
Enye ingeniso evela kwiintengiselwano engeyiyo eyotshintshiselwano	9	618	485
Ukhutshelo nenkxaso-mali efunyenweyo	10	1 100	2 149
Ingeniso ephелеleyo evela kwiintengiselwano engeyiyo eyotshintshiselwano		1 718	2 634
Iyonke ingeniso		2 692	2 903
Inkcitho			
Imirhumo yophicotho-zincwadi	12	(70)	(69)
Iindleko ngokubanzi	13	(1 901)	(1 980)
Imirhumo yamalungu	14	(52)	(33)
Okukhutshelweyo kunye neenkxaso-mali ezihlawulweyo	15	(210)	(194)
Ukuncitshiswa kwetyala	16	(33)	-
Iyonke inkcitho		(2 266)	(2 276)
Umncono wonyaka		426	627

INGXELO YEENGUQU KWII-ASETHI EZIKHOYO

Amanani kumawaka eRandi	Umncono/ intsilelo ekhulisiweyo	Zizonke ii-Asethi ezikhoyo
Umncono okhoyo ngomhla woku-1 kuTshazimpuzi 2020	1 764	1 764
linguqu kwii-asethi ezikhoyo		
linguqu kwii-asethi ezikhoyo	627	627
Zizonke iinguqu	627	627
Uhlanga-hlengiso lonyaka ongaphambili: inqaku 20	1	1
Umncono okhoyo ngomhla woku-1 kuTshazimpuzi 2021	2 392	2 392
linguqu kwii-asethi ezikhoyo		
UMncono wonyaka	426	426
Zizonke iinguqu	426	426
Umncono okhoyo ngomhla wama-31 kweyoKwindla, 2022	2 818	2 818

IKhomishini yeNkcubeko yeNtshona Koloni

liNgxelo zoNyaka zeMali zonyaka ophela ngomhla wama-31 kweyoKwindla wama-2022

INGXELO YOKUNGENA NOKUPHUMA KWEMALI EZINKOZO

Amanani kumawaka eRandi	INqaku	2022	2021
Ukungena nokuphuma kwemali evela kwimisebenzi yokusebenzayo			
Ezamkelweyo			
Ezamkelweyo eziyimali		2 038	2 321
Ingeniso yenzala		110	90
		<u>2 148</u>	<u>2 411</u>
lintlawulo			
Imali ehlawulweyo		(1 633)	(1 854)
Ukungena nokuphuma kwemali ekhoyo evela kwimisebenzi yokusebenza	17	<u>515</u>	<u>557</u>
Ukunyuswa kwemali ekhoyo nemilinganiselo yemali		515	557
Imali kunye nemilinganiselo yemali ekuqaleni konyaka		3 443	2 886
Imali kunye nemilinganiselo yemali ekupheleni konyaka	3	<u>3 958</u>	<u>3 443</u>

Uhlahlo Lwabiwo-mali kwiMali ezinkozo

	UHlahlo Lwabiwo- mali oLwamke- lweyo	Uhlenga- hlengiso loHlahlo	Iwabiwo- mali	Izixa-mali ezizizo kubume bothe- lekiso	Umahluko phakathi kohlhlo lwabiwo-mali lokugqibela nokukuko	Isikho- khelo
Amanani kumawaka eRandi						
Ingxelo yokuSebenza kweMali						
Ingeniso						
Ingeniso evela kwiintengiselwano zotshintshiselwano						
Imirhumo evela kumaziko	1,500	(600)	900	493	(407)	22.1
Ingeniso yenzala	100	-	100	110	10	
Enye ingeniso evela kwiintengiselwano yotshintshiselwano	-	-	-	391	391	22.2
Iyonke ingeniso evela kwiintengiselwano zotshintshiselwano	1 600	(600)	1 000	994	(6)	
Ingeniso evela kwiintengiselwani ezingezizo ezotshintshiselwano						
Ukhutshelo nenkxaso-mali efunyenweyo	600	-	600	1 100	500	22.3
Enye ingeniso evela kwiintengiselwano engeyiyo eyotshintshiselwano	500	-	500	-	(500)	22.4
Iyonke ingeniso evela kwiintengiselwano ezingezizo ezotshintshiselwano	1 100	-	1 100	1 100	-	
Iyonke ingeniso	2,700	(600)	2,100	2,094	(6)	
Inkcitho						
Imirhumo yamalungu	(40)	-	(40)	(52)	(12)	
Imirhumo yophicotho-zincwadi	(60)	-	(60)	(67)	(7)	
Iindleko ngokubanzi	(2 600)	600	(2 000)	(1 505)	495	22.5
Iyonke inkcitho	(2 700)	600	(2 100)	(1 624)	476	
Umncono oseleyo	-	-	-	470	470	
ISixa-mali esisiso kubume boThelekiso njengoko bandlalwe kuHlahlo Lwabiwo-mali kunye neNgxelo yoThelekiso oluLulo	-	-	-	470	470	
Isiseko somahluko						
Enye ingeniso evela apho kungekho lutshintshiselwano				618		
Intlawulo ezivela kwiintengiselwano zotshintshiselwano				(49)		
Inkcitho ngokubanzi				(618)		
				5		
Ezifunyenweyo ezivela kwiintengiselwano zotshintshiselwano				426		
ISixa-mali esisiso kwiNgxelo yokuSebenza kweMali						

Amanani kumawaka eRandi	Inqaku	2022	2021
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1. Ukwandlalwa kweeNgxelo zoNyaka zeMali

Iingxelo zonyaka zemali zilungiswe ngokuhambelana naMigangatho yokuSebenza ngokuBanzi okwaMkelweyo koCwangciso-mali (GRAP), ezikhutshwe yiBhodi yeMigangatho yoCwangciso-mali ngokuhambelana neCandelo 91(1) loMthetho woLawulo lweMali kaRhulumente (uMthetho 1 we-1999).

Ezi ngxelo zonyaka zemali zilungiswe kwisiseko songezelelo locwangciso-mali yaye zihambelana nemvumelwano yembali yeendleko njengeisiseko somlinganiselo, ngaphandle kokuba kuchazwe ngenye indlela. Zndlalwe ngeRandi yoMzantsi Afrika.

Onke amanani asondezwe kwiwaka elikufutshane.

Isishwankathelo semigaqo-nkqubo yocwangciso-mali ebalulekileyo, ethe gqolo ukusetyenziswa kulungiselelo lwezi ngxelo zonyaka zemali, sibhengezwe apha ngasezantsi.

Le migaqo-nkqubo yocwangciso-mali iyahambelana nesithuba esingaphambili.

1.1 Ingqikelelo yenkxalabo eqhubekayo

Ezi ngxelo zonyaka zemali zilungiswe kusekwe kokulindelweyo okokuba iqumrhu liya kuqhubeka ukusebenza njengenkxalabo eqhubekayo isithuba ubuncinane esizinyanga eili-12 ezilandelayo.

1.2 Iintelekelelo ezibalulekileyo nemithombo yoqikelelo lokungaqiniseki

Iqumrhu lenza uthelekelelo kunye neengqikelelo ezichaphathela ixesha elizayo. Umphumela wothethekelelo locwangciso-mali uwusayi kusoloko ulingana neziphumo ezizizo ezinxulumeneyo. Uqikelelo neentelekelelo zisoloko zivavanywa yaye zisekwe kumava embali engaphambili kunye neminye imba, kubandakanywa imisitho elindelweyo yexa elizayo ekukholelwa ekubeni ifanelekile phantsi kwezi meko. Uthelekelelo neengqikelelo ezinomngcipheko omkhulu ongabangela uhlelwa-hleliso olunobungozi kwizixa-mali ezithwelweyo zee-asethi namatyala kunyaka-mali olandelayo luxoxwa ngasezantsi.

Ezifunyenweyo

Iqumrhu livavanya ukuncipha kwezifunyenweyo zalo ekupheleni kwesithuba ngasinye sokunikwa kwengxelo. Ekumiseleni into yokokuba ingaba ilahleko yokuncipha kufuneka irekhodwe kumncono oseleyo na okanye kwintsilelo, iqumrhu lenza uthelekelelo lokokuba ingaba kukho iinkcukacha zamanani eziqwalaselekayo na ezibonisa ukuhla okunokulinganiswa kukungena nokuphuma kwemali okuqikelelweyo kwi-izixa elizayo okuvela kwi-asethi yemali.

Ukuncipha kokufunyenweyo kubalwa ngokwenqanaba, okusekwe kwimindilili yembali yelahleko, okuhlenga-hlelwe imeko zoqoqosho ezithe ngqi kwisizwe nakwishishini kunye neminye imigqalisela ekhoyo ngomhla wokunikwa kwengxelo ohambelana nokusilela kwepotfoliyo. Le mindilili yelahleko yonyaka isebenza kwimincono eselelo yemali-mboleko kwipotfoliyo yaye yaye ilinganiselwa kwilahleko eqikelelweyo yesithuba esivelayo.

Isibonelelo esilungiselelwe ukuncipha

Uqikelelo lokuncipha kokufunyenweyo luyenziwa xa ukuqokelelwa kwesixa-mali esiphelelelo singalindelwe. Isibonelelo sokuncipha kwetyala siya kubalwa kwezifunyenweyo zorhwebo kuphela. Isibonelelo esiphelelelo sokuncipha sequmrhu siya kubalwa mhlawumbi ngumntu onetyala ngamnye okanye ubuncinane ngecandelo ngalinye lomngcipheko.

1.3 Ipropati, oomatshini kunye nezixhobo

Ipropati, oomatshini nezixhobo zii-asethi ezibambekayo ezinganakusetyenziswa nanini na (kubandakanywa ii-asethi zezakhiwo) ezigciniweyo zilungiselelwe ukusetyenziselwa imveliso okanye unikezelo lwempahla okanye iinkonzo, irhente eya kwabanye, okanye iinjongo zolawulo, yaye zilindelekele ukuba zisetyenziswe isithuba esingaphezulu kwesinye sokunikwa kwengxelo.

Iindleko zepropati, oomatshini nezixhobo zibonwa njenge-asethi xa:

- kusenokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye ukubakho kwenkonzo okunxulunyaniswa nalo nto kuya kungena kwiziko; kwaye
- indleko okanye ixabiso elifanelekileyo lento lingalinganiswa ngokuthembekileyo.

1.3 Ipropati, oomatshini kunye nezixhobo (iyaqhubeka)

Ipropati, oomatshini kunye nezixho zibonwa ekuqaleni 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 ezingeyiyo imali okanye ii-asethi eziyimali, okanye indibaniselwano yee-asethi eziyimali nezingeyomali, i-asethi efunyenweyo ithelekiswa kuqala ngexabiso elifanelekileyo (indleko), ngaphandle kokuba ixabiso elifanelekileyo le-asethi efunyenweyo okanye i-asethi enikezelweyo ayinakulinganiswa ngokuthembekileyo. Ukuba into efunyenweyo ayilinganiswa 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 yokuncipha.

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 efumaneke emva koko. Uhlalutyo lwenziwa ngesiqhelo esaneleyo ukuze isixa-mali esihlukileyo singahluki ngokwezinto ezibonakalayo kwezo beziya kugqitywa 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:

1.3 Ipropati, oomatshini kunye nezixhobo (iyaqhubeka)

Umba	Ubomi bomndilili oluncedo
Izixhobo	25%
Izithuthi	20%
Iinkqubo 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 zahlulwahlwe njengezemali okanye amatyala.

Izixhobo 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.

Imboleko-mali ehlawuliweyo yamatyala emali, ngaphandle kweentlawulo zexesha elifutshane ngokwemiqathango yesiqhelo yetyala.

Ukuhlela

Iqumrhu linezintlobo zeendidi zee-asethi zemali kwi ngxelo yobume bezemali okanye kumanqako ngaphezu koko:

Udidi	Uhlobo
Imali efunyenwe kwintengiselwano yotshintshiselwano	Ii-asethi zemali ezilinganiselwa kwindleko zobuyiselo lwemali
Cash and cash equivalents	Ii-asethi zemali ezilinganiselwa kwindleko zobuyiselo lwemali

Iqumrhu linezintlobo zilandelayo zamatyala emali (iindidi neentlobo) njengoko kuboniswe ngaphambili kwi ngxelo yobume bezemali okanye kumanqako ngaphezu koko:

Udidi	Uhlobo
Iintlawulo ezivela kwintengiselwano yotshintshiselwano	Iityala lemali ezilinganiselwa kwindleko zobuyiselo

1.4 Izixhobo zemali (iyaqhubeka)

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 lihlole ukuba ingaba isixa semali mboleko yemvumelwano yimali mboleko kusini na. Ekuqatshelweni kokuqala, iqumrhu lihlahutya imali-mboleko yemvume kumacandelo ayo kunye neekhawunti 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 nokuKhutshelwa, 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 kuphononongo lokuncipha.

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 epholeleyo, kunye nokususa nakuphi na ukuncitshiswa (ngokuthe ngqo okanye ngokusetyenziswa kwe-akhawunti yesibonelelo) kukuncipha 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 naziphi na iinkcukacha zamanani entengiso eqaphelekayo.

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

Inzuzo nelahleko

Inzuzo okanye ilahleko evela kutshintsho kwixabiso elifanelekileyo le-asethi yemali okanye ityala lemali elilinganiswa nexabiso elifanelekileyo lwa kwintsalela okanye intsilelo.

1.4 Izixhobo zemali (iyaqhubeka)

Kwii-asethi eziyimali namatyala emali alinganiswa nexabiso lobuyiselo okanye iindleko ezihlawulweyo, inzuzo okanye ilahleko ibonwa njengentsalela okanye intsilelo xa ii-asethi eziyimali okanye ityala eliyimaleli lingakanwa okanye lonakele, okanye ngenkqubo yexabiso lobuyiselo.

Ukuncipha 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 obufunyenweyo, uqikelelo lokokuba okufunyenweyo kungalibeka ekubeni lingabinayo imali kunye nentsilelo kwiintlawulo kokune oku kuthatyathwa njengomgqalisela wokuncipha.

li-asethi zemali zilinganiselwa kwiindleko zobuyiselo:

Ukuba kukho ubungqina obunenjongo bokuba ilahleko yokonakaliswa yenzekile kutyalo-mali lwenzala eyintsalela engalinganiswa ngexabiso elifanelekileyo kuba ixabiso layo elilungileyo alinakulinganiswa ngokuthembekileyo, imali yelahleko yomonakalo ilinganiswa njengomahluko phakathi kwesixa-mali seasethi eyimaleli kunye nexabiso langoku eliqikelelwayo lokuhanjiswa kwemali kwisaphulelo seqondo lexabiso lemarike langoku lembuyekezo yempahla yexabiso efanayo. Ilahleko lomonakalo alibuyiswa umva.

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 kwisixa-mali esihanjiswayo se-asethi eyimaleli engaphaya kwexabiso ebelinokuhlululwa 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 kwezixamali ebezicinyiwe ngaphambili kufakwa kwinkcitho yokusebenza.

li-asethi zemali zilinganise nendleko:

Ukuba kukho ubungqina obunenjongo bokuba ilahleko yokonakaliswa yenzekile kutyalo-mali lwenzala eyintsalela engalinganiswa ngexabiso elifanelekileyo kuba ixabiso layo elilungileyo alinakulinganiswa ngokuthembekileyo, imali yelahleko yomonakalo ilinganiswa njengomahluko phakathi kwesixa-mali seasethi eyimaleli 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 eyimaleli; okanye
- iqumrhu, nangona liwugcinile umngcipheko othile kunye nemivuzo yobunini be-asethi eyimaleli, 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 kukhutshelo. Kule meko, iqumrhu:
 - libuyisele i-asethi; laza
 - yamkela ngokwahlukeneyo nawaphi na amalungelo kunye noxanduva olwenziweyo okanye olugcinweyo kukhutshelo.

Isixa-mali se-asethi esigqithisiweyo sabelwa phakathi kwamalungelo okanye izibophelelo ezigciniweyo kunye nezo zigqithisiweyo ngokwamaxabiso amaxabiso afanelekileyo ngomhla wodluliselo. Amalungelo kunye nezibophelelo

1.4 Izixhobo zemali (iyaqhubeka)

ezisandula ukwenziwa zilinganiswa ngokwexabiso elifanelekileyo ngaloo mhla. Nawuphi na umahluko phakathi kwengqwalaselo efunyenweyo kunye nezixa-mali ezamkelweyo nezingachanekanga ziqwalaselwa njengentsalela okanye intsilelo ngexesha lokhutshelo.

Xa kungananzwa i-asethi eyimali kwishishini layo, umahluko phakathi kwexabiso lokuthala nenye yeengqwalaselo ezifunyenweyo iqatshelwa kwintsalela.

Amatyala emali

Iqumrhu losula ityala lemali (okanye inxenye yetyala lemali) kwingxelo yayo yemali okanye kweyobume bemali xa icinyiwe - okt. xa imbophelelo ethile kwisivumelwano ingavunywanga, iphuthile, ephelelwe okanye.

Unaniselwano phakathi kombaleki okhoyo kunye nombalekisi wezixhobo zetyala elinamagama ahluke ngokuthe gabalala kuthathwa njengetyala elicinyiweyo loqobo lwemali kwaye ityala elitsha lemali liyaqwalaselwa. Kwangokunjalo, uhlengahlengiso 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. Nawuphi na amatyala arhoxisiweyo, axolelweyo okanye athatyathwa lelinye iqumrhu ngendlela engeyiyo eyokutshintshiselana ayabalwa ngokweMigangatho ye-GRAP kwiRhafu yeNgeniso engeyiyo eyoTshintshiselwano (Iirhafu noKhutshelo).

1.5 Ezifunyenweyo ezisemthethweni

Imali efunyenwe ngokusemthethweni yimali evela kuwiso-mthetho, imimiselo yenkxaso, okanye iindlela ezifanayo, kunye Isixa-mali esikhoyo sisixa-mali apho i-asethi iqwalaselwayo kwingxelo yobume bemali.

Ixabiso eliphetheyo sisixa-mali esaziwa ngaso i-asethi kwingxelo yobume bemali.

Iindlela yeendleko yindlela esetyenziswayo ukunika ingxelo ngokufunyanwa ngokwasemthethweni okufuna ukuba izinto ezifunyanwayo zilinganise kwimali yentengiselwano, kunye nayo nayiphi na inzala eqokelelweyo okanye ezinye iindleko (apho kufanelekileyo) yaye, kuthatyathwe nayiphi na ilahleko yokuncipha okwandisiweyo nazo naziphi na izixa-mali ezingaqwalaselwanga.

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 ehlawulisiwayo ngokungqinelana nowiso-mthetho, imimiselo exhasayo, okanye iindlela ezifanayo..

1.6 Izibophelelo

Izinto zihlelwa njengezibophelelo xa iqumrhu lizibophelele kwintengiselwano yexesha elizayo eliya kuthi likhokelele ekuphumeni kwemal.

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.

1.7 Ingeniso evela 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.

1.8 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 esandisiweyo kwii-asethi ezifunyenweyo ezinikwe ingqwalasela liqumrhu.

Xa, ngenxa yentengiselwano engeyiyo eyiyo eyotshintshiselwano, iqumrhu liyayiqwalasela i-asethi, ikwamkela nengeniso elingana nenani lempahla elilinganise 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.

Iminikelo enemiqathango nokwamkelweyo

Ingeniso efunyenwe kwizibonelelo zoxhomekeko, kwiminikelo nakwinkxaso-mali yamkelwa njengengeniso kangokokuba 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 njengenxalenye yetyala kwaye ukuba akunjalo, ibonwa njengenzala efunyenwe kwingxelo yokusebenza kwemali.

Iminikelo ethi ibuyekeze iqumrhu ngeendleko elizenzileyo ibonwa njengomncono oshiyekileyo okanye intsilelo kwimeko yenkqubo kwisithuba esinye nekwenziwe indleko ngaso iyaqwalaselwa.

1.8 Ingeniso evela kwintengiselwano engeyiyo eyotshintshiselwano (iyaqhutywa)

linkonzo zesisa

Iqumrhu liyazamkela iinkonzo zesisa ezibalulekileyo kwimisebenzi yalo kunye/okanye kwiinjongo zalo zonikezelo lwenkonzo. Ingeniso enxulumenenazo iyaqwalaselwa xa kunokwenzeka ibe sisibonelelo soqoqosho sexa elizayo okanye senkonzo engakho eya kungena kwiqumrhu yaye ibe nakho ukulinganiswa ngokuthembekileyo. Inkcitho elingana nexabiso iqwalaselwa ngoko nangoko kulungiselelwa ukusetyenziswa kwenkonzo.

Apho iinkonzo zesisa zingabalulekanga kwimisebenzi yequmrhu kunye/okanye kwiinjongo zonikezelo lwenkonzo kunye/okanye azizanelisi iinqobo zokuqwalaselwa, iqumrhu libhengeza uhlobo lwenkonzo yesisa eliyifumeneyo ngethuba lokunikwa kwengxelo.

Inkonzo yesisa zinkonzo ezinikezelwa 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.

1.9 Uguqulelo lwemali yamanye amazwe

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.

1.10 Amanani othelekiso

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

1.11 Inkcitho

Iintengiselwano zemali kwii-asethi 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 lobhengezo. Yonke enye ilahleko ziqwalaselwa xa ugunyaziso lunikezelwe lengqwalaselo ngoko.

Inkcitho engenaziqhamo nengenamsebenzi

Inkcitho engenaziqhamo nengenamsebenzi ibonwa njengempahla yexabiso kwingxelo yobume bemali de kube lelo xesha apho inkcitho leyo ifunyenwe kumntu onoxanduva okanye icinywe njengenokufunyanwa kwakhona kwingxelo yokusebenza kwemali.

Inkcitho engalungelelananga

Inkcitho engalungelelananga ichazwa njengencitho phaya kwingxelo yokusebenza ngemali. Ukuba inkcitho leyo ayamkelwanga ligunya elichaphazelekayo ithathwa njenge-asethi ide ifumaneke okanye icinywe njengangafumanekiyo.

Okukhutshelweyo nenkxaso-mali

Ukhutshelo nenkxaso-mali ziyaqwalaselwa njengencitho xa isigunyaziso sokugqibela sentlawulo sisenziwa sistim (ungadlulanga owama-31 kweyoKwindla wonyaka ngamnye).

1.12 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.

1.13 Ingcaciso yohlahlo 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-4/1/2021 ukuya kowama-3/31/2022.

Iingxelo 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.

Ulawulo oluphathelele kwiyantlukwano ebonakalayo njengeyantlukwano kokungaphezulu kuhlahlo lwabiwo-mali lwama-R50 000. Izizathu zomahluko obonakalayo zichazwe kumaNqaku kwiNgxelo zoThelekiso lwezixa-mali zoHlahlo Lwabiwo-mali neziZizo.

I-GRAP 24 idinga ingxelo yohlahlo lwabiwo-mali okokuba ibhengezwe ngohlobo lothelekiso kuHlahlo Lwabiwo-mali olwamkelweyo kubandakanywa uhlelo lohlahlo lwabiwo-mali njengoko lupapashiwe. Abalawuli bamkele ucwangciso olulungelelaniswe kwiNgxelo zoNyaka zeMali uluvumela isikhombisi esilula nokuqondwa kothlekiso koHlahlo Lwabiwo-mali kwiNgxelo yokuSebenza kweMali. Uhlelo lwengxelo yohlahlo lwabiwo-mali lunika inkcazelo ngoko engaphezulu nelula okokuba abasebenzisi baluqonde.

1.14 Amahlakani anxulumeneyo

Ihlakani elinxulumeneyo 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.

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).

Intengiselwano yeqela elinxulumene noko kukukhutshelwa 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 ezimiswe 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 iNgxelo yezemali.

1.15 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:

- abobabonelelangobungqinabemekoetheyakhona nomhla wokunikwa kwengxelo (iziganeko ezihlengahlengisiweyo emva komhla wokunikwa kwengxelo); kunye
- nabo basisiboniso seemeko 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 besiganeko 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.

1.16 Irhafu eyongezelelweyo kwixabiso (VAT)

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

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani kumawaka eRandi

2022

2021

2. Imigangatho emitsha neenkcazelo

2.1 Imigangatho emitsha neenkcazelo ezisebenzayo nezamkelweyo kunyaka omiyo

Kunyaka omiyo, iqumrhu lamkele imigangatho elandelayo neenkcazelo esebenzayo elungiselelwe unyaka-mali omiyo nefanelekileyo kwimisebenzi yayo:

Umgangatho/ Inkcazelo:	Umhla wokusebenza: Iminyaka eqala okanye emva	Impembelelo elindelweyo:
• GRAP 1: Ukunikezelwa kweNngxelo zeMali	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 2: INngxelo yokuHanjiswa kweMali	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 3: IMigaqo-nkqubo yoCwangciso-mali, iiNguqu kuQikelelo loCwangciso-mali neZiphele	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 9: Ingeniso evela kwiiNtengiselwano zoTshintshise-lwano	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 12: Uluhlu lwempahla	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 14: Iziganeko emva komhla wokunikwa kwengxelo	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 17: Ipropati, ooMatshini neZixhobo	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 19: Izibonelelo, amaTyala angaLindelwanga nee-Asethi ezingaLindelwanga	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 23: Ingeniso evela kwiiNtengiselwano ezingenalo uTshintshiselwano	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 24: Presentation of Budget Information in Financial Statements	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 24: Ukwandlalwa kweNgcaciso yoHlahlo Lwabiwo-mali kwiiNngxelo zeMali	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• GRAP 104: IZixhobo zeMali	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• Grap 108: Iimali ezifunyanwa ngokomthetho	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.
• Grap 20: Amaqela anxulumeneyo	kuTshazimpuzi 1 2020	Impembelelo yayo ayiphatheki.

AMANQAKU KWIINGXELO ZONYAKA ZEMALI



Amanani kumawaka eRandi	2022	2021
3. Imali ezinkozo nemilinganiselo yemali		
Imali ezinkozo nemilinganiselo yemali iqulathe:		
Imincono yebhanka	3 958	3 443
Umgangatho wetyala lemali ezinkozo ebhankini nakwiidipozithi zexesha elifutshane, ngaphandle kwemali esesandleni		
Imali eziinkozo nokulingana nayo iquka imali ezinkozo 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	284	246
Inzala efunyenweyo	2	2
Imali evunyelweyo yetyala elithandabuzwayo	(124)	(91)
	162	157
Okufunyenweyo kuhlelwa nendleko encitshisiweyo. Ixabiso elifanelekileyo leentengiselwano ezifunyenweyo Ixabiso elifanelekileyo leetransekshini ezifunyenweyo zifikelela kumgangatho wazo.		
5. Iintlawulo ezivela kwintengiselwano yotshintshiselwano		
Iintlawulo zorhwebo	3	12
Ingeniso efunyenwe kwangaphambili	1 095	1 037
Iidipozithi zomthengi ezibuyiselwayo	204	160
	1 302	1 209
Izinto ezihlawulwayo zihlelwa ngokwexabiso lezehlulo. Ixabiso elifanelekileyo leentengiselwano ezihlawulekayo liqikelela ixabiso lazo elifanelekileyo.		
6. Imirhumo evela kumaziko		
Ingeniso yerhente	473	3
Iqumrhu linikezela ngokusetyenziswa kwamaziko enkcubeko kumasebe ephondo ngentlawulo. Ingeniso evela kwezi ntengiselwano ibandakanyiwe kwingeniso yerhente.		
Ukwanda kubangelwe kukunyenysiswa ngamanqanaba kwezithintelo zeCovid-19 ngesithuba sonyaka-mali okube nomphumela wokufikelelwa kwamaziko enkcubeko kuluntu.		
7. Ingeniso yenzala		
Inzala efunyenweyo	110	90
Ukwanda kubangelwe yinkxaso-mali eyangezelelweyo efunyenwe ivela kwisebe ebe nomphumela wokufumaneka kweengxowa-mali ezingaphezulu kwi-akhawunti ukuze ivelise inzala.		

IKhomishini yeNkcubeko yeNtshona Koloni

IiNgxelo zoNyaka zeMali zonyaka ophela ngomhla wama-31 kweyoKwindla wama-2022

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani kumawaka eRandi	2022	2021
8. Enye ingeniso kwintengiselwano yotshintshiselwano		
Amabango e-Inshorensi	23	46
Enye iNgeniso: Amatyala osetyenziso	217	-
Ingeniso yerhente: Indawo yokuhlala yabasebenzi	151	130
	391	176
Enye iNgeniso yamatyala osetyenziso:		
ISebe lezoThutho neMisebenzi kaRhulumente lihlawule iqumrhu ngeenkonzo zikamasipala kuba amaziko ebesetyenziswe njengamaziko okubekela bucala/uvalelo ngenxa yesifo esasulelayo kunyaka-mali wama-2020/21.		
9. Enye ingeniso evela kwiintengiselwano ezingezizo ezotshintshiselwano		
Isipho: Inkonzo yesisa	618	485
Ukunyuka kubangelwe kukuqeshwa kwegosa eli-1 ngesithuba sonyaka-mali wama-2021/2022. Ukufumana iinkcukacha ngeSipho: Inkonzo yesisa, khangela kwinkcazelo ekwinqaku 13.		
10. Okukhutshelweyo neenkxaso-mali ezifunyenweyo		
Okukhutshelweyo okufunyenweyo	1 100	2 149
Ngesithuba sonyaka-mali wama-2020/21, iSebe (DCAS) likhuphele iingxowa-mali ezangezelelweyo ukunceda iqumrhu ngenxa yelahleko yengeniso okuba nomphumela ovela kwimpembelelo yeCOVID-19 kumaZiko eNkcubeko. Amaziko avalwa ukuba asetyenziswe luluntu isithuba eside sonyaka-mali.		
11. Ipropati, ooMatshini neZixhobo		
Izongezelelo	-	19
Ezilahliweyo	-	(19)
	-	-
Akukho zi-asethi ezathengwayo kunyaka ophantsi kovavanyo.		
12. IMirhumo yoPhicotho-zincwadi		
Uphicotho-zincwadi lwangaphandle	70	69

AMANQAKU KWIINGXELO ZONYAKA ZEMALI



Amanani kumawaka eRandi	2022	2021
13. Iintlawulo ngokubanzi		
Irhafu yebhanka	6	6
Ukutyisa	9	-
Unxibelelwano	-	1
Iivenkile zempahla esetyenziswa iphele	37	34
Izipho (Ukukhutshelwa kwee-Asethi kwiDCAS)	-	19
Iindleko zomqeshwa: Inkonzo yesisa	618	485
Impahla yebhedi nefanitshala	-	116
Ulolongo, ulungiso kunye neendleko zokulungisa	276	188
Ushicilelo, izixhobo zokubhala kunye nopapasho	48	48
Inkcitho yepropati	864	1 061
Ukuhlaziya kwephepha-mvume leenkqubo zekhompyutha	24	22
Iindleko zohambo nezenkxaso yokuhamba	19	-
	1 901	1 980

Ukutyisa:

Iindleko ezenziweyo zokutyisa kwintlanganiso yokumisela amalungu ebibanjelwe amalungu amatsha ekhomishini. Zonke iintlanganiso zaqhutywa nonxibelelwano lobuxhaka-xhaka bekhompyutha kunyaka-mali odlulileyo ngoko akukho zindleko zenziweyo zokutyisa.

Unxibelelwano:

Ngesithuba sonyaka-mali wama-2020/21 amalungu abanga iindleko zedatha zeentlanganiso ezizinyaswe ngonxibelelwano lobuxhaka-xhaka bekhompyutha.

Izipho:

Ngesithuba sonyaka-mali wama-2020/21 ii-asethi kwaphiswa ngazo kwiSebe leMicimbi yeNkcubeko neMidlalo. Akukho zi-asethi zithengiweyo ngesithuba sonyaka-mali omiyo.

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. Ukuqwalasela 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.

Impahla yebhedi nefanitshala:

Iikhetini nempahla yebhedi yathengelwa amaziko eNkcubeko amabini ngesithuba sonyaka-mali ongaphambili.

Ulolongo, ulungiso neendleko zokulungisa:

Ukunyuka kubangelwe ikakhulu kukunyuka kwexabiso kwiinkonzo zegadi ezidingekayo ukulolongwa rhoqo ngonyaka lebala elibanzi lokunqanda umlilo kumaziko, njengoko kukho umngcipheko ophezulu wemililo.

Iindleko zepropati:

ISebe lezoThutho neMisebenzi kaRhulumente lihlawule iqumrhu, njengoko amanye amaziko asetyenziswa njengeendawo zovalelo nokubekelwa ecaleni ukuze ungasuleleki sisifo.

Ukuhamba nenkxaso yeendleko zokuhamba

Iindleko ezenziweyo zokuhamba kwamalungu ekhomishini entsha ukuzimasa intlanganiso yokumisela. Zonke iintlanganiso zaqhutywa ngonxibelelwano lobuxhaka-xhaka bekhompyutha kunyaka-mali odlulileyo ngoko akukho zindleko zenziweyo zokuhamba.

IKhomishini yeNkcubeko yeNtshona Koloni

liNgxelo zoNyaka zeMali zonyaka ophela ngomhla wama-31 kweyoKwindla wama-2022

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani kumawaka eRandi	2022	2021
14. Imirhumo yamalungu		
Arendse, M	2	-
Baard, P	5	3
Drumbrell, K	2	-
Fani, C	6	6
Guma, Z	2	-
Hop, J	2	-
Jama, Z	5	3
Joko, P	2	3
Loubser, M	2	4
Mamputa, G	-	2
Mbongo, T	1	3
Mbothwe, M	2	-
Muthien, B	2	-
Myers, M	2	-
Nokawaza, L	5	4
Nongalaza, N	3	-
Rall, M	-	2
Ryke, E	3	3
Samie, Q	2	-
Van Blerk, C	2	-
Winster, W	2	-
	52	33
Ngesithuba sonyaka ophantsi kovavanyo amalungu amaninzi azimase iintlanganiso.		
15. Okukhutshelweyo neenkxaso-mali		
AmaBhunga eNkcubeko	210	194
16. Ukuncitshiswa kwetyala		
Isibonelelo seTyala eliThandabuzekayo	33	-
Ngesithuba sonyaka omiyo isibonelelo senziwa setyala elithandabuzekayo. Oku kunxulumene nokungahlawulwa kwee-akhawunti ezingahlawulwanga ngabasebenzisi bamaziko enkcubeko.		
17. Imali ezinkozo evelisiweyo ivela kwimisebenzi		
Umncomo oshiyekileyo	426	627
linguqu kwinkunzi yokusebenza:		
Okufunyenweyo okuvela kwiintengiselwano zotshintshiselwano	(38)	33
Okufunyenweyo okuvela kwiintengiselwano zotshintshiselwano (ukuncipha)	33	-
Ezihlawulweyo ezivela kwiintengiselwano zotshintshiselwano	94	(103)
	515	557

AMANQAKU KWIINGXELO ZONYAKA ZEMALI



Amanani kumawaka eRandi	2022	2021
18. Iimbophelelo		
Inkcitho yokusebenza egunyazisiweyo		
Evunyelweyo nenesivumelwano		
• Iziko leNkcubeko laseMelkbos: Princeton Protection Services	18	16
• IMelkbos Oppiesee: Princeton Protection Services	18	16
• IGroot Drakenstein: Princeton Protection Services	17	16
• IOkkie Jooste: Princeton Protection Services	17	16
• IBien Donne Manor House: Princeton Protection Services	17	16
	87	80
Zizonke iimbophelelo zokusebenza		
Ezamkelweyo nezinesivumelwano	87	80
Le nkcitho iya kuxhaswa ngemali evela		
Kwiimbophelelo ezipheleleyo		
Inkcitho yokusebenza egunyazisiweyo	87	80
19. Iqela elinxulumeneyo		
Ubudlelwane		
UMxhasi oPhambili	ISebe leMicimbi yeNkcubeko kunye neMidlalo	
IHLakani leQhinga	ILifa leMveli leNtshona Koloni	
IHLakani leQhinga	IKomiti yoLwimi yeNtshona Koloni	
ISebe leMicimbi yeNkcubeko neMidlalo (DCAS) linikezela ngendawo yokuhlala kwiKhomishini yeNkcubeko yeNtshona Koloni ukumilisela imisebenzi yayo yolawulo neyemali.		
UMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo njengoGunyaziwe weSigqeba ngumntu onxulumene neKhomishini yeNkcubeko yeNtshona Koloni.		
Amalungu eKhomishini yeNkcubeko yeNtshona Koloni kunye nequmrhu njengoko libhengezwe kwinqaku 14 ngamaqela anxulumeneyo ngokuhambelana neGRAP 20.		
Iintengiselwano zeqela elinxulumeneyo		
Ingeniso efunyenwe ivela kwiqela elinxulumeneyo		
ISebe leMicimbi yeNkcubeko neMidlalo	1 100	2 149
20. Uhlenga-hlengiso lonyaka ongaphambili		
Ngesithuba sonyaka ophantsi kovavanyo kubonwe into yokokuba iiNtlawulo zabiwe ngokungalunganga.		
Ukulungiswa kwesiphene kube nomphumela wohlenga-hlengiso njengoku kulandelayo:		
Ingxelo yobume bemali	-	(1)
UMncono wokuvula oWandisiweyo	-	(1)

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani kumawaka eRandi

2022

2021

21. Ulawulo lomngcipheko

Imisebenzi yequmrhu ichanatywe kwimngcipheko eyahlukeneyo yemali: umngcipheko wemarike (umngcipheko womlinganiselo wenzala yexabiso elilungileyo, umngcipheko womlinganiselo wenzala yokungena nokuphuma kwemali, umngcipheko wetyala kunye nomngcipheko wokuba nemali yokuhlawula amatyala.

Umngcipheko wokuba nemali yokuhlawula amatyala

Umngcipheko wokuba nemali ukuhlawulwa kwamatyala ngumngcipheko wokokuba iqumrhu lingabinakho ukuhlangabezana nezigunyaziso zalo zemali njengoko zilindelekile. Ngokuhambelana neemfuno zalo zokuboleka, iqumrhu liqinisekisa ngento yokuba iingxowa-mali ezaneleyo ziyafumaneka ukuhlangabezana neembophelelo zalo ezilindelekileyo nezingalindelekanga zemali. Yonke imincono ehlawulwayo yeei-akhawunti ezingahlawulwanga ilindeleke ihlawulwe kwisithuba seentsuku ezingama-30 zomhla wokunikwa kwengxelo.

Uhlalelo lobuthakathaka

Ngowama-31 kweyoKwindla wama- 2022, ukuba amazinga enzala kwizixhobo eziguququkayo ebeku-1% ngaphezulu/ ngaphantsi ngazo zonke ezinye izinto ezibanjwa rhoqo, intsalela yonyaka ibinokuba ngama-R39 576 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 iidiphozithi zemali, ukulingana kwemali, izixhobo ezivela kwimali kunye nabanamatyala orhwebo. Iqumrhu lifaka imali ezinkozo kuphela kwiibhanki ezinkulu ezinokuma okuphezulu kwekhredithi kunye nokuthintela ukubonakaliswa kulo naliphi na iqela elichasayo.

Akukho mida yamatyala idluliweyo ngeli xesha lokunikwa kwengxelo, kwaye abaphathi abalindelanga nayiphi na ilahleko ekusebenzeni ngokungalingani ngaba bahlobo.

Ukuchanatywa okuphezulu kumngcipheko wetyala

Ukuchanatywa kwequmrhu kumngcipheko wetyala ngokuphathelelene nemali mboleko nokufunyenweyo kunyinwe kwizixa-mali kwiphepha lomncono oseleyo.

Umngcipheko wemarike

Iqumrhu alichanatywanga kumngcipheko wemarike, ngenxa yokuba ufuneka ukuhlawula ababanjwa imali kwisithuba seentsuku ezingama-30 zokufunyanwa kwe-invoyisi njengoko kudingwa yimithetho yecandelo lolawulo-mali kunye nePFMA.

Umngcipheko womlinganiselo wenzala

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:

li-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.

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani kumawaka eRandi

21. Ulawulo lomngcipheko (Iusaqhutywa)

Umngcipheko womlinganiselo wenzala yokuhanjiswa kwemali

Isixhobo semali	Okumele kuhlawulwe ngaphantsi konyaka omnye	Okumele kuhlawulwe ngaphantsi kweminyaka emibini	Okumele kuhlawulwe ngaphantsi kweminyaka emithathu	Okumele kuhlawulwe ngaphantsi kweminyaka emine	Okumele kuhlawulwe ngaphantsi kweminyaka emihlanu
Imiqathango eqhelekileyo yetyala	3,958	-	-	-	-
Imali ezinkozo kumaziko akhoyo okubhankisha					
Ezihlawulweyo – Imiqathango eyandisiweyo yetyala	-	-	-	-	-
Isixa-mali esikhoyo	3 958	-	-	-	-
Obekulindelwe ngaphambili	-	-	-	-	-
Kodwa akuzange kunikezelwe					

Isixhobo semali 032022	Okukhoyo	Kulindelwe kwi-1-30 eentsuku	Kulindelwe kuma-31-60 eentsuku	Kulindelwe kuma-61-90 eentsuku	Kulindelwe kuma-90+ eentsuku	Kukonke
Urhwebo kunye nokunye okufunyenweyo	20	42	23	4	195	284
	20	42	23	4	195	284

Isixhobo semali 032021	Okukhoyo	Kulindelwe kwi-1-30 eentsuku	Kulindelwe kuma-31-60 eentsuku	Kulindelwe kuma-61-90 eentsuku	Kulindelwe kuma-90+ eentsuku	Kukonke
Urhwebo kunye nokunye okufunyenweyo	(1)	-	-	-	247	246
	(1)	-	-	-	247	246

AMANQAKU KWIINGXELO ZONYAKA ZEMALI

Amanani kumawaka eRandi		2022	2021
22.	Unxaxho kuhlahlo lwabiwo-mali Uhlenga-hlengiso lohlahlo lwabiwo-mali Ngethuba lonyaka-mali wama-2021/22, uhlahlo-lwabiwo mali lwehliswe ngamawaka angama-R600, ukusuka kuhlahlo lwabiwo- mali lokuqala oluzizigidi ezi-R2,7m ukuya kuhlahlo lwabiwo-mali oluhlenga-hlengisiweyo lwe-R2,1m. Ukwehla kubangelwa ikakhulu yimpembelelo yeCOVID-19 kwiqumrhu. AmaZiko eNkcubeko avalwa eluntwini isithuba esikhulu sonyaka-mali okube nefuthe kuqokelelo lwengeniso		
22.1	Imirhumo evela kumaZiko: Unxaxho lubangelwe kukuvalwa kwamaziko kuluntu ngenxa yeCOVID-19. Amaziko enkcubeko asetyenziswa njengeendawo zovalelo nezokubekela bucala kuthintelwa ulwasuleleko sisifo. Amaziko abesebenza ngokupheleleyo yaye efikeleleka kuluntu ukususela kuNovemba 2021 ukuya phambili.		
22.2	Enye ingeniso evela kwintengiselwano: Unxaxho lubangelwe ikakhulu yingeniso efunyenweyo ngokuphathelelene namabango e-inshorensi kumaziko enkukacha ngenxa yomonakalo nelahleko, ngokunjalo nentlawulo yamatyala osetyenziso ezivela kwiSebe lezoThutho neMisebenzi kaRhulumente kulungiselelwa ukusetyenziswa kwamaziko enkcubeko njengeendawo zokubekela bucala kunye novalelo ukuthintela ukwasuleleka sisifo kunyaka-mali odlulileyo.		
22.3	Okukhutshelweyo neenkxaso-mali ezifunyenweyo: Unxaxho lubangelwe zintlawulo zokhutshelo ezangezelelweyo ezifunyenwe zivela kwiSebe leMicimbi yeNkcubeko neMidlalo ukubuyekeza iqumrhu ngelahleko yengeniso ngenxa yempembelelo yeCOVID-19 kumaziko.		
22.4	Enye ingeniso evela kwintengiselwano ezingezizo ezotshintshiselwano: Olu hlahlo lwabiwo-mali lunikezelelwe ukusabela kumonakalo ongakhoyo kumaziko enkcubeko. Kunyaka ophantsi kovavanyo, akubangakho zehlo ezidinga ukukhutshwa kwemali.		
22.5	Inkcitho ngokubanzi Unxaxho lubangelwe kukuvalwa kwamaziko enkcubeko isithuba iside sonyaka-mali, okube nomphumela kulungiso olungephi kunye nenkcitho yepropati eyenziweyo kunoko bekucwangcisiwe.		
23.	UkuSebenza kweBBBEE Ingcaciso ngohambelwano kunye noMthetho weB-BBEE ibandakanywe kwingxelo yonyaka phantsi kwecandelo elinesihloko iIngcaciso yokuSebenza yoHambelwano lweB-BBEE.		

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Government**

PR170/2022
ISBN: 978-0-621-50418-7