



**Western Cape
Government**



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



Western Cape Cultural Commission

Annual Report

2022/2023

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COVER PICTURES

Cover Page Top:

Drama Development Workshop Production by Zabalaza at Schoemanspoort
Cultural Facility and Rhythmical Seeds at Knysna

Cover Page Bottom:

Rhythmical Seeds at Knysna and Dance Project by Jazz Art at Okkie Jooste Cultural Facility

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
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EXTERNAL AUDITORS:	Auditor-General South Africa 19 Park Ln, Milnerton, Cape Town,7441
BANKERS:	Nedbank

2. LIST OF ABBREVIATIONS/ACRONYMS

AA	Accounting Authority
AFSA	Annual Financial Statements
AGSA	Auditor-General of South Africa
BBBEE	Broad Based Black Economic Empowerment
CFO	Chief Financial Officer
DCAS	Department of Cultural Affairs and Sport
D: ERM	Directorate Enterprise Risk Management, Department of the Premier
DoCS	Department of Community Safety
DSAC	Department of Sports Arts and Culture
DTPW	Department of Transport and Public Works
ECM	Enterprise Content Management
EPWP	Expanded Public Works Programme
EQPRS	Electronic Quarterly Performance Reporting System
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
FMPPI	Framework for Managing Programme Performance Information
MEC	Member of [Provincial] Executive Council (Provincial Minister)
MTEF	Medium Term Expenditure Framework
NAC	National Arts Council
NTR	National Treasury Regulations
PAA	Public Audit Act
PFMA	Public Finance Management Act,1999
POPIA	Protection of Personal Information Act
PTI	Provincial Treasury Instructions
SCM	Supply Chain Management
TID	Technical Indicator Description
UAMP	User Asset Management Plan
VIP	Vision Inspired Priorities
WCCC	Western Cape Cultural Commission

3. FOREWORD BY THE CHAIRPERSON

I am delighted to present the Western Cape Cultural Commission's Annual Report outlining the work done and achievements during 2022/2023 financial year.

The Western Cape Cultural Commission is a statutory body established in terms of the Western Cape Cultural Commission and Cultural Council Act, 1998. The mandate of the WCCC is to advise the MEC responsible for Cultural Affairs and Sport on the preservation, promotion and development of arts and culture in the Western Cape Province. The WCCC is a Schedule 3C public entity.

During the period under review, the Commission prioritised building of sustainable partnerships with communities across the Western Cape province. To this effect, seven registered cultural councils were supported to implement diverse cultural programmes within their communities. Programmes executed enhanced understanding and practice of the diverse cultures of the people of the Western Cape. The programmes contributed to building coherent and sustainable communities whose members are grounded on their rich and diverse cultures.

For the year under review, the AGSA changed their audit approach from expressing an audit opinion on the Financial Statements to conducting a review of the financial statements. This is based on the differentiated audit approach, introduced by the AGSA. The change in audit approach will result in a reduction in the overall audit cost for the Entity.

The Annual Performance Plan of the Commission is implemented by the staff of the Department of Cultural Affairs and Sport as the Commission does not have permanent employees.

Despite setbacks experienced at facilities due to theft, there has been a notable increase in revenue collection. The revenue will assist in enhancing maintenance and management of facilities managed by the Commission.

The Commission is very thankful for the quality services provided by the Department of Transport and Public Works in repairing electrical damages resulting from theft in Groot Drakenstein facility. The WCCC acknowledges with great appreciation and humility the strategic relationship and support it received from the Department of Community Safety which assisted by drafting Safety Assessment Reports for facilities managed by the Commission. In the overall, the Commission has worked very well with several Departments across the Western Cape Administration as well as communities across the province.

The energy crisis remains a major challenge hampering the smooth implementation of programmes by community members in cultural facilities under the management of the Commission. In addition, loadshedding contributed to increasing theft at cultural facilities.

Though I highlighted an increase in revenue collection, lack of sufficient funding to support all deserving and registered cultural councils across the province remain a challenge.

Henceforth, the Commission should develop more strategies aimed at mobilisation of sufficient funding and other resources for distributions to more cultural organisation focusing on enhancement of cultural practices in their communities.

Over the medium to long term, the Commission should focus on securing more resources to be used to upgrade cultural facilities to world class cultural and digital hubs. Improved technology at the cultural facilities will improve connectivity and computing skills of youth and other users.



The Commission should continue striving to mobilise resources to be used to expand the cultural development programmes. It should endeavor to provide financial support to more cultural councils. This should be premised on proper safeguards to ensure prudent use of financial resources and all assets acquired to operationalise programmes and projects.

My statement will be incomplete without acknowledging the contribution made by the MEC in providing leadership and guidance to the Commission, members of the Standing Committee for Community Safety, Cultural Affairs and Sport for their oversight. Equally, let me thank the staff members of the Department of Cultural Affairs and Sport for their professional and skilled manner in which they approach their work as well as extend my appreciation to members of the WCCC for their dedication and stewardship.

In conclusion, let me thank all people who have been directly and indirectly involved in the implementation of cultural programmes in communities across the province. I am very confident that into the future the Commission and the staff of the Department of Cultural Affairs and Sport will continue approaching the work at hand with professionalism and due diligence.



Ms. Q Samie
Chairperson
31 August 2023

4. ACCOUNTING AUTHORITY’S OVERVIEW

General financial review of the public entity

Despite the economic challenges and social conditions posed by the Covid 19 pandemic, the facilities were maintained at acceptable standards for users. Usage increased significantly during the latter part of the year, and this augmented the income received.

Spending trends of the public entity

Objective	2022/23			2021/22		
	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	2 730	2 548	182	2 100	1 624	476
Total	2 730	2 548	*182	2 100	1 624	476

* The variance is mainly due to delays in the Supply Chain Management process as suppliers did not quote according to the advertised specifications

Capacity constraints and challenges facing the public entity.

The administrative support is executed by departmental officials as the entity does not employ fulltime staff. There is a shortage of permanent personnel at the facilities and support is provided by the EPWP beneficiaries to execute daily operations at the facilities.

Discontinued key activities/activities to be discontinued.

N/A

New or proposed key activities.

N/A

Requests for roll over of funds.

N/A

Supply Chain Management

The SCM processes are administered by the CFO support unit seated within the office of the CFO.

All concluded unsolicited bid proposals for the year under review.

N/A

Whether SCM processes and systems in place

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

Challenges experienced and how resolved.

Loadshedding compromised security and operations at the facilities. The armed response conducted patrols and sensors have been installed at key entry points.

Outlook/ Plans for the future to address financial challenges.

A feasibility study was commissioned to explore a revised management usage model for additional revenue streams at two facilities.

Events after the reporting date

N/A


Economic Viability

The WCCC maintains the facility to an acceptable standard because of the assistance of the Department of Transport and Public Works. Among the services they provide is advice, guidance, and major maintenance work at the facilities which they execute.

Acknowledgement/s or Appreciation

I would like to acknowledge the work of the Auditor-General South Africa, who conducted an audit of the Annual Financial Statements and performance information. I extend my appreciation to the Audit Committee that provided a critical appraisal of the Annual Report and its oversight role throughout the year relating to the financial and non-financial results of the entity.

Finally, I acknowledge the role and support of the Minister, Ms Anroux Marais for her strategic direction and guidance and the departmental staff for their unwavering support and assistance.



Ms. Q Samie
On behalf of the Accounting Authority
31 August 2023

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

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

- All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General.
- The annual report is complete, accurate and is free from any omissions.
- The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- The Annual Financial Statements (Part F) have been prepared in accordance with the standards applicable to the public entity.
- The Accounting Authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.
- The Accounting Authority is responsible for establishing and implementing a system of internal control has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.
- The external auditors are engaged to express an independent conclusion on the annual financial statements.

In our 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 2023.

Yours faithfully



Ms. Q Samie
On behalf of the Accounting Authority
31 August 2023

6. STRATEGIC OVERVIEW

6.1. Vision

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

6.2 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.

6.2. Values

Caring, Competence, Accountability, Integrity, Innovation, Responsiveness.

7. LEGISLATIVE AND OTHER MANDATES

7.1 Constitutional mandate

Section	Direct Responsibility of the Western Cape Cultural Commission
Constitution of the Republic of South Africa, 1996	
Section 30: Language and culture	The 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 41: Principles of cooperative government and intergovernmental relations	The WCCC cooperates with all spheres of government in the execution of its mandate.
Schedule 4: Functional Areas of Concurrent National and Provincial Legislative Competence	Cultural matters: <ul style="list-style-type: none"> • The WCCC works closely with the national Department of Sports, Arts and Culture and associated organs of state regarding concurrent arts, culture and heritage matters.
Section 81	<p>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:</p> <ul style="list-style-type: none"> • 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. <p>The WCCC ensures that DCAS provides for the cultural needs of communities in the Western Cape as prescribed by legislation.</p>

Section	Direct Responsibility of the Western Cape Cultural Commission
Constitution of the Republic of South Africa, 1996	
Section 195: Basic values and principles governing public administration	Department of Cultural Affairs and Sport officials must adhere to the provisions of section 195, which provides a description of the democratic values and principles governing public administration. Section 195(1) (b) requires the promotion of the efficient, economic and effective use of resources. This implies that programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.
Section 70	<p>Provincial legislation must provide for the establishment and reasonable funding, within the Western Cape Government's available resources, of a cultural council or councils for a community or communities in the province which share a common cultural and language heritage.</p> <p>Registration of and support to cultural councils:</p> <ul style="list-style-type: none"> The Western Cape Cultural Commission is tasked with the registration of, and support to, registered cultural councils. DCAS has oversight of the WCCC and provides the Commission with administrative and financial support.

7.2 Legislative and policy mandates

The Western Cape Cultural Commission was established by the Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act 14 of 1998). The WCCC was listed as a Schedule 3, part C provincial public entity on 1 June 2001 in terms of the Public Finance Management Act, 1999 (Act 1 of 1999).

The WCCC operates within the legislative and policy mandates described in the tables below.

Legislation	Reference	Key Responsibilities of the WCCC
Public Finance Management Act	Act 1 of 1999	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.
Western Cape Cultural Commission and Cultural Councils Act	Act 14 of 1998	The Western Cape Cultural Commission preserves, promotes and develops culture in the Western Cape, in accordance with a policy determined by the MEC (member of the [provincial] Executive Committee). The WCCC advises the MEC on the preservation, promotion and development of arts and culture in the Western Cape.
Traditional and Khoi – San Leadership Act	Act 3 of 2019	<p>The main objectives of the Act are:</p> <ul style="list-style-type: none"> To make provision for the recognition of Khoi-San leadership; To consolidate the National House of Traditional Leaders Act, 2009, and The Traditional Leadership and Governance Framework Act, 2003: To address certain limitations in the existing legislation: To effect consequential amendments to other laws.
Promotion of Administrative Justice Act	Act 3 of 2000	<p>This Act:</p> <ul style="list-style-type: none"> sets out the rules and guidelines that administrators must follow when making decisions; requires administrators to inform people about their right to review or appeal and their right to request reasons; requires administrators to give reasons for their decisions; and gives members of the public the right to challenge the decisions of administrators in court.
Promotion of Access to Information Act	Act 2 of 2000	<p>This Act gives effect to the right to have access to records held by the state, government institutions and private bodies. Among other things the Entity must:</p> <ul style="list-style-type: none"> Compile a manual that explain to members of the public how to lodge an application for access to information that the entity holds; Appoint an information officer to consider requests for information held by the entity.

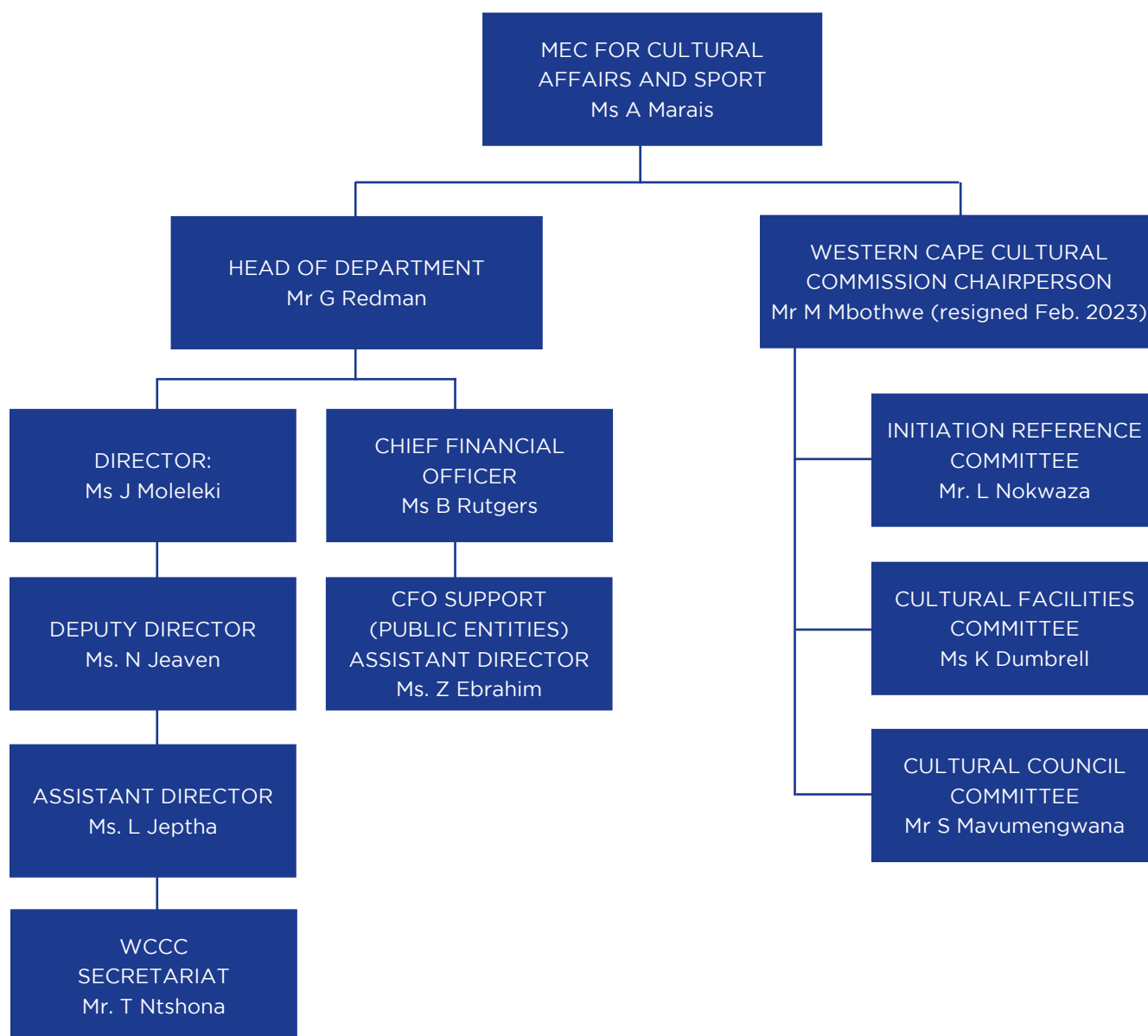
Legislation	Reference	Key Responsibilities of the WCCC
Protection of Personal Information Act	Act 4 of 2013	The Act promotes the protection of personal information processed by public and private bodies; to introduce certain conditions to establish minimum requirements for the processing of personal 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.
Customary Initiation Act	Act 2 of 2021	The Act provides for the effective regulation of customary initiation practices; 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.
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.
Preferential Procurement Policy Framework Act, 2000	Act 5 of 2000	To give effect to section 217(3) of the Constitution by providing a framework for the implementation of the procurement policy contemplated in section 217(2) of the Constitution.

7.3 Institutional Policies and Strategies over the five-year planning period

Policy	Description
Code of Conduct for WCCC Members	The primary purpose of the Code is to promote exemplary conduct amongst members to give the WCCC institutional credibility.
Registration and De-registration of Cultural Councils Policy	This policy provides for the registration of cultural councils to represent people sharing a common cultural or language heritage. It gives effect to the principle of respecting, nurturing, upholding and protecting cultural diversity in the Western Cape and South Africa as a whole. The policy enables the WCCC to deregister cultural councils when there are good grounds to do so.
Cultural Facilities Usage Policy	To provide a framework for the Accounting Authority of the WCCC to manage revenue economically and effectively and to promote the full utilisation of assets under the Commission's control.
WCCC Financial Delegations	Delegations of power issued by the Accounting Authority in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999.
WCCC SCM Delegation	Delegations of power issued by the Accounting Authority in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999.

Policy	Description
Enterprise Risk Management Strategy and Implementation Plan	To give effect to the requirements of the Public Finance Management Act, Act 1 of 1999, Section 51(1)(a)(i) which states that the Accounting Authority must ensure that the entity has and maintains an effective, efficient and transparent system of financial and risk management and internal control.
Materiality Framework	The Accounting Authority is required to develop and agree on a framework of acceptable levels of materiality and significance with the Executive Authority in consultation with external auditors.
Fraud Prevention Plan	The policy provides response mechanisms to report investigate and resolve incidents of fraud which impact on the WCCC.
Debtors' Management	The accounting authority must control debtors for the utilisation of cultural facilities.
Remuneration of Members	To facilitate payment to members of the WCCC nominated to attend conferences, projects, meetings and workshops on behalf of the Commission.
Supply Chain Management Policy	To regulate supply chain management within the entity

8. ORGANISATIONAL STRUCTURE



1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs the necessary procedures on the performance information to report on the material findings.

Refer to page 44 for the Report of the Auditor-General, published in Part F: Financial Information.

2. OVERVIEW OF PERFORMANCE

2.1. Service Delivery Environment

The WCCC has been resolute in focussing on delivering on its mandate for the year under review. The commission needed to rethink, reset, and reimagine, as it remodelled towards greater sustainability and responded to the economic and social challenges brought about by the pandemic. Lessons learned from the pandemic enabled the WCCC to change their approach about the human and physical resources at its disposal.

During the year under review creativity remained the nexus of planning as the commission looked to new ideas and fresh approaches to respond to the economic, environmental, and social challenges presented by the pandemic and further to seize the opportunities that emerged. The WCCC responded in a coordinated way and operations were tailored to the situation at any given time.

The cultural facilities under the management of the public entity experienced challenges as part of the continuous load shedding implemented because of the energy crisis. The entity acquired free standing LED lanterns to compensate and enable clients to continue rolling out of their programmes. Although the challenge continued, this did not deter clients from using the facilities. The electrical appliances, wall plugs and the electrical distribution boxes at the facilities suffered continuous breakdowns, but the DTPW rendered professional repair services on request from the Commission. As part of the solution to these aspects, the DTPW indicated that current switches in the electrical distribution boxes will be replaced with surge switches during the next financial year.

Loadshedding impacted the safety and security aspects at the Groot Drakenstein facility in Simondium as theft of waterpipes, cables and burglaries increased. It has been the third time that the automated gate motor at the main access gate was removed which increased the risk of illegal trespassing and compromised the safety of the movable and immovable assets under the management of the public entity. This required a closer working relationship with the security companies, the police as well as the Department of Community Safety who assisted by drafting safety assessment reports to assist the Commission. These were used as guidelines to reprioritise the budget and determine appropriate measures to be implemented.

The funding process for registered Cultural Councils was executed online. This proved to be effective as all documentation and information was easily accessible when required and the committee could adjudicate virtually, reducing costs. The Commission supported the activities of seven Cultural Councils across the province.

WCCC, staff and communities showed remarkable resilience as they responded to the year by adapting to external environment changes. The facilities were opened for overnight bookings and internal adjustments were made to ensure compliance at all levels. At the beginning of the year, the facilities could only accommodate 50% capacity at any given time, and this impacted the income generated. From July 2022, the facilities accepted bookings for full capacity. This increased the income generated considerably.

Mindful of the potential for diverse usage of the facilities and new income streams, a feasibility study commenced to explore the potential of maximum utilization of the facilities. The study will make recommendations for future consideration to ensure the sustainability of the facilities for community usage.

2.2. Organisational environment

In terms of section 13 of the Western Cape Cultural Commission and Cultural Councils Act, no 14 of 1998, staff of the Department of Cultural Affairs and Sport are responsible for the administrative work of the WCCC inclusive of the secretariat. The CFO's support unit assists with the overall financial management of the entity.

The WCCC, chairperson, Mr Mandla Mbothwe, resigned in February 2023 and the deputy chairperson, Ms Quahnita Samie, presided over matters until a new chair was elected. This ensured that the performance indicators of the WCCC were achieved, as stated in the approved Annual Performance Plan. Quarterly plenary and committee meetings were held as planned. The WCCC has three sub committees namely Facilities, Cultural Councils, and the Initiation Reference Committee.

In keeping with the Customary Initiation Act of 2021, section 11.3, the second WCPICC was established on the 1 July 2022 for a 5-year term. The core mandate of this structure is to manage the implementation of the Act. The Act seeks to provide for the effective regulations of customary initiation practices. It also provides for the responsibilities, roles and functions of the various role-players involved in initiation practices.

As part of the EPWP's job creation programme, the facilities provide placement for unemployed youth beneficiaries. As a result, beneficiaries gained workplace experience and skills which could serve them well when applying for permanent jobs. The programme is funded by the Department of Cultural Affairs and Sport.

2.3. Key policy developments and legislative changes

N/A

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 utilization of the cultural facilities	Number of users accessing the cultural facilities

During 2022/23 financial year, the Commission contributed to the National Outcomes of the Medium-Term Strategic Framework (MTSF) 2019 - 2024.

MTSF Priority	Commission`s contribution
Priority 5: Spatial integration, human settlements, and local government	The cultural facilities offered communities and organisations physical spaces to use for activities aligned with the mandate of the Commission. During the latter part of the year the facilities opened for overnight bookings and afforded opportunities for wellness programmes to be presented. The facilities committee gave input to the aspects to be addressed in the feasibility study to create an improved management usage model to generate new revenue streams, as a pilot at the two facilities.
Priority 6: Social Cohesion and safe communities	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.

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 instil a sense of pride and belief in the ability of humanity to succeed despite adversity.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1. Programme 1: Western Cape Cultural Commission

The WCCC advises 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 prescribed by the Act. These areas determine the functions of the Commission namely:

- to control, manage, develop, and maintain moveable and immoveable 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

The WCCC recognises the diverse cultures within the province and strives to encourage broader participation in activities by supporting platforms for cultural interaction to promote mutual understanding of cultural practices. During the year under review the Commission supported seven registered cultural councils to execute their programmes within communities. The programmes varied and was 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 table below reflects the financial support rendered to the registered cultural councils during the year under review towards the hosting of their cultural activities.

Cultural council	Type of organisation	Purpose of funds	Amount transferred	Project date/s	Project venue
Gorachouqua Tribal House of Cape Khoi	NPO	Heritage Day Cultural Event	R 30 000	24 September 2022	Youth for Change Centre, Retreat
Cochoqua Khoisan Tribal House	NPO	Restoration of Humanity Conference	R30 000	19 November 2022	Jewish Hall, Wherry Road, Muizenberg
Khoe - San Indigenous Women in Action	NPO	Conference	R30 000	10 September 2022	The Galley, Bayside restaurant, Fish hoek, Cape Town
Igugu lamaXesibe Cultural Council	NPO	Igugu LamaXesibe Cultural Imbizo	R30 000	26 November 2022	Vusisizwe Creche Hall, Crossroads
Gourikwa House Cultural Organization	NPO	Outreach Youth Awareness in Rural areas	R30 000	November 2022 - 15 January 2023	Garden Route Rural areas
Pondoland of the Western Cape	NPO	Launch of the Pondoland of Western Cape	R30 000	7 October 2022	Philippi Community Sports Complex
Nyahbinghi House of Paarl	NPO	Rastafarian Cultural Festival	R30 000	7 - 10 April 2023	New Orleans Park, Paarl
TOTAL			R210 000		

Cultural Facilities

The WCCC contributes to wellness and the reduction of social ills within communities through the provision of safe and tranquil environments at the facilities. It also facilitates dialogue among diverse groupings. The facilities were not fully utilised during the reporting period, however maintenance and upkeep continued unabated.

Safety remains a concern and the erection of fencing, and the automated gates were successfully completed as planned at the Koekenaap facility. This infrastructure project was spearheaded by the Department of Transport and Public Works as part of the approved CAPEX Report for the year under review. It enhanced the safety of clients using the facility to roll out their programmes and staff living on the premises, in state housing.



Fence and automated gates at the Koekenaap cultural facility.



Damage inflicted by strong winds at Koekenaap cultural facility in Koekenaap.

However, shortly after being erected, strong winds in the Matzikamma region, resulted in a tree being blown over damaging the fence. The damage was repaired by the DTPW, as the fence and automated gates were installed by their appointed service provider.

The energy crisis impacted the facilities as the lighting does not function optimally during prolonged periods of loadshedding. This led to burglaries and the theft of pipes and a gate motor at the Groot Drakenstein facility in Simondium. To curtail further incidents the dilapidated fence is to be replaced with a new security fence in the 2023/24 financial year. The scoping report was concluded by the appointed consultant during the year under review.



Gate motor stolen at Groot Drakenstein cultural facility in Simondium.

The influx of baboon troupes has caused considerable damage at the Okkie Jooste facility. They broke downpipes and damaged the brittle roofs and the gutters of chalets. A consultant was appointed and a thorough scoping and assessment of the damage at the facility was completed. It is envisaged that repair work will commence in the new financial year.

Routine testing of the water quality revealed that it is unsuited for human consumption and water coolers were placed at the Koekenaap facility. A filtration system was installed for water for general usage.

Dual usage facilities at the Melkbos OppieSee cultural facility have been improved to allow more diverse activities to take place simultaneously.



The refurbished breakaway room at Melkbos OppieSee cultural facility.

Initiation Programme

As much as the Provincial Initiation Co-ordinating Committee was formally established during the period under review, the Initiation Reference Committee which a sub-committee of the Commission, continued ensuring that challenges plaguing cultural initiation are addressed.

Consequently, trauma and casualties associated with cultural initiation had been minimized drastically. Henceforth, all stakeholders responsible for safe and healthy initiation agree that both winter and summer initiation seasons were a great success.

Table 3.1.
Outcomes, outputs, output indicators, targets, and actual achievements:

No.	Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Planned Annual Target 2022/23	Actual Achievement 2022/23 until date of re-tabling	Deviation from planned target to Actual Achievement 2022/23	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
1.3	Optimal utilisation of the cultural facilities	Usage of facilities	Number of users accessing the cultural facilities	2 401	5 995	7 550	1 555	Once COVID 19 restrictions were eased, 100% occupation of facilities were allowed which increased user numbers considerably.	The data source in the TID was revised to better reflect the definition of the indicator.

Table 3.2.
Outcomes, outputs, output indicators, targets, and actual achievements:

Programme / Sub-programme									
No.	Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
1.1	Diverse cultural activities within communities	Transfer payment to registered cultural councils	Number of registered cultural councils supported through Transfer Payments.	7	7	7	7	N/A	N/A
1.2	Well maintained and safe cultural facilities	Implementation of approved maintenance plan.	Number of facilities upgraded or maintained to ensure suitability and safety for users.	7	7	7	7	N/A	N/A
1.3	Optimal utilisation of the cultural facilities	Usage of the cultural facilities	Number of users accessing the cultural facilities.	171	2 401	5 995	11 375	5 380	Once COVID 19 restrictions were eased, 100% occupation of facilities were allowed which increased user numbers considerably

Strategy to overcome areas of under performance

N/A

Reporting on the Institutional Response to the COVID-19 Pandemic

N/A

Linking performance with budgets

Programme/ activity/ objective	2022/23			2021/22		
	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	2 730	2 548	*182	2 100	1 624	476
Total	2 730	2 548	182	2 100	1 624	476

*The variance is mainly due to delays in the Supply Chain Management process as suppliers did not quote according to the advertised specifications.

4. REVENUE COLLECTION

Source of Income	2022/2023			2021/2022		
	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	2 023	2 519	(496)	1 400	884	*516
Transfer Payment	627	627	0	600	1100	(500)
Interest Income	80	239	(159)	100	110	(10)
Total	2 730	3 385	*(655)	2 100	2 094	6

* The variance mainly relates to fees from facilities due to the increase in the usage of the cultural facilities after the lifting of Covid-19 restrictions.

5. CAPITAL INVESTMENT

N/A

PART C: GOVERNANCE

1. INTRODUCTION

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

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

2. PORTFOLIO COMMITTEES

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

Standing Committee on Community Safety, Cultural Affairs and Public Accounts	
Date of hearing	Matter under consideration
27 October 2022	Discussion on the 2021/22 Annual Reports of the Department of Cultural Affairs and Sport and its entities: Heritage Western Cape, the Western Cape Cultural Commission, and the Western Cape Language Committee.
28 November 2022	Deliberation on Vote 13: Cultural Affairs and Sport in the Schedule to the Western Cape Adjustments Appropriation Bill, 2022.
16 March 2023	Discussion of Vote 13: Cultural Affairs and Sport, in the Schedule to the Western Cape Appropriation Bill, 2023

Standing Committee on Public Accounts	
Meeting	Topic
27 October 2022	Deliberation on the 2021/2022 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 2022; 31 October 2022; 31 January 2023; 30 April 2023
In-year Monitoring Report	31 July 2022; 31 October 2022; 31 January 2023; 30 April 2023

4. THE ACCOUNTING AUTHORITY

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.
- Places under its supervision in terms of Section 21(1)(a) or (b).
- 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
- 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.
- Providing information to preserve, promote and develop culture.

Commission Charter

N/A

Composition of the Commission

The composition of the board is 12 members as appointed in 2022 for a three-year term by the Minister of the Department of Cultural Affairs and Sport.

Composition of the Commission

The composition of the board is 12 members as appointed in 2022 for a three-year term by the Minister of the Department of Cultural Affairs and Sport.

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 PM	WCCC member	1 February 2022	N/A	BA, Drama Honours (US) Drama Degree	National Singing competition (ATKV). Recorded an Album for Music Video. Nominated for the SAMA Awards. FNB vita awards for Cabare. Own Production in Cabare. Chairperson for Mosselbay Creative Cultures Association. Drama. Community involvement in Arts and Culture programmes in Music and Theater. In 2001 I was awarded with a "Beiteltjie" from Cordis Trus for my contribution to Afrikaans writing and musical art.	None	None	4
Mbothwe M	WCCC chairperson (Resigned)	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. Interdisciplinary theatre-maker and creative producer with 25 years industry experience. Multi Awards winner. Literary Arts. Humanities. Youth Development.	None	None	3

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
Myers MA	WCCC member	1 February 2022	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. Marketing Western Cape for BMG records which became SonyMusic for 17 years. Performing Arts. Literary Arts. Involvement with youth development (rural areas workshops).	None	None	4
Muthien B	WCCC member	1 February 2022	N/A	Masters University of Cape Town. Bachelor of Social Science (Hons). Bachelor of Arts.	Researcher. Facilitator. Writer. Poet. Events Co-ordinator. Literary Arts. Humanities (History, Art, cultural history, culture). Performing Arts, Cultural Industries. Involvement with youth development.	None	None	3
Hop JD	WCCC member	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. Currently training children to experience authentic riel dance. Humanities. Involvement with youth development	None	None	6

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
Mavume-ngwana SI	Cultural Councils chairperson	1 February 2022	8 March 2023	Matric. Industrial Psychology. Diploma in Marketing Management.	South African Geographical Names Council (Council Member). Member of Council: HWC. Chairperson: WCGNC. WCCC member. Founder and Director: Indalo Heritage NPO. Humanities (History, Art, cultural history, culture). Involvement of youth in Culture.	None	None	2
	WCCC member							4
Arendse MC	WCCC member	1 February 2022	N/A	Grade 11. Competency in National Firearms Control Act, NGF 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. Practitioner of Heritage and Culture since the Dorob (Right of Passage). Creation of a balanced history of Western Cape (DCAS) Accredited service provider Red Door Small businesses support centre. Support to youth.	None	None	None	3
	Cultural Council Chairperson	10 March 2023						2

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
Dumbrell KE	Cultural Facilities Chairperson	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. Since 1996 exploring the Heritage field that encompasses. Research interest in spatial and social history. Involvement with youth development while working at the writing Centre in UCT	None	None	0
	WCCC member							2
Samie Q	WCCC Deputy Chairperson	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. Policy drafting. Currently a Council member of Robben Island. Involved in travelling museum exhibitions. Declaration of Heritage sites. Involvement in youth. Served two terms in the Heritage Western Cape.	None	None	1
	WCCC Interim Chairperson	23 February 2023						

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directors-hips (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
Nokwaza LG	Initiation Reference Committee Chairperson	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. Policy Formulation Literary arts Humanities (history, art, cultural history, culture) Involvement of youth in culture Cultural industries (cultural tourism, craft, design)	None	None	1
	WCCC member							4
Van Blerk CI	WCCC member	1 February 2022	N/A	National Senior certificate. Bachelor of Commerce.	Recording Artist (Charlie Void). Branch chairperson of Atlantic Seaboard (DA) DA youth constituency chairperson of Good Hope. Executive Director of the Turn Around Project (PBO) CEO & Founder of Park-share Technologies. Performing Arts. Humanities. Involvement with youth. Financial Management. Risk Management. Diplomacy. International Relations. Foreign Policy. Local Governance. Climate change Mitigation. Technology. Political Leadership. Governance and Administration.	None	None	4

No. of Meetings attended	5
Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	None
Board Directors-hips (List the entities)	None
Area of Expertise	Dispatch Supervisor. Shop Assistant and Cashier. Electrician at Noliitha (Pty) Ltd. EPWP at Schoemanspoort Cultural Facility. Xam Kal Ke! House of Traditional Leaders. High Commissioner – Arts and Culture, Sport and Recreation in Greater. Dance School (Riel Dance). Humanities. Involvement with youth Development. Cultural Industries
Qualifications	Matric. Certificate N4 Computer Practice. Certificate at Chrysalis Academy. Certificate of Completion.
Date resigned	N/A
Date appointed	1 February 2022
Designation (in terms of the Public Entity Board structure)	WCCC member
Name	Winster W

Committees

Committee	No. of meetings held	No. of members	Name of members
Western Cape Cultural Commission	4	12	L Nokwaza Q Samie (interim Chairperson) M Mbothwe (ex-Chairperson) S Mavumengwana K Dumbrell M Meyers C Van Blerk B Muthien M Arendse W Winster P Baard JD Hop
Initiation Reference Committee	1	3	L Nokwaza (Chairperson) M Mbothwe S Mavumengwana
WCCC Cultural Facilities Committee	0	5	K Dumbrell (Chairperson) Q Samie M Meyers C Van Blerk B Muthien
WCCC Cultural Councils Committee	2	5	M Arendse (Chairperson) S Mavumengwana (ex Chairperson) W Winster P Baard JD Hop

Remuneration of Commission 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 R501.00 per hour, the Deputy Chairperson's rate is R353.00 per hour and the rate for members' is R307.00 per hour.

Name	Remuneration R' 000	*Other allowance (S&T) R' 000	Total R' 000
Baard PM	4	**6	10
Mbothwe M	7	1	8
Myers MA	5	3	8
Muthien B	5	1	6
Hop JD	7	2	9
Mavumengwan SI	6	0	6
Arendse MC	6	1	7
Dumbrell KE	3	3	6
Samie Q	1	0	1
Nokwaza LG	6	3	9
Van Blerk CI	5	1	6
Winster W	6	***12	18
TOTAL	61	33	94

* Other allowance (S&T are the members travel claims for face-to-face meetings.

** The member travels from Mossel Bay to attend face-to-face meetings.

*** The member travels from Oudtshoorn to attend face-to-face meetings.

5. RISK MANAGEMENT

The WCCC is represented by the Director of Arts, Culture and Language on the Enterprise Risk Management and Ethics Committee (ERMECO) of the Entity to assist the Accounting Authority in executing its responsibilities relating to risk management.

Enterprise Risk Management Policy and Strategy

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

The Enterprise Risk Management (ERM) strategy and implementation plan outlines how the 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 24 May 2012) 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	21/08/2021
Ms B Rutgers	Director: Financial Management (CFO)	4	01/04/2019
Ms C van Wyk	Chief Director: Cultural Affairs	3	08/07/2022
Ms C Sani	Director: Library Service	4	01/04/2019
Mr D Esau	Deputy Director: Internal Control (Risk Champion)	4	01/04/2019
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	3*	01/04/2019
Ms J Boulle	Head Youth and After-School Programme	4	01/04/2019
Ms J Moleleki	Director: Arts, Culture and Language Services	3*	01/04/2019
Mr M Janse van Rensburg	Director: Museums, Heritage and Geographical Names Services	3*	29/10/2021
Dr L Bouah	Chief Director: Sport and Recreation	4	01/04/2019
Ms. N Dingayo	Director: Provincial Archive Service	3*	12/03/2019
Mr S Julie	Director: Strategic and Operational Management Support	2*	01/04/2019
Mr K Blacker	Director: Enterprise Content Management	1*	01/04/2019
Mr T Tutu	Director: Sport Promotion	4	01/04/2019
Mr P Hendricks	Director Sport Development	2*	01/04/2019

**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:

Name	Position	Attended
Ms A Haq	Director: Enterprise Risk Management	4
Ms C Cochrane	Chief Risk Advisor: Enterprise Risk Management	2
Mr P De Villiers	Deputy Director: Internal Audit	4
Mr P Swartbooi	Director: Internal Audit	1
Ms M Natesan	Deputy Director: Provincial Forensic Services	4
Mr E Peters	IT Risk Practitioner: IT Governance	1

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 AA 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 risk considered and addressed during the year

The key risk of the entity is “Insufficient rental income to cover expenditure on maintenance for the facilities”. The Cultural Facility Usage Policy is also restrictive to other income generation mechanisms. The Department of Cultural Affairs and Sport is currently conducting a feasibility study on potential income generation within the WCCC mandate to address this. During this financial year the risk was reduced to moderate because the economic conditions have improved since COVID-19 and there is currently an increase in revenue to cover expenditure for the maintenance of the facilities.

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 2022/23 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 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. This is an ongoing process to ensure that Public Entity maintains their clean audit outcomes.

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

7. INTERNAL AUDIT AND AUDIT COMMITTEES

Internal Audit provides management with independent, objective assurance and consulting services designed to add value and to continuously improve the operations of the Public Entity. It should assist the Public 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 Public Entity included six assurance engagements, two transversal engagements and three 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 Public 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, Fraud and Corruption

The table below discloses relevant information on the audit committee members.

Name	Qualifications	Internal or external	If internal, position in the Department	Date appointed	Date Resigned	No. of Meetings attended
Mr Pieter Strauss (Chairperson)	BCom Accounting; BCompt Honours; 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	6

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 Entity’s assets and can negatively impact on service delivery efficiency and the Entity’s reputation.

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

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

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

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 Service.

10. MINIMISING CONFLICT OF INTEREST

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

11. CODE OF CONDUCT

Members are issued with a code of conduct which guides exemplary behavior.

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Occupational Health and Safety Awareness sessions are conducted annually at the facilities in liaison with the Department of Community Safety.

13. COMPANY /BOARD SECRETARY (IF APPLICABLE)

N/A

14. SOCIAL RESPONSIBILITY

N/A

15. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2023.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 51(1)(a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

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

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

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

- DPSA Delegations Framework
- Initiation Practices
- WC Archives and Record Service
- Internal Control Unit Review
- Conditional Grants - Sport
- Transfer Payments - Libraries

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.

Auditor General's Report

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 conclusion 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

Date: 11 August 2023

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

PART E: PFMA COMPLIANCE REPORT

IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

1.1 Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2022/23	2021/22
	R'000	R'000
Opening balance	-	-
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	0	0

Reconciling notes

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure that was under assessment in 2021/22	-	-
Irregular expenditure that relates to 2021/22 and identified in 2022/23	-	-
Irregular expenditure for the current year	-	-
Total	0	0

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

Description ¹	2022/23	2021/22
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total²	0	0

¹ Group similar items

² Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

c) Details of current and previous year irregular expenditure condoned

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure condoned	-	-
Total	0	0

d) Details of current and previous year irregular expenditure removed - (not condoned)

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	0	0

e) Details of current and previous year irregular expenditure recovered

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure recovered	-	-
Total	0	0

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

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure written off	-	-
Total	0	0

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

Description
Not applicable

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

Description
Not applicable

i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
Not applicable

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2022/23	2021/22
	R'000	R'000
Opening balance	-	-
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure written off	-	-
Less: Fruitless and wasteful expenditure recoverable	-	-
Closing balance	0	0

Reconciling notes

Description	2022/23	2021/22
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2021/22	-	-
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23	-	-
Fruitless and wasteful expenditure for the current year	-	-
Total	0	0

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

Description ³	2022/23	2021/22
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total⁴	0	0

c) Details of current and previous year fruitless and wasteful expenditure recovered

Description	2022/23	2021/22
	R'000	R'000
Fruitless and wasteful expenditure recovered	-	-
Total	0	0

³ Group similar items

⁴ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2022/23	2021/22
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	0	0

d) Details of current and previous year disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure

Disciplinary steps taken
Not applicable

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

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

Material losses through criminal conduct	2022/23	2021/22
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	0	0

b) Details of other material losses

Nature of other material losses	2022/23	2021/22
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	0	0

c) Other material losses recovered

Description	2022/23	2021/22
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	0	0

c) Other material losses written off

Description	2022/23	2021/22
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	0	0

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

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

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
The annual license renewal of the Caseware software	* Adapt IT (Pty)	Limited Bid	WCCC0001	R 25
Total				R 25

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

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Armed Response	* Princeton Protection Services	Expansions	1. WCCC-BD-43091 2. WCCC-GD-43092 3. WCCC-MBCC-43099 4. WCCC-MBOS-43094 5. WCCC-OJ-43095	(R 17 484.88 X5 facilities) R 87	N/A	(R 4 677.21 X5 facilities) R 23
Total						R 23

* The Security contracts were expanded based on a circular issued by Provincial Treasury as there were delays in the finalization of the new security framework.

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

Report on the financial statements

1. I have reviewed the financial statements of the Western Cape Cultural Commission set out on pages 48 to 72, which comprise the statement of financial position as at 31 March 2023, 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.

Conclusion

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the Western Cape Cultural Commission as at 31 March 2023 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Other matter

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

National Treasury Instruction No.4 of 2022/23: PFMA Compliance and Reporting Framework

4. On 23 December 2022 National Treasury issued Instruction Note No. 4: PFMA Compliance and Reporting Framework of 2022-23 in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a)p and (c) of the PFMA which came into effect on 3 January 2023. The PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure (UIFW expenditure). Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in the disclosure notes of the annual financial statements, only the current year and prior year figures should be disclosed in a note to the financial statements, if UIFW was incurred. Furthermore the movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of Western Cape Cultural Commission. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) are now included as part of other information in the annual report of Western Cape Cultural Commission. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

Responsibilities of the accounting authority for the financial statements

5. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, the accounting authority is responsible for assessing the 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 entity or to cease operations, or has no realistic alternative but to do so.

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

7. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to review historical financial statements. The standard requires me to conclude on whether anything has come

REPORT OF THE EXTERNAL AUDITOR

to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.

8. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.
9. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

Report on the annual performance report

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
11. I selected the following material performance indicators related to Programme: Western Cape Cultural Commission presented in the annual performance report for the year ended 31 March 2023. I selected those indicators that measure the entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - 1.1 Number of registered cultural councils supported through transfer payments.
 - 1.2 Number of facilities upgraded or maintained to ensure suitability and safety for users
 - 1.3 Number of users accessing the cultural facilities
12. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the entity's planning and delivery on its mandate and objectives.
13. I performed procedures to test whether:
 - the indicators used for planning and reporting on performance can be linked directly to the entity's mandate and the achievement of its planned objectives
 - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
 - the targets linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
 - the reported performance information is presented in the annual performance report in the prescribed manner
 - there are adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
14. I performed the procedures for the purpose of reporting material findings only.
15. I did not identify any material findings on the reported performance information for the selected material performance indicators.

Other matter

16. I draw attention to the matter below.

REPORT OF THE EXTERNAL AUDITOR

Achievement of planned targets

17. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and underachievement.

Report on compliance with legislation

18. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the entity's compliance with legislation.
19. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
20. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
21. I did not identify any material non-compliance with the selected legislative requirements.

Internal control deficiencies

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

Professional ethics and quality control

24. I am independent of the Western Cape Cultural Commission in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
25. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.

Auditor General

Cape Town
31 July 2023



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Section 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56(1); 56(2); 57(b)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Regulation 8.2.1; 8.2.2; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) & (b); 16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c); 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A 8.3; 16A 8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 33.1.1; 33.1.3
Public service regulation	Public service regulation 13(c); 18; 18 (1) and (2)
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 29 Section 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Section 1(i) Section 2.1(a); 2.1(b); 2.1(f)
Preferential Procurement Regulation 2017	Paragraph 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2; 12.1; 12.2
Preferential Procurement Regulation 2022	Paragraph 3.1; 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
PFMA SCM Instruction no. 09 of 2022/2023	Paragraph 3.1; 3.3 (b); 3.3 (c); 3.3 (e); 3.6
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
National Treasury SCM Instruction Note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.4 (c) -(d); 4.6; 5.4; 7.2; 7.6
National Treasury SCM Instruction 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction Note 03 2019/20	Paragraph 5.5.1(vi); 5.5.1(x);
National Treasury SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4 (a) and (b); 3.9; 6.1; 6.2; 6.7
National Treasury SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.2; 3.2.4(a) and (b) ; 3.3.1; 3.2.2; 4.1
PFMA SCM Instruction 04 of 2022/23	Paragraph 4(1); 4(2); 4(4)
Practice Note 5 of 2009/10	Paragraph 3.3
PFMA SCM instruction 08 of 2022/23	Paragraph 3.2; 4.3.2; 4.3.3
Competition Act	Section 4(1)(b)(ii)
National Treasury instruction note 4 of 2015/16	Paragraph 3.4
National Treasury instruction 3 of 2019/20 - Annexure A	Section 5.5.1 (iv) and (x)
Second amendment of National Treasury instruction note 05 of 2020/21	Paragraph 4.8; 4.9 Paragraph 5.1 ; 5.3
Erratum National Treasury instruction note 5 of 202/21	Paragraph 1
Erratum National Treasury instruction note 5 of 202/21	Paragraph 2
Practice note 7 of 2009/10	Paragraph 4.1.2
Practice note 11 of 2008/9	Paragraph 3.1; 3.1 (b)
National Treasury instruction note 1 of 2021/22	Paragraph 4.1
Public Service Act	Section 30 (1)

STATEMENT OF FINANCIAL POSITION

Figures in Rand thousand	Note(s)	2023	2022
Assets			
Current Assets			
Cash and cash equivalents	3	4 915	3 958
Receivables from exchange transactions	4	139	162
		5 054	4 120
Total Assets		5 054	4 120
Liabilities			
Current Liabilities			
Payables from exchange transactions	5	1 695	1 302
Total Liabilities		1 695	1 302
Net Assets		3 359	2 818
Accumulated surplus		3 359	2 818
Total Net Assets		3 359	2 818

STATEMENT OF FINANCIAL PERFORMANCE

Figures in Rand thousand	Note(s)	2023	2022
Revenue			
Revenue from exchange transactions			
Fees from facilities	6	2 117	473
Interest income	7	241	110
Other income from exchange transactions	8	152	391
Total revenue from exchange transactions		2 510	974
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non-exchange transactions	9	674	618
Transfers and subsidies received	10	627	1 100
Total revenue from non-exchange transactions		1 301	1 718
Total revenue		3 811	2 692
Expenditure			
Audit fees	12	(57)	(70)
Debt Impairment	16	-	(33)
General expenses	13	(2 942)	(1 901)
Members fees	14	(61)	(52)
Transfers and subsidies paid	15	(210)	(210)
Total expenditure		(3 270)	(2 266)
Surplus for the year		541	426

STATEMENT OF CHANGES IN NET ASSETS

Figures in Rand thousand	Accumulated surplus	Total net assets
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 01 April 2022	2 818	2 818
Changes in net assets		
Surplus for the year	541	541
Total changes	541	541
Balance at 31 March 2023	3,359	3,359

CASH FLOW STATEMENT

Figures in Rand thousand	Note(s)	2023	2022
Cash flows from operating activities			
Receipts			
Cash receipts		3 341	2 038
Interest income		239	110
		<u>3 580</u>	<u>2 148</u>
Payments			
Cash paid		(2 623)	(1 633)
Net cash flows from operating activities	17	<u>957</u>	<u>515</u>
Net increase in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		3 958	3 443
Cash and cash equivalents at the end of the year	3	<u>4 915</u>	<u>3 958</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						
Non-tax revenue						
Sales of goods and services other than capital assets	750	1,273	2,023	2,519	496	21.1
Entity revenue other than sales	80	-	80	239	159	21.2
Transfers received (Departmental transfer)	627	-	627	627	-	
Other non-tax revenue	1,273	(1,273)	-	-	-	
Total revenue	2,730	-	2,730	3,385	655	
Expenditure						
Current payments						
Goods and services	(2,520)	-	(2,520)	(2,338)	182	
Transfers and subsidies	(210)	-	(210)	(210)	-	21.3
Total expenditure	(2,730)	-	(2,730)	(2,548)	182	
Surplus	-	-	-	837	837	
Actual Amount on Comparable - Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	837	837	
Reconciliation						
Basis difference						
Sales of goods and services other than capital assets				(25)		
Other non-tax revenue (Services in-kind)				674		
Entity revenue other than sales				2		
Goods and services				(273)		
General expenses (Services in-kind)				(674)		
Timing difference				-		
Entity difference				-		
Actual Amount in the Statement of Financial Performance				541		

Note:

The layout and format of the Statement of Comparison of Budget and Actual Expenditure was amended to conform to the GRAP 24 Accounting Standard which requires the Budget format and layout to be consistent with the Approved Budget as published in the Estimates of Provincial Revenue and Expenditure.

ACCOUNTING POLICIES

Figures in Rand thousand	Note(s)	2023	2022
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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.

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

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

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

Material variances of 5% and above is explained in the notes to the Annual Financial Statements.

1.3 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.

ACCOUNTING POLICIES

1.3 Significant judgements and sources of estimation uncertainty (continued)

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.

1.4 Property, plant and equipment

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

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

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

Property, plant and equipment is initially measured 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). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) 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.

ACCOUNTING POLICIES

1.4 Property, plant and equipment (continued)

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 the straight-line basis over their expected useful lives to their estimated residual value.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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.

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

Item	Average useful life
Equipment	25%
Computer software	25%

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 included in surplus or deficit when the item is derecognised. 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.

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.

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

1.5 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.

ACCOUNTING POLICIES

1.5 Financial instruments (continued)

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

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.

1.5 Financial instruments (continued)

Fair value measurement considerations

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

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

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

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

Financial assets measured at amortised cost:

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

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

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

ACCOUNTING POLICIES

1.5 Financial instruments (continued)

Financial assets measured at cost:

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

Derecognition**Financial assets**

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

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

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

1.6 Statutory receivables

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

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

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

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

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

1.7 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.

1.8 Revenue from exchange transactions

Recognition

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

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

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

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

Measurement

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

Interest, royalties and dividends

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

ACCOUNTING POLICIES

1.9 Revenue from non-exchange transactions**Recognition**

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

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

Measurement

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

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

Conditional grants and receipts

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

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

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

Gifts and donations, including goods in-kind

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

Services in-kind

The entity recognises 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.

Services 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.

1.10 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.

1.11 Comparative figures

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

1.12 Expenditure

Financial transactions in assets and liabilities

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

Fruitless and wasteful expenditure

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

Irregular expenditure

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

Transfers and subsidies

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

1.13 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.

1.14 Budget information

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

The approved budget covers the fiscal period from 4/1/2022 to 3/31/2023.

ACCOUNTING POLICIES

1.14 Budget information (continued)

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

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

1.15 Related parties

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

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

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

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

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

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

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

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

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

1.16 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.

1.16 Events after reporting date (continued)

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

1.17 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

2023

2022

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

The financial statements have been prepared in accordance with the effective Standards of Generally Recognised Accounting Practices (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board (ASB).

For the year under review, the following standards were effective. GRAP 1 and GRAP 104 was revised in 2019 with future effective dates as indicated.

Standard/ Interpretation:

- GRAP 1: Presentation of Financial Statements (Revised standard will be effective from 1 April 2023)
- GRAP 2: Cashflow Statement
- GRAP 3: Accounting Policies, Changes in Accounting Estimates and Errors
- GRAP 9: Revenue from exchange transactions
- GRAP 12: Inventories
- GRAP 14: Events After the Reporting Date
- GRAP 17: Property, Plant and Equipment
- GRAP 19: Provisions, Contingent Liabilities and Contingent Assets
- GRAP 20: Related Parties
- GRAP 23: Revenue from Non-Exchange Transactions
- GRAP 24: Presentation of Budget Information in Financial Statements
- GRAP 104: Financial Instruments (Revised standard will be effective from 1 April 2025)
- GRAP 108: Statutory Receivables

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

2023

2022

3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	4 915	3 958
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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	253	284
Accrued interest	4	2
Allowance for doubtful debt	(118)	(124)
	<u>139</u>	<u>162</u>

Receivables are classified at amortised cost. The carrying value of receivables transactions approximates their fair value.

Reconciliation of provision for impairment of trade and other receivables

Opening balance	124	91
Provision for impairment	(6)	33
	<u>118</u>	<u>124</u>

Provision for impairment of Receivables has been made for all balances outstanding based on the collectability of the amounts outstanding. No further credit provision is required in excess of the Provision for Impairment.

5. Payables from exchange transactions

Trade payables	51	3
Income received in advance	1 320	1 095
Customer refundable deposits	324	204
	<u>1 695</u>	<u>1 302</u>

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

6. Fees from facilities

Fees from facilities	2 117	473
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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.

Due to the lifting of Covid 19 restrictions, the usage of the cultural facilities has increased which resulted in the increase in revenue year-on-year.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

2023

2022

7. Interest income

Interest received	241	110
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Interest received increased year-on-year mainly due to the increase in the interest rate.

8. Other income from exchange transactions

Rental income damages	1	-
Provision for doubtful debt adjustment	6	-
Insurance claims	-	23
Other Income: Utility bills	-	217
Rental income: Staff accommodation	145	151
	<u>152</u>	<u>391</u>

Other Income: Utility bills

Previous year income includes income received from the Department of Transport and Public works in lieu of Municipal services used when the facilities were utilized as isolation / quarantine facilities in the 2020/2021 financial year.

Rental income: Staff accommodation

The decrease is due to staff members no longer in service.

Provision for doubtful debt adjustment

The provision was adjusted down for the year under review.

9. Other income from non-exchange transactions

Donation: Services in-kind	674	618
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For the detail on the Donation: Services in-kind, refer to the narrative in note 13.

10. Transfers and subsidies received

Departmental transfer received	627	1,100
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11. Property Plant and Equipment

Additions	144	-
Disposals	(144)	-
	<u>-</u>	<u>-</u>

To ensure effective asset management, this function is centralised within the department (DCAS). Grap 17, Property, plant and equipment (derecognition of assets), was applied to account for the effect of the donation at carrying value as at 31 March 2023.

12. Audit Fees

External audit	57	70
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Audit fees decreased due to a change in the composition of the audit team.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand	2023	2022
13. General expenses		
Bank charges	3	6
Catering	21	9
Consumable stores	108	37
Donations (Transfer of Assets to DCAS)	144	-
Employee cost: Service in-kind	674	618
Linen and soft furnishing	142	-
Maintenance, repairs and running costs	551	276
Printing, stationery and publications	46	48
Property expense	1 178	864
Software licence renewal	25	24
Travel and subsistence	50	19
	2 942	1 901

Catering

More face-to-face meetings were held during the year under review.

Consumable stores

During the year under review more gas and fuel were purchased for the cultural facilities, due to the increase in usage of the cultural facilities after the lifting of the Covid 19 restrictions.

Donations

During the year under review assets were donated to the Department of Cultural Affairs and Sport to manage the assets.

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

New curtains and bedding were purchased for the cultural facilities to maintain the facilities at an acceptable standard.

Maintenance, repairs and running cost

The increase is mainly due to the additional cleaning supplies required at the facilities, as it was fully accessible to the public in the year under review. In addition, general maintenance work increased at the facilities to ensure that the facilities maintain an acceptable standard.

Property expense

Due to increased usage at the facilities after the Covid-19 restrictions were lifted, the cost for utilities increased year-on-year.

Travel and subsistence

More face-to-face meetings were held during the year under review.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

2023

2022

14. Members fees

Arendse, M	6	2
Baard, P	4	5
Drumbrell, K	3	2
Fani, C	-	6
Guma, Z	-	2
Hop, J	7	2
Jama, Z	-	5
Joko, P	-	2
Loubser, M	-	2
Mavumengwana, S	6	-
Mbongo, T	-	1
Mbothwe, M	7	2
Muthien, B	5	2
Myers, M	5	2
Nokawaza, L	6	5
Nongalaza, N	-	3
Ryke, E	-	3
Samie, Q	1	2
Van Blerk, C	5	2
Winster, W	6	2
	61	52

The increase is mainly due to face-to-face meetings held in the year under review, compared to virtual meetings in the prior year.

15. Transfers and subsidies

Cultural Councils	210	210
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16. Debt impairment

Provision for Doubtful Debt	-	33
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17. Cash generated from operations

Surplus Accruals	541	426
Adjustments for:		
Accruals	(2)	-
Changes in working capital:		
Receivables from exchange transactions	31	(38)
Receivables from exchange transactions (impairment)	(6)	33
Payables from exchange transactions	393	94
	957	515

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand	2023	2022
18. Commitments		
Authorised operational expenditure		
Approved and contracted		
• Bien Donne Manor House: Princeton Protection Services	5	17
• Groot Drakenstein: Princeton Protection Services	5	17
• Melkbos Cultural Centre: Princeton Protection Services	5	18
• Melkbos Oppiesee: Princeton Protection Services	4	18
• Okkie Jooste: Princeton Protection Services	4	17
	23	87
Total operational commitments		
Approved and contracted	23	87
This expenditure will be financed from		
Total commitments		
Authorised operational expenditure	23	87

The commitments relate to contracts for armed responds at the cultural facilities.

19. Related party

Relationship

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 party

Department of Cultural Affairs and Sport	627	1 100
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20. Risk management

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

Liquidity risk

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

Sensitivity analysis

At 31 March 2023, 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 R49 153 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 surplus (deficit) 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.

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20. Risk management

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	4 915	-	-	-	-
Payables - Extended credit terms	(51)	-	-	-	-
Net amount	4 864	-	-	-	-
Past due but not provided for	-	-	-	-	-

Financial instrument 032023	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	35	19	8	28	163	253
Net Amount	35	19	8	28	163	253
Past due but not impaired	0	(19)	(8)	(28)	(45)	(100)

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
Net Amount	20	42	23	4	195	284
Past due but not impaired	0	(42)	(23)	(4)	(71)	(140)

21. Budget variances

Shifting of funds:

For the year under review, funds were shifted between the classifications "Entity Revenue other than sales" and "Other Non- Tax revenue" to account for the significant increase in fees from facilities. The shifting of funds did not increase or decrease the overall approved budget and was approved as part of the In-Year Monitoring reports by the Accounting Authority.

21.1 Sales of goods and services other than capital assets

The variance is related to fees from facilities due to increased usage of the cultural facilities after the lifting of Covid-19 restrictions.

21.2 Entity revenue other than sales

The variance is due to the increase in the interest rate for the year under review.

21.3 Goods and services

The variance is mainly due to delays in the procurement of goods and services as the service provider was unable to meet the requirements of the specifications as advertised.

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22. BBBEE Performance

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

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Government**

PR 110/2023
ISBN: 978-0-621-51167-3