



Western Cape  
Government



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



Western Cape Cultural Commission

**Annual Report**  
2024/2025



# CONTENTS

<b>PART A: GENERAL INFORMATION</b>	<b>3</b>
1. PUBLIC ENTITY'S GENERAL INFORMATION	3
2. LIST OF ABBREVIATIONS/ACRONYMS	4
3. FOREWORD BY THE CHAIRPERSON	5
4. ACCOUNTING AUTHORITY'S OVERVIEW	6
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	9
6. STRATEGIC OVERVIEW	10
6.1. Vision	10
6.2. Mission	10
6.3. Values	10
7. LEGISLATIVE AND OTHER MANDATES	10
8. ORGANISATIONAL STRUCTURE	14
<b>PART B: PERFORMANCE INFORMATION</b>	<b>15</b>
1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES	15
2. OVERVIEW OF PERFORMANCE	15
2.1. Service Delivery Environment	15
2.2. Organisational environment	15
2.3. Key policy developments and legislative changes	16
2.4. Progress towards achievement of institutional Impacts and Outcomes	16
3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION	16
3.1. Programme 1: Western Cape Cultural Commission	16
4. REVENUE COLLECTION	21
5. CAPITAL INVESTMENT	21
<b>PART C: GOVERNANCE</b>	<b>23</b>
1. INTRODUCTION	23
2. PORTFOLIO COMMITTEES (if applicable)	23
3. EXECUTIVE AUTHORITY	23
4. THE ACCOUNTING AUTHORITY	24
5. RISK MANAGEMENT	30
6. INTERNAL CONTROL UNIT	32
7. INTERNAL AUDIT AND AUDIT COMMITTEES	33
8. COMPLIANCE WITH LAWS AND REGULATIONS	34
9. FRAUD AND CORRUPTION	34
10. MINIMISING CONFLICT OF INTEREST	34
11. CODE OF CONDUCT	35
12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES	35
13. COMPANY/BOARD SECRETARY (IF APPLICABLE)	35
14. SOCIAL RESPONSIBILITY	35
15. AUDIT COMMITTEE REPORT	36
16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION	40

<b>PART D: HUMAN RESOURCE MANAGEMENT</b>	<b>41</b>
1. INTRODUCTION	41
2. HUMAN RESOURCE OVERSIGHT STATISTICS	41
<b>PART E: PFMA COMPLIANCE REPORT</b>	<b>42</b>
1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES	42
1.1. Irregular expenditure	42
1.2. Fruitless and wasteful expenditure	44
1.3. Additional disclosure relating to material losses in terms of PFMA Section 55(2)(b)(i) &(iii)	45
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS	46
3. SUPPLY CHAIN MANAGEMENT	46
3.1. Procurement by other means	46
3.2. Contract variations and expansions	46
<b>PART F: FINANCIAL INFORMATION</b>	<b>47</b>
1. REPORT OF THE EXTERNAL AUDITOR	47
2. ANNUAL FINANCIAL STATEMENTS	51

# PART A: GENERAL INFORMATION

## 1. PUBLIC ENTITY'S GENERAL INFORMATION

<b>REGISTERED NAME:</b>	Western Cape Cultural Commission
<b>REGISTRATION NUMBER (if applicable):</b>	Not applicable
<b>PHYSICAL ADDRESS:</b>	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
<b>POSTAL ADDRESS:</b>	P.O. Box X7115 Cape Town 8001
<b>TELEPHONE NUMBER/S:</b>	+27 21 483 9714
<b>EMAIL ADDRESS:</b>	Thandwa.Ntshona@westerncape.gov.za
<b>WEBSITE ADDRESS:</b>	<a href="http://www.westerncape.gov.za/cas">www.westerncape.gov.za /cas</a>
<b>EXTERNAL AUDITORS:</b>	Auditor-General South Africa 19 Park Ln Milnerton Cape Town 7441
<b>BANKERS:</b>	Nedbank 85 St Georges Mall, Cape Town City Centre, Cape Town, 8001  South African Reserve Bank - Corporation for Public Deposits P O Box 427 Pretoria, 0001

## 2. LIST OF ABBREVIATIONS/ACRONYMS

<b>AA</b>	Accounting Authority
<b>AFS</b>	Annual Financial Statements
<b>AGSA</b>	Auditor-General of South Africa
<b>BBBEE</b>	Broad Based Black Economic Empowerment
<b>CAPEX</b>	Capital Expenditure Report
<b>CFO</b>	Chief Financial Officer
<b>DCAS</b>	Department of Cultural Affairs and Sport
<b>DPOCS</b>	Department of Police Oversight and Community Safety
<b>DSAC</b>	Department of Sports Arts and Culture
<b>DOI</b>	Department of Infrastructure
<b>ECM</b>	Enterprise Content Management
<b>EPWP</b>	Expanded Public Works Programme
<b>EQPRS</b>	Electronic Quarterly Performance Reporting System
<b>ERM</b>	Enterprise Risk Management
<b>ERMECO</b>	Enterprise Risk Management and Ethics Committee
<b>FMPPI</b>	Framework for Managing Performance Programme information
<b>MTEF</b>	Medium Term Expenditure Framework
<b>NAC</b>	National Arts Council
<b>NTR</b>	National Treasury Regulations
<b>OHASA</b>	Occupational Health and Safety Act
<b>PAA</b>	Public Audit Act
<b>PFMA</b>	Public Finance Management Act, Act 1 of 1999
<b>POPIA</b>	Protection of Personal Information Act
<b>PTI</b>	Provincial Treasury Instructions
<b>SCM</b>	Supply Chain Management
<b>TID</b>	Technical Indicator Description
<b>UAMP</b>	User Asset Management Plan
<b>WCCC</b>	Western Cape Cultural Commission
<b>VIP</b>	Vision Inspired Priorities
<b>WCCC</b>	Western Cape Cultural Commission

### 3. FOREWORD BY THE CHAIRPERSON

The vision of the Western Cape Cultural Commission (WCCC) is to effectively contribute to the growth and development of a dynamic cultural environment towards a unified Western Cape. During the 2024/25 financial year, the Commission achieved several milestones while remaining committed to the execution of its core functions.

The Cultural Councils Committee concluded extensive visits to all registered councils on the WCCC database. These engagements not only strengthened relations between the WCCC and the councils but also enabled the Commission to gather valuable insights into how councils can be better supported to actively apply for and access funding opportunities. In addition, the Commission revised the code of conduct and resolved that it be a standing item at all future meetings. This important step reinforces accountability, fosters ongoing awareness of ethical standards and promotes a culture of integrity in all Commission activities.

The Commission also acknowledges the successful upgrades and safety improvements at the Okkie Jooste and Schoemanspoort cultural facilities. Despite unexpected flooding that damaged infrastructure and the fencing at Okkie Jooste, repairs were completed, and safety measures were enhanced with the assistance of the Department of Infrastructure (DOI). These efforts not only restored the facilities but also ensured that they remain safe, functional, and welcoming to users. The Commission further values the strategic working relationship with the Department of Police Oversight and Community Safety, whose continuous safety risk assessments and security recommendations have strengthened the management of the cultural facilities. I also extend our gratitude to the Department of Infrastructure for its unwavering commitment for the two facilities upgrades through dedicated budget allocations and the provision of valuable technical advice.

As our term draws close, I would like to express my sincere gratitude, first to the former Chairperson of the Western Cape Cultural Commission, Mr Lungelo Nokwaza, for his leadership which ensured the successful achievement of the Entity's performance targets for the year under review.

My appreciation also goes to the staff of the Department of Cultural Affairs and Sport for their tireless commitment to our mandate, and to my fellow Commission members, whose collaboration laid the platform for future innovative plans. Lastly, my sincere recognition to Minister Ricardo Mackenzie, for his vision, guidance and support in advancing the cultural sector in the Western Cape. The WCCC achieved much over this period, and we remain hopeful that the new Commission will continue to build on this foundation to preserve, develop and promote culture across the Western Cape.



**Petronel Baard**  
**On behalf of Accounting Authority: WCCC**  
**29 August 2025**



*Petronel Baard*  
*Western Cape Cultural Commission*

## 4. ACCOUNTING AUTHORITY'S OVERVIEW

It gives me pleasure to present an overview of the performance of the WCCC for the 2024/25 financial year. The year under review brought a change in the Executive Authority after the national elections. Despite this transition, the WCCC continued to execute its mandate namely, the promotion, development and preservation of Arts and Culture within the Province, ensuring that our work continued with impact and without interruption.

### General financial review of the public Entity

The WCCC practices sound financial accounting and has achieved its performance targets. The WCCC has achieved unqualified audits during and prior to the tenure of our current term.

### Spending trends of the public Entity

Economic Classification	2024/25			2023/24		
	Budget	Actual Expenditure	(Over)/under Expenditure	Budget	Actual Expenditure	(Over)/under Expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	4 264	4 153	*111	3 349	3 204	145
<b>Total</b>	<b>4 264</b>	<b>4 153</b>	<b>111</b>	<b>3 349</b>	<b>3 204</b>	<b>145</b>

\* The savings are mainly due to maintenance cost funded by Department of Infrastructure.

### Capacity constraints and challenges facing the Public Entity

The transfer payment from the Department towards the operations of the Western Cape Cultural Commission remains limited; however, the Entity employed innovative approaches to fulfil its overarching mandate. The WCCC Cultural Councils Committee engaged with registered cultural councils through site visits, where the need for increased funding to implement their cultural projects was identified as a key priority.

Furthermore, the Entity continues to strengthen its working relationship with the Department of Infrastructure, which has been instrumental in supporting the management and budgeting of major upgrades at the cultural facilities.

### Discontinued key activities/activities to be discontinued

No activities were discontinued

### New or proposed key activities

To revise the current Cultural Facilities Usage Policy to accommodate the activation of additional revenue streams and ensure optimal usage of the cultural facilities. This will make the cultural facilities more accessible to a wider network of residents across the province.

The Western Cape Cultural Commission, through administrative support provided by DCAS, engaged with the Department of Infrastructure during the DCAS/DOI monthly coordinating meetings, where matters such as security needs, water and energy resilience were discussed. These discussions included the rollout of initiatives to supply the Koekenaap cultural facility with quality drinking water. As a result of these engagements, further assessments were conducted by skilled experts commissioned by DOI, and advanced measures are scheduled to be introduced at the Koekenaap cultural facility in 2025/26 financial year.

The Department of Infrastructure conducted assessments at the Okkie Jooste and Melkbos Oppiesee cultural facilities to explore ways of reducing or eliminating dependency on electricity from Eskom. The installation of solar panels, together with the necessary supporting infrastructure, is scheduled to commence in the new financial year.

Inclement weather and load shedding challenges will remain a key focus in the coming period to ensure that cultural facilities remain open, operational and accessible to all residents.

### **Requests for roll over of funds**

No roll over funds were requested.

### **Supply Chain Management**

The WCCC, with assistance from the Department of Cultural Affairs and Sport, has established robust Supply Chain Management (SCM) processes and systems to ensure transparency, efficiency, and accountability in its procurement and financial management activities. These systems are designed to align with the relevant legislative and regulatory frameworks, ensuring compliance and promoting best practices.

### **All concluded unsolicited bid proposals for the year under review**

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

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

SCM processes and systems are in place and policies updated to prevent irregular expenditure.

The Commission managed financial resources effectively, mitigated potential risks, and safeguarded the integrity of its operations through its supply chain management procedures. Through regular monitoring and continuous improvements in SCM procedures, the Entity has enhanced its commitment to upholding high standards of governance and operational excellence.

### **Challenges experienced and how resolved.**

The changing weather conditions during the winter season impacted the infrastructure at the cultural facilities, particularly at Okkie Jooste and Schoemanspoort. Strong winds uprooted trees at the Okkie Jooste facility, causing damage to the security fencing, while at Schoemanspoort, the access bridge was damaged due to flooding. The Department of Infrastructure responded promptly and carried out the necessary repairs.

Furthermore, the inaccessibility of certain roads across the province as a result of the storm damage led to booking cancellations at the cultural facilities, which directly impacted rental income collection.

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

N/A

### **Outlook/plans for the future to address financial challenges**

Provincial Treasury approved the introduction of alternative events and a revised tariff register, which will contribute to increased usage of the cultural facilities and higher revenue collection in the new financial year.

An investment account was also activated to ensure that the Entity earns substantial monthly interest, supplementing the current budget.

### **Events after the reporting date**

None.

## Economic viability

The Western Cape Cultural Commission remains economically viable and operationally stable, primarily due to revenue generated through fees from cultural facilities and continued support from the Department of Cultural Affairs and Sport. This support includes an operational subsidy, which is essential to sustaining the Commission's core functions and service delivery.

To enhance financial sustainability, the Commission has recently commissioned an investment account with the Corporation for Public Deposits to generate optimal interest income. These additional funds contribute to the maintenance and upkeep of cultural facilities.

Furthermore, the Department of Infrastructure has allocated financial resources for facility upgrades and provided technical expertise, ensuring that these cultural facilities remain in good condition. The deployment of departmental staff also strengthens the Commission's human resource capacity, enabling it to manage its responsibilities and address cultural matters effectively.

## Acknowledgement/s or Appreciation

I share my appreciation to the officials of the Department of Cultural Affairs and Sport for the oversight of the execution and management of the Entity's financial obligations in accordance with the PFMA. I also extend my gratitude to Minister Anroux Marais, who previously served as Minister and Executive Authority, and to Minister Ricardo Mackenzie, who later assumed ministerial responsibilities during the reporting period, for their strategic support in ensuring good governance of the Commission.



**Petronel Baard**  
**Deputy Chairperson of the Entity**  
**On behalf of the Accounting Authority**  
**29 August 2025**

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

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

- All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor -General.
- The annual report is complete, accurate and is free from any omissions.
- The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- The Annual Financial Statements (Part F) have been prepared in accordance with the relevant frameworks and 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 that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.
- The external auditors are engaged to express an independent opinion on the annual financial statements.

In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the public Entity for the financial year ended **31 March 2025**.

Yours faithfully



**Petronel Baard**  
**Deputy Chairperson of the Entity**  
**On behalf of the Accounting Authority**  
**29 August 2025**

## 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 of other tasks and functions assigned by the Provincial Minister; and
- advising the Provincial Minister on policy.

### 6.3. Values

The public Entity abides by the six values in the execution of their mandate towards the effective service delivery to the residents of the Western Cape Province.



## 7. LEGISLATIVE AND OTHER MANDATES

The Western Cape Cultural Commission is a statutory body established in terms of the Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act 14 of 1998). The WCCC was listed as a Schedule 3, part C provincial public Entity on 1 June 2001 in terms of the Public Finance Management Act, 1999 (Act 1 of 1999). The public Entity is a statutory body under the auspices of the Department of Cultural Affairs and Sport.

The WCCC operates within the following legislative and policy mandates.

### 7.1 Constitutional mandate

Section	Direct Responsibility of the Western Cape Cultural Commission
<b>Constitution of the Republic of South Africa, 1996</b>	
Section 6(3), (4) and (5): Language	The WCCC must, by legislative and other measures regulate and monitor its use of official languages. All official languages must enjoy parity of esteem and must be treated equitably.
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.

Section	Direct Responsibility of the Western Cape Cultural Commission
<b>Constitution of the Republic of South Africa, 1996</b>	
Schedule 4: Functional Areas of Concurrent National and Provincial Legislative Competence	<p><b>Cultural matters:</b></p> <ul style="list-style-type: none"> <li>The WCCC works closely with the national Department of Sport, Arts and Culture and associated organs of state regarding concurrent arts, culture and heritage matters.</li> </ul>
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.
<b>Constitution of the Western Cape, 1998 (Act 1 of 1998)</b>	
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"> <li>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.</li> </ul>
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"> <li>the promotion of respect for the rights of cultural, religious and linguistic communities in the Western Cape; and</li> <li>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.</li> </ul> <p>The WCCC ensures that DCAS provides for the cultural needs of communities in the Western Cape as prescribed by legislation.</p>

## 7.2 Legislative and policy mandates

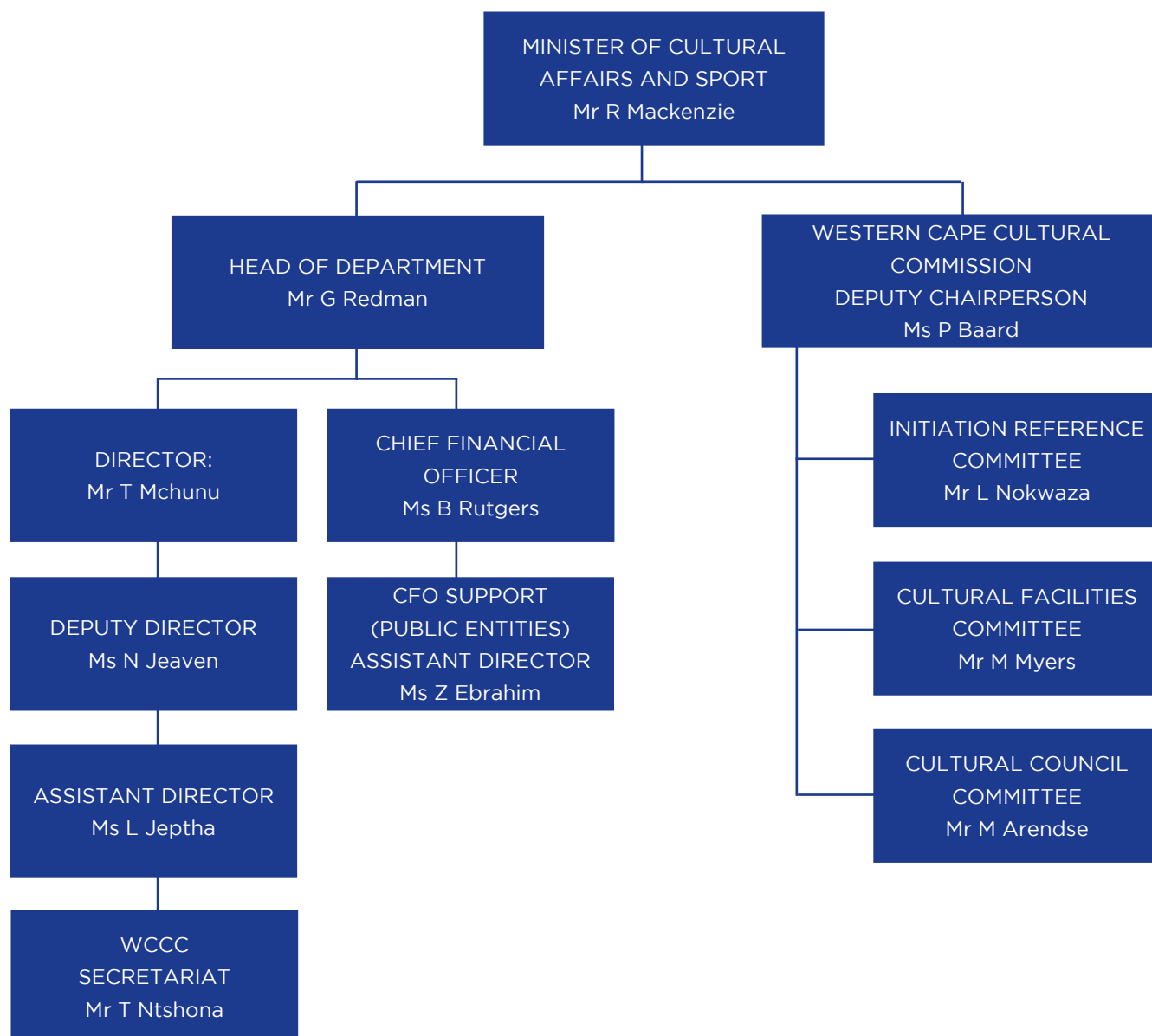
Legislation	Reference	Key Responsibilities of the WCCC
Public Finance Management Act, 1999	Act 1 of 1999	The WCCC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
Western Cape Cultural Commission and Cultural Councils Act, 1998	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, 2019	Act 3 of 2019	The main objectives of the Act are: 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.

Legislation	Reference	Key Responsibilities of the WCCC
Promotion of Administrative Justice Act, 2000	Act 3 of 2000	This Act: <ul style="list-style-type: none"> <li>• sets out the rules and guidelines that administrators must follow when making decisions;</li> <li>• requires administrators to inform people about their right to review or appeal and their right to request reasons;</li> <li>• requires administrators to give reasons for their decisions; and</li> <li>• give members of the public the right to challenge the decisions of administrators in court.</li> </ul>
Promotion of Access to Information Act	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state, government institutions and private bodies. Among other things the Entity must: <ul style="list-style-type: none"> <li>• Compile a manual that explain to members of the public how to lodge an application for access to information that the Entity holds;</li> <li>• Appoint an information officer to consider requests for information held by the Entity.</li> </ul>
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
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
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.
Enterprise Risk Management Strategy and Implementation Plan	To give effect to the requirements of the PFMA, Act 1 of 1999, section 51(1)(a)(i) which states that the accounting authority must ensure that the Entity has and maintains an effective and efficient and transparent system of financial and risk management and internal control.
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



# PART B: PERFORMANCE INFORMATION

## 1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 47-50 of the Report of the Auditors Report, published as Part F: Financial Information..

## 2. OVERVIEW OF PERFORMANCE

### 2.1. Service Delivery Environment

Arts and culture play a pivotal role in society, reflecting and shaping societal values, highlighting challenges, influencing perceptions, and fostering dialogue that transcends boundaries. The Entity operates in an environment where the demand for services is great, yet resources are limited. This has compelled the WCCC to think creatively and find innovative solutions within the confines of its legislative mandate.

The Entity achieved its targets as planned and explored new ways of engaging with residents. It ensured that its services remained accessible to all residents and engaged with registered Cultural Councils to ascertain their expectations and determine how the Commission could most effectively support their activities.

Although the user numbers exceeded the target, the cultural facilities were adversely affected by inclement weather and load shedding, which impacted negatively some of the facilities operations. Storm damage prevented users from accessing certain facilities, reducing income collection. Furthermore, upgrades to the Okkie Jooste cultural facility were scheduled to commence, and in preparation for handing over the site to contractors, the facility was closed intermittently during the year. While the project was rescheduled to start in the new financial year, resulting in a loss of potential income, the forthcoming upgrades will significantly enhance the facility's capacity and long-term value.

Despite the notable challenges, improvements were made to the facilities to ensure that health and safety standards are maintained. For example, at the Groot Drakenstein cultural facility, a new perimeter fence and security gate were installed, and old windows were replaced. At the Koekenaap cultural facility, the grounds were cleared of rubble that had become a haven for snakes and posed a danger to patrons.

### 2.2. Organisational environment

In accordance with the Western Cape Cultural Commission and Cultural Councils Act 14 of 1998, staff members of the Department of Cultural Affairs and Sport are responsible for the administrative work of the WCCC. The Commission's secretariat is located within the Arts and Culture component of the department, and the CFO support unit assists with procurement and payments related to members and activities of the WCCC. The WCCC does not have permanent staff; staff employed by DCAS are responsible for the administrative and compliance functioning of the WCCC.

During the year under review, 11 members served on the WCCC, with Rene Weston being the only member appointed during the reporting period. The passing of a groundsman, the resignation of two staff members and the slow filling of vacant funded posts have greatly impacted the cultural facilities. The Koekenaap Cultural Facility relied on EPWP beneficiaries for maintenance and cleaning.

The term of the current Western Cape Cultural Commission expired during the financial year under review. The Minister extended the term of the existing members until the appointment process for the new WCCC was completed. The Commission continued to execute its functions, and all plenary and committee meetings were

held in line with the meeting schedule. In accordance with the open and transparent processes stipulated by the Western Cape Cultural Commission and Cultural Councils Act, 1998, the new WCCC was appointed during the first quarter of 2025/26 financial year.

### 2.3. Key policy developments and legislative changes

To increase revenue, adjustments were made to the tariffs and the Cultural Facilities Usage policy. These changes emanated from the feasibility study report, which made recommendations on how the cultural facilities could expand their revenue streams.

### 2.4. Progress towards achievement of institutional Impacts and Outcomes

The planned outcomes of the Commission, as contained in the Strategic Plan 2020/21 -2024/25 were achieved in line with the Commission's impact statement.

<b>Impact Statement</b>	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.
-------------------------	---

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 or maintained to ensure suitability and safety of users,
3	Optimal utilisation of the cultural facilities.	Number of users accessing the cultural facilities.

During the year under review, the WCCC contributed to the National Outcomes of the Medium-Term Strategic Framework (MTSF) 2019-2024 as follows:

Medium - Term Strategic Framework Priority	Contribution of the Public Entity
Priority 5: Spatial Integration, Human Settlements and Local Government	Culture is a vehicle for the transfer of knowledge, traditions and social values. The support rendered to cultural council's aids in the cultural sustainability of communities' social fabric and contributes to more sustainable human settlements.
Priority 6: Social Cohesion and Safer Communities	The programmes supported by the WCCC are aimed at promoting and preserving cultural practices and strive to create an appreciation of and respect for the diverse cultures within the Western Cape.

## 3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

### 3.1. Programme: Western Cape Cultural Commission

The WCCC advises the Minister of Cultural Affairs and Sport on how best to implement its mandate and attend to the development, promotion and preservation of arts and culture in line with the Western Cape Cultural Commission and Cultural Councils Act 14 of 1998.

The Commission had three subcommittees for the year under review namely, the Cultural Facilities Committee, Initiation Reference Committee and Cultural Councils Committee. The promulgation of the Customary Initiation Act, No. 2 of 2021, marked a significant policy and legislative shift in the governance of customary initiation practices in the Western Cape. Prior to the Act, the Western Cape Cultural Commission (WCCC) played a

coordinating and advisory role through its Initiation Reference Committee, which worked closely with local initiation forums to ensure safe and culturally respectful initiation practices. However, with the enactment of the national legislation, the responsibility for coordinating initiation schools, practices, and related oversight was formally transferred to the Western Cape Provincial Initiation Coordinating Committee (WCPICC), appointed by the Premier in July 2022. The establishment of the WCPICC rendered the WCCC’s Initiation Reference Committee functionally redundant, resulting in its dissolution.

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

- To control, manage, develop and maintain movable and immovable property
- To manage the registration and deregistration of Cultural Councils; and
- To advise the MEC on how best to achieve the mandate of the WCCC.

## CULTURAL COUNCILS

There are currently 34 Cultural Councils registered with the WCCC, of which the Commission supported nine who applied to execute their programmes within communities for the year under review. This afforded cultural councils an opportunity to give expression to cultural diversity and preserve their cultural heritage. The programmes varied, focusing on the transfer and sharing of indigenous knowledge and traditions, as well as promoting wellbeing. Workshops and conferences were held to encourage intergenerational dialogue, the sharing of knowledge, and the cultivation of a sense of pride and identity amongst the youth.

To encourage collaboration and broader participation between cultural councils, the WCCC conducted visits to 25 registered cultural councils in the Cape Metro, Garden Route, Overberg and Cape Winelands regions during June and July 2024. The cultural councils were receptive to the WCCC and welcomed interaction aimed at promoting mutual understanding of cultural practices. Commission members found that all assessed registered cultural councils remain active and continue to create cultural awareness in their respective communities. Many cultural councils are staffed by volunteers, and most of the cultural councils are not affiliated to any umbrella structures.

Recommendations from the Cultural Councils included:

- Improved communication between national and municipal authorities.
- A certificate of recognition for the registered cultural councils from the WCCC.
- Annual networking sessions between cultural councils should be considered for interactive engagements with the provincial Minister, government officials, and other key role-players.

Below the list of funded Cultural Councils

	Cultural council	Purpose of funding	Amount transferred	Project date/s	Project venue
1.	Gorachouqua Tribal House of Cape Khoi	Heritage and Indigenous Knowledge Conference	R 30 000	26 October 2024	Youth for Change Centre, Retreat
2.	Griqua Royal House	“Griqua is Still Here” Conference	R 40 000	17 August 2024	Castle of Good Hope, Cape Town
3.	Cochoqua Khoisan Tribal House	“Restoration and Healing of Generational Trauma” Conference	R30 000	24 September 2024	Bayside Fish Hoek Beach
4.	Igugu lamaXesibe Cultural Council	Cultural Programme Workshop	R30 000	21 September 2024	Vusisizwe Creche Hall, Crossroads
5.	Khoe – San Indigenous Women in Action	“Restoration of Culture, Language and Heritage” Conference	R30 000	1 November 2024	Bayside Fish Hoek Beach

	Cultural council	Purpose of funding	Amount transferred	Project date/s	Project venue
6.	Griqua National Conference of South Africa (GNCSA)	Cultural Workshop	R40 000	21 - 23 February 2025	Kranshoek, Mossel Bay
7.	Pondoland of Western Cape	Cultural Workshop/ Programme	R30 000	12 October 2024	Philippi Sports Centre, Phillipi
8.	Isizwe samaXesibe Cultural Council	Cultural Conference	R30 000	5 October 2024	Intlanganiso High School, Site C in Khayelitsha
9.	Hessekwa Khoi Tribal Council	Inau Cultural Project	R30 000	28 September 2024	Barrydale Community Church Hall

As part of the project of the Griqua National Conference of South Africa, a demonstration and discussion were held on the different indigenous instruments used for various cultural events and traditions. Below are photographs of indigenous instruments still in use.



## CULTURAL FACILITIES

The WCCC manages seven cultural facilities, as delegated by the Minister, and ensures that they offer the required safety and acceptable standards for all users to execute their cultural, creative, recreational or educational programmes. The overall maintenance of the cultural facilities is carried out by the DCAS staff, as well as EPWP beneficiaries.

During the year under review, three staff members retired, which placed additional pressure on the execution of maintenance to ensure the cultural facilities are ready to receive clients. This posed challenges for the overall upkeep of the cultural facilities, as well as service delivery to clients.

There has been an increased focus on improving and transforming the cultural facilities from rented buildings into interactive cultural spaces for communities. The feasibility study commissioned by the department have been considered and recommendations were shared with the Department of Infrastructure and Provincial Treasury to assist in the transformation of the cultural facilities



*The EPWP Team building plant holder at the Koekenaap cultural facility*



*EPWP team's monthly cleaning of the canal of the water supply to the Koekenaap cultural facility.*

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

Outcome	Output	Output Indicator	Audited Actual Performance 2022/ 2023	Audited Actual Performance 2023/ 2024	Planned Annual Target 2024/ 2025	Actual Achievement 2024/ 2025	Deviation from planned target to Actual Achievement 2024/ 2025	Reasons for deviations
Diverse cultural activities within communities	Transfer payment to registered cultural councils	Number of registered cultural councils supported through Transfer Payments.	7	9	9	9	N/A	N/A
Well maintained and safe cultural facilities	Implementation of approved maintenance plan.	Number of facilities upgraded and maintained to ensure suitability and safety for users.	7	7	7	7	N/A	N/A
Optimal utilisation of the cultural facilities	Usage of the cultural facilities	Number of users accessing the cultural facilities.	11 375	15 416	6 925	10 996	4 071	Demand for usage of facilities increased

### Linking performance with budgets

The Western Cape Cultural Commission has aligned the key performance areas with the budget transferred by the Department of Cultural Affairs and Sport for the financial year under review.

Economic Classification	2024/25			2023/24		
	Budget	Actual expenditure	(Over)/ under expenditure	Budget	Actual expenditure	(Over)/ under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	4 264	4 153	*111	3 349	3 204	145
<b>Total</b>	<b>4 264</b>	<b>4 153</b>	<b>111</b>	<b>3 349</b>	<b>3 204</b>	<b>145</b>

\* The savings are mainly due to maintenance cost funded by Department of Infrastructure.

### Strategy to overcome areas of underperformance

N/A

## 4. REVENUE COLLECTION

Source of Income	2024/2025			2023/2024		
	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	3 254	2 330	*924	2 399	2 977	(578)
Transfer Payment	655	3 745	** (3 090)	655	2 155	(1 500)
Interest Income	355	573	*** (218)	295	439	(144)
<b>Total</b>	<b>4 264</b>	<b>6 648</b>	<b>(2 384)</b>	<b>3 349</b>	<b>5 571</b>	<b>(2 222)</b>

\* The under collection is mainly due to the intermittent closure of one cultural facility.

\*\* The overcollection is due to an additional transfer payment received from the Department of Cultural Affairs and Sport to further support the operations of the Entity.

\*\*\* The variance is due to the fluctuation in the interest rate for the year under review.

## 5. CAPITAL INVESTMENT

The Western Cape Cultural Commission identified various safety and security risks at the cultural facilities, which could negatively impact users of the sites. Risks areas included dilapidated fencing, broken shutters with broken wooden window frames, and uneven tiling in the hall caused by tree roots at the Groot Drakenstein cultural facility, in Simondium. The work for the installation of the security fence by DOI commenced in November 2024 and is scheduled for completion in May 2025.

Safety risks at the sleeping quarters of the Melkbos Cultural Centre in Melkbosstrand were also discussed and assessed in conjunction with the Department of Infrastructure (DOI). The appointed service provider completed the paving job in the courtyard.

The Okkie Jooste cultural facility, located in the Jonkershoek Valley in Stellenbosch, will be closed for a twelve-month period at the beginning of the 2025/26 financial year, until the 31 March 2026 for major upgrades.

The departmental administrative staff assigned to carry out maintenance work conducted a thorough assessment at the Okkie Jooste cultural facility. Through ongoing discussions with the Department of Infrastructure, the request for major upgrades for this facility was included on the priority list/CAPEX report. The DOI confirmed that the site would be closed for construction as from 1 April 2025, with an estimated project cost of R20,642,621 million.

The installation of a new security fence around the perimeter of the Groot Drakenstein cultural facility will be concluded as commissioned by the Department of Infrastructure, in response to security breaches at the facility. The previous dilapidated fence compromised the safety of users during overnight stays and threatened the condition of the infrastructure and its assets due to theft.

The two large dams on the grounds, which posed a potential safety risk for children attending the camps, were also enclosed with fencing and a secured gate. The river crossings required additional reinforcement, which was assessed by a civil engineer who advised on plans to prevent any trespassing at the back of the cultural facility. The plans also ensured the free flow of water from the Berg River and rainwater, which supports the surrounding farms etc.

Budget	Infrastructure projects
R'000	
R14 294	Replacement existing dilapidated fence with a new security fence at Groot Drakenstein cultural facility in Simondium.
R500	Appointed consultant assessed the flood damage and drafted a report regarding the repairs thereof at the Schoemanspoort cultural facility in Oudtshoorn.

## 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 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 Standing Committee on Police Oversight, Community Safety and Cultural Affairs and Sport, and the Standing Committee on Public Accounts (SCOPA).

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

#### SCOPA Resolutions

No resolutions were published for the Entity.

The Entity had the following engagements with Provincial Accounts Committee:

Standing Committee on Public Accounts	
Meeting	Topic
Provincial Accounts Committee	
25 October 2024	Deliberation on the 2023/24 Annual Report for the Department of Cultural Affairs and Sport and its Entities, Western Cape Language Committee, Western Cape Cultural Commission and Heritage Western Cape.

### 3. EXECUTIVE AUTHORITY

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

<b>Quarterly Performance Report</b>	31 July 2024; 31 October 2024; 31 January 2025; 30 April 2025
<b>In-year Monitoring Report</b>	31 July 2024; 31 October 2024; 31 January 2025; 30 April 2025

## 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, 14 of 1998 to ensure the efficient performance regarding service delivery to the residents 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 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 Commission may give assistance within its available resources to a cultural council or councils as established under the Act, by

- Subsidising cultural related projects, research and conferences as from time to time determined by the Provincial Minister, and for which a cultural council or councils 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

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Arendse MC	WCCC Member  Cultural Council's Chairperson	1 February 2022  10 March 2023	N/A	Grade 11	Competency in National Firearms Control Act, NQF Level 3. Accredited service provider to the National Skills fund by Department of Labour. Founder of Western Cape Land and Heritage Council. Chairperson of the Western Cape Korana and Nguni Cultural Council. Paper wood and Allied Workers Union.	N/A	N/A	5
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.	None	None	6
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 Defense Force. Self-Employed. Khoisan Hessequa Skills Development. General Secretary Khoisan United Movement.	None	None	5

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Jama Z	Initiation Reference Committee	13 October 2023	N/A	Ph.D. Student in the Department of Linguistics (UCT). BA Honors in African Languages. MA in African Languages (UCT). BA Degree.	Vast experience in teaching of African languages for 30 years. Lecturer at 4 different Universities. Serving in various committees in different institutions including PANSALB. Organized conferences including SA - South Korea forum on Arts and Culture. Serving on the WCCC Initiation Reference Committee.	None	Western Cape Language Committee	3
Mavume- ngwana SI	Cultural Council's Chairperson  WCCC Member	1 February 2022  (Resigned as CC Chair- person 8 March 2023)	N/A	Matric. Industrial Psychology. Diploma in Marketing Management.	South African Geographical Names Council (SAGNC). Member of Council: HWC Chairperson: WCPGNC. Commission Member: WCCC. Founder and Director: Indalo Heritage NPO	None	Heritage Western Cape	6
Muthien B	WCCC member	1 February 2022	N/A	MA in Stellenbosch. Bachelor of Social Science (Hons) at UCT. BA (UCT).	Researcher. Facilitator. Writer. Poet. Events Coordinator. Literary Arts. Humanities (History, Art, cultural history, culture). Performing Arts, Cultural Industries. Involvement with youth development.	None	Western Cape Represent- ative at NAC	5

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Myers MA	WCCC member  Cultural Facilities Committee Chairperson	1 February 2022  23 February 2024	N/A	Bachelor of Social Science in Public Administration and Industrial Sociology at UCT 1985.	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 Sony Music for 17 years. Performing Arts. Literary Arts. Involvement with youth development (rural areas workshops)..	None	None	4
Nokwaza LG	Initiation Reference Committee Chairperson  WCCC 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.	None	None	4
Samie G	WCCC Deputy Chairperson  WCCC Interim Chairperson	1 February 2022  23 February 2023	N/A	Bachelor's Degree in Town and Regional Planning. National Diploma in Town Planning. MPhil in Urban Conversation	Independent Heritage Consultant. Facilitated number of Heritage processes. Experience in Governance. Worked for SAHRA. Policy drafting. Currently a Council member of Robben Island.	None	None	3

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Weston	Cultural Facilities Committee Member	4 April 2024	N/A	Baccalaureus Technology: Education – Post School (Adult Education). National N Diploma: Computer Practice and Accounting.	Financial Management: 4 years' experience as financial manager. 5 years' experience as Line Producer. Capturing Income and Expenses and reconciling back to budget. Reporting and presenting to clients.	None	None	4
Winster W	WCCC member	1 February 2022	N/A	Matric. Certificate N4 Computer Practice. Certificate at Chrysalis Academy. Certificate of Completion.	Dispatch Supervisor. Shop Assistant and Cashier. Electrician at Nolitha (Pty) Ltd. EPWP at Schoemanspoort Cultural Facility.	None	None	5

- **State alternate members (if applicable).**

Not Applicable

- **Also state outgoing Board members and their designation.**

Not Applicable

## Composition of Committees

Committee	No. of meetings held	No. of members	Name of members
Western Cape Cultural Commission	4	11	L Nokwaza (Chairperson) S Mavumengwana Q Samie M Meyers B Muthien M Arendse W Winster P Baard JD Hop R Weston Z Jama
WCCC Initiation Reference Committee	0	3	L Nokwaza (Chairperson) S Mavumengwana Z Jama
WCCC Cultural Facilities Committee	0	3	Q Samie M Meyers (Chairperson) R Weston
WCCC Cultural Councils Committee	2	6	M Arendse (Chairperson) S Mavumengwana (ex-Chairperson) W Winster J Hop P Baard B Muthien

## Remuneration 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 Plenary Chairperson's rate is R501 per hour, the Committee Chairperson's rate is R353 per hour and the rate for members' is R307 per hour.

Name	Remuneration R`000	Other allowance R`000*	Total R`000
Arendse MC	10	1	11
Baard PM	9	8	17
Hop JD	8	0	8
Jama Z	2	0	2
Mavumengwana S	6	0	6
Muthien B	8	1	9
Myers MA	5	3	8
Nokwaza LG	10	3	13
Samie Q	3	0	3
Weston R	5	1	6
Winster W	6	**15	21
<b>Total</b>	<b>72</b>	<b>32</b>	<b>104</b>

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

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

## 5. RISK MANAGEMENT

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

### Enterprise Risk Management Policy and Strategy

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

The Enterprise Risk Management (ERM) strategy and implementation plan outlines how the Entity will go about implementing the ERM Policy adopted by the Accounting Authority (AA). This ERM strategy is informed by the Provincial Enterprise Risk Management Policy and Strategy (PERMPS), particularly as it relates to the appetite levels, 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 2022) and regulated its affairs in compliance with this Terms of Reference and has discharged all its responsibilities as contained therein.

### ERMECO Members

The ERMECO comprises of the AO and selected members of the Department of Cultural Affairs and Sport's management team and is chaired by the 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
Mr G Redman	Accounting Officer (Chairperson)	4
Dr C van Wyk	Chief Director: Cultural Affairs	4
Dr L Bouah	Chief Director: Sport and Recreation	4
Ms J Boulle	Head Youth and After-School Programme	1
Ms B Rutgers	Director: Financial Management (CFO)	4
Mr S Julie	Director: Strategic and Operational Management Support	4
Dr M Janse van Rensburg	Director: Museums, Heritage and Geographical Names Services	4
Mr T Mchunu	Director: Arts, Culture and Language Services	2
Ms C Sani	Director: Library Service	4
Ms N Dingayo	Director: Provincial Archive Service	4
Mr T Tutu	Director: Sport Promotion	4
Ms D Manuel	Director: Sport Development	4
Mr D Esau	Deputy Director: Internal Control (Risk Champion)	3
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	3

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

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

Name	Position	Attended
Ms L Africa	ERMECO Secretariat	4
Ms G Abdullatief	Acting Director: Arts, Culture and Language Services	2
Ms J Boulle	Head Youth and After-School Programme	1
Mr L Jara	Internal Control	3
Ms A Haq	Director: Enterprise Risk Management, DotP	3
Ms C Cochrane	Chief Risk Advisor, DotP	1
Mr D Micketts	Chief Risk Advisor, DotP	3
Ms J Reed	Risk Advisor, DotP	3
Mr E Peters	ICT Risk Practitioner, DotP	1
Mr K Abelse	Enterprise Risk Management, DotP	2
Ms V Simpson-Murray	Director: Internal Audit, DotP	4
Mr P De Villiers	Deputy Director: Internal Audit, DotP	4
Ms L Kotze	Deputy Director: Internal Audit, DotP	1
Ms B Cebukhulu	Deputy Director: Provincial Forensic Services, DotP	4
Ms L Abrahams	Deputy Director: Provincial Forensic Services, DotP	1
Ms N Nongxaza	Deputy Director: Provincial Forensic Services, DotP	1
Ms A Snyder	Deputy Director: Provincial Forensic Services, DotP	1
Mr W Theunissen	Deputy Director: Provincial Forensic Services, DotP	2

### ERMECO key activities

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

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

## Key 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**”. During the year under review, the Commission prioritised addressing the risk. Key mitigation strategies included revising the Cultural Facility Usage Policy to introduce more flexible pricing and rental terms. Operational improvement included piloting of multi-purpose space conversions at underused cultural facilities such as Melkbos Oppieesee and Groot Drakenstein, while technological upgrades to the online booking system aimed to enhance data reliability and financial management. A new marketing strategy is also being developed, supported by ongoing tariff reviews to ensure pricing reflects current market conditions.

## Management of risks

Risk assessments are conducted to determine the effectiveness of the Entity’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. Risk management awareness was rolled out on an e-platform for officials to participate in the self-paced training. Activities detailed in the implementation plan are perpetually monitored and periodically reported on, in the same way that APP deliverables are monitored, to detect potential risks and deviations from indicators and the achievement of outcomes and non-adherence to legislative and policy mandates.

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

## Conclusion

Significant progress was made in managing risks during the 2024/25 financial year. The embedding of risk management practices and the increase in the risk maturity level within the eEntity have contributed to the favourable overall performance of the Entity.

The higher risk maturity has led to improved risk response strategies for risks identified within the various programmes of the Entity.

The ERMECO’s focus on Ethics within the Entity aligns with the leadership and management culture, reinforcing good governance and values within the Entity.

## 6. INTERNAL CONTROL UNIT

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

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

## 7. INTERNAL AUDIT AND AUDIT COMMITTEES

### 7.1 Internal Audit Function (IAF)

- Purpose and Mandate:** The IAF strengthens the WCG’s ability to create, protect and sustain value by providing management and ultimately the Audit Committee with independent, risk-based, and objective assurance, advice, insight and foresight. Its mandate is derived from the PFMA, section 38, read in conjunction with NTR 3.2.
- Vision and Strategy:** The Strategy for the IAF is aligned to the Strategic Framework of the Department of the Premier, which can be summarised as “Guide, Enable, Direct”. The IAF’s strategy, aligned to the Strategy of the Branch: Corporate Assurance, for the new 5-year term is “Transformed governance through proactive, agile and innovative assurance and advisory services anticipating needs of client departments and value to residents”.
- Charter, methodology and internal audit plans:** The IAF operates in line with a charter, aligned to the legislative prescripts and the International Professional Practices Framework (IPPF). The charter is reviewed every second year and the most recent review was approved by the Governance, Innovation and Culture (G, I & C) Cluster Audit Committee, in terms of their mandate relating to transversal responsibilities, in December 2024. The IAF has an approved methodology that aligns to the charter and sets out the detail relating to the responsibilities of the IAF as per the IAF Charter and other relevant guidance.

The rolling 3-year strategic internal audit plan, and annual plan for the first year of the rolling 3-year strategic plan, for the Department of Cultural Affairs & Sport were reviewed and approved by the Wellbeing Cluster Audit Committee on 09 April 2024, which includes consideration of Entity audit areas.

- Independence and objectivity:** To provide for the independence of the IAF, its personnel reports to the Chief Audit Executive (CAE), who reports functionally to the three Cluster Audit Committees of WCG, directly to the Accounting Officer on internal audit activities for the Department and administratively to the DDG: Corporate Assurance in the Department of the Premier. The CAE has confirmed the independence of the IAF for the reporting period to the G, I & C Cluster Audit Committee (when dealing with transversal responsibilities) on 29 November 2024. All staff members of the IAF annually confirmed their objectivity through a declaration of compliance to the Institute of Internal Auditors’ Code of Ethics as well as on an assignment level.
- Modality:** The WCG IAF is a fully in-sourced function.
- Staffing:** The approved establishment of the total IAF is 81 staff members and 43 of these posts are currently funded. Each Department has a dedicated team, and there are no funded vacancies in the team responsible for the Department, which also serves the Entity. The current skills and competencies of the IAF staff are appropriate and a well-informed training and development programme is in place.
- Quality Assurance and Improvement Program (QAIP):** A QAIP is in place and reporting on the implementation of this takes place at the G, I & C Cluster Audit Committee, in terms of their mandate relating to transversal responsibilities, on a biannual basis. The last external assessment was concluded in November 2024 and a “Generally Conform” rating was obtained. The issues arising from this are tracked and forms part of the QAIP reporting to the G, I & C Cluster Audit Committee.
- Stakeholder Relationships:** Good relationships are maintained with the senior and executive management team of the Entity, and if there are any challenges, they are discussed and interventions devised with the responsible departmental representative. In driving Combined Assurance within the WCG, ongoing relationships are maintained with the Internal Control Unit in the Department and the relevant AGSA Audit team.

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

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

## 8. COMPLIANCE WITH LAWS AND REGULATIONS

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

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

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

## 10. MINIMISING CONFLICT OF INTEREST

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 behaviour.

## 12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

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

## 13. COMPANY /BOARD SECRETARY (IF APPLICABLE)

N/A

## 14. SOCIAL RESPONSIBILITY

N/A

## 15. AUDIT COMMITTEE REPORT

### Part 1: Audit Committee Reflections

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

## Part 2: Audit Committee Composition and Attendance

The table below discloses relevant information on the audit committee members

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

## Part 3: Audit Committee Focus Areas

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

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

The Audit Committee has reviewed the effectiveness of the internal control system and combined assurance and is satisfied that it has fulfilled its responsibilities in terms of its mandate.

- **Effectiveness of the internal audit function**

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

- **Activities of the internal audit function**

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

*Assurance engagements*

- Cultural Facilities

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

- **Effectiveness of risk management**

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

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

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

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

The AC has not identified any accounting and auditing concerns other than that reported in the AGSA report and the Annual Financial Statements.

- **Evaluation of annual financial statements**

The Audit Committee has:

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

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

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

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

- **Any other issues**

None.

- **Conclusion**

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



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

## 16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

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 licences, concessions, or other authorisations in respect of economic activity in terms of any law.
Developing and implementing a preferential procurement policy?	Yes	The SCM policy of the Entity makes provision for the implementation of preferential procurement.
Determining qualification criteria for the sale of state-owned enterprises?	No	The Entity does not engage in the sale of state-owned enterprises.
Developing criteria for entering into partnerships with the private sector?	No	The Entity does not participate in partnerships with the private sector.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	The Entity is not involved in the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment.

# PART D: HUMAN RESOURCE MANAGEMENT

## 1. INTRODUCTION

The staff executing the administrative duties on behalf of the Western Cape Cultural Commission is part of the staff establishment of the Department of Cultural Affairs and Sport. The information is recorded in the Annual report of the Department.

## 2. HUMAN RESOURCE OVERSIGHT STATISTICS

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

## PART E: PFMA COMPLIANCE REPORT

### 1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

#### 1.1 Irregular expenditure

##### a) Reconciliation of irregular expenditure

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

##### Reconciling notes

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

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

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

c) Details of irregular expenditure condoned

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

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

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

e) Details of irregular expenditure recoverable

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

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

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

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

Description	2024/25	2023/24
	R'000	R'000
Not applicable	-	-
<b>Total</b>	-	-

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

Disciplinary steps taken
Not applicable

## 1.2. Fruitless and wasteful expenditure

### a) Reconciliation of fruitless and wasteful expenditure

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

### Reconciling notes

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

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

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

### c) Details of fruitless and wasteful expenditure recoverable

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

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

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

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

Disciplinary steps taken
Not applicable

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

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

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

b) Details of other material losses

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

c) Other material losses recoverable

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

d) Other material losses not recoverable and written off

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

## 2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	160	1440
Invoices paid within 30 days or agreed period	160	1440
Invoices paid after 30 days or agreed period	N/A	-
Invoices older than 30 days or agreed period (unpaid and without dispute)	N/A	-
Invoices older than 30 days or agreed period (unpaid and in dispute)	N/A	-

## 3. SUPPLY CHAIN MANAGEMENT

### 3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Caseware License Renewal	Adapt IT (Pty)*	Limited Bid	WCCC_ORD-POA43658	31
<b>Total</b>				<b>31</b>

\* 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
Security Services BD	Princeton Protection Services	Extension	BD_ORD-43545	39	N/A	51
Security Services GD	Princeton Protection Services	Extension	GD_ORD-43546	39	N/A	51
Security Services MBCC	Princeton Protection Services	Extension	MBCC_ORD-43547	30	N/A	33
Security Services MBOS	Princeton Protection Services	Extension	MBOS_ORD-43548	30	N/A	33
Security Services OJ	Princeton Protection Services	Extension	OJ_ORD-43549	30	N/A	33
<b>Total</b>				<b>168</b>		<b>201</b>

# PART F: FINANCIAL INFORMATION

## REPORT OF THE EXTERNAL AUDITOR

### Report of the auditor-general to the 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 51-74 which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget with actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

#### Conclusion

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

#### Responsibilities of the accounting authority for the financial statements

3. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
4. In preparing the financial statements, the accounting authority is responsible for assessing the public entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations, or has no realistic alternative but to do so.

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

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

## REPORT OF THE EXTERNAL AUDITOR

**Report on the annual performance report**

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

## REPORT OF THE EXTERNAL AUDITOR

### Report on compliance with legislation

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

### Internal control deficiencies

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

### Professional ethics and quality control

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

*Auditor-General*

Cape Town  
31 July 2025



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## REPORT OF THE EXTERNAL AUDITOR

## Annexure to the auditor's report

## Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

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

## STATEMENT OF FINANCIAL POSITION

Figures in Rand thousand	Note(s)	2025	2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	10 200	5 880
Receivables from exchange transactions	4	111	137
Receivables from non-exchange transactions	5	42	1 542
		<u>10 353</u>	<u>7 559</u>
<b>Total Assets</b>		<u>10 353</u>	<u>7 559</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables from exchange transactions	6	2 072	1 773
<b>Total Liabilities</b>		<u>2 072</u>	<u>1 773</u>
<b>Net Assets</b>		<u>8 281</u>	<u>5 786</u>
Accumulated surplus		8 281	5 786
<b>Total Net Assets</b>		<u>8 281</u>	<u>5 786</u>

STATEMENT OF FINANCIAL PERFORMANCE

Figures in Rand thousand	Note(s)	2025	2024
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Fees from facilities	7	2 211	2 842
Interest income	8	573	439
Other income from exchange transactions	9	119	135
<b>Total revenue from exchange transactions</b>		<b>2 903</b>	<b>3 416</b>
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Other income from non-exchange transactions	10	5 922	5 926
Transfers and subsidies received	11	3 745	2 155
<b>Total revenue from non-exchange transactions</b>		<b>9 667</b>	<b>8 081</b>
<b>Total revenue</b>		<b>12 570</b>	<b>11 497</b>
<b>Expenditure</b>			
Audit fees	13	(97)	(66)
General expenses	14	(3 694)	(2 785)
Members fees	15	(72)	(54)
Transfers and subsidies paid	16	(290)	(299)
Services in-kind	17	(5 922)	(5 926)
<b>Total expenditure</b>		<b>(10 075)</b>	<b>(9 130)</b>
<b>Surplus for the year</b>		<b>2 495</b>	<b>2 367</b>

## STATEMENT OF CHANGES IN NET ASSETS

Figures in Rand thousand	Accumulated surplus	Total net assets
<b>Balance at April 1, 2023</b>	<b>3 419</b>	<b>3 419</b>
Changes in net assets		
Surplus for the year	2 367	2 367
Total changes	2 367	2 367
<b>Balance at 01 April 2024</b>	<b>5 786</b>	<b>5 786</b>
Changes in net assets		
Surplus for the year	2 495	2 495
<b>Balance at 31 March 2025</b>	<b>8 281</b>	<b>8 281</b>

## CASH FLOW STATEMENT

Figures in Rand thousand	Note(s)	2025	2024
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Cash receipts		7 703	3 944
Interest income		571	437
		<u>8 274</u>	<u>4 381</u>
<b>Payments</b>			
Cash paid		(3 954)	(3 416)
<b>Net cash flows from operating activities</b>	18	<u>4 320</u>	<u>965</u>
<b>Net increase in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year		5 880	4 915
<b>Cash and cash equivalents at the end of the year</b>	3	<u>10 200</u>	<u>5 880</u>

## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

<b>Budget on Cash Basis</b>						
	<b>Approved budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual amounts on comparable basis</b>	<b>Difference between final budget and actual</b>	<b>Refer- ence</b>
<b>Figures in Rand thousand</b>						
<b>Statement of Financial Performance</b>						
<b>Revenue</b>						
<b>Non-tax revenue</b>						
Sales of goods and services other than capital assets	3 254	-	<b>3 254</b>	3,836	<b>582</b>	23.1
Entity revenue other than sales	355	-	<b>355</b>	571	<b>216</b>	23.2
Transfers received (Departmental transfer)	655	-	<b>655</b>	3,745	<b>3 090</b>	23.3
<b>Total revenue</b>	<b>4 264</b>	<b>-</b>	<b>4 264</b>	<b>8,152</b>	<b>3 888</b>	
<b>Expenditure</b>						
Goods and services	(3 949)	-	<b>(3 949)</b>	(3 542)	<b>407</b>	23.4
Transfers and subsidies	(315)	-	<b>(315)</b>	(290)	<b>25</b>	23.5
<b>Total expenditure</b>	<b>(4 264)</b>	<b>-</b>	<b>(4 264)</b>	<b>(3 832)</b>	<b>432</b>	
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 320</b>	<b>4 320</b>	
<b>Actual Amount on Comparable - Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 320</b>	<b>4 320</b>	
<b>Reconciliation (operating)</b>						
<b>Basis difference (operating)</b>						
Sales of goods and services other than capital assets				(6)		
Entity revenue other than sales				2		
Other non - tax revenue (Services-in-kind)				5 922		
Goods and services				(321)		
Goods and services (Services-in-kind)				(5 922)		
<b>Timing difference (operating)</b>						
Sales of goods and services other than capital sales				(1 500)		
<b>Entity difference (operating)</b>				<b>-</b>		
<b>Actual Amount in the Statement of Financial Performance</b>				<b>2 495</b>		

## ACCOUNTING POLICIES

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

### 1. Presentation of Annual Financial Statements

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

#### 1.1 Basis of preparation

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

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

All figures have been rounded to the nearest thousand.

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

#### 1.2 Going concern assumption

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

#### 1.3 Materiality

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

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

#### 1.4 Significant judgements and sources of estimation uncertainty

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

## ACCOUNTING POLICIES

### 1.4 Significant judgements and sources of estimation uncertainty (continued)

#### Receivables

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

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

#### Allowance for impairment

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

### 1.5 Property, plant and equipment

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

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

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

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

### 1.6 Financial instruments

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

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

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

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

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

#### Classification

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

## ACCOUNTING POLICIES

### 1.6 Financial instruments (continued)

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

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

<b>Class</b>	<b>Category</b>
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.

#### **Subsequent measurement of financial assets and financial liabilities**

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

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

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

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

#### **Fair value measurement considerations**

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

#### **Financial assets measured at amortised cost**

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

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

## ACCOUNTING POLICIES

### 1.6 Financial instruments (continued)

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

#### Derecognition

##### Financial assets

The entity derecognises financial assets using trade date accounting.

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

##### Financial liabilities

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

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

### 1.7 Statutory receivables

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

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

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

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

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

### 1.8 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.

## ACCOUNTING POLICIES

### 1.9 Revenue from exchange transactions

#### Recognition

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

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

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

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

#### Measurement

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

#### Interest, royalties and dividends

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

### 1.10 Revenue from non-exchange transactions

#### Recognition

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

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

#### Measurement

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

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

#### Conditional grants and receipts

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

## ACCOUNTING POLICIES

### 1.10 Revenue from non-exchange transactions (continued)

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

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

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

### 1.11 Translation of foreign currencies

#### **Foreign currency transactions**

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

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

### 1.12 Comparative figures

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

### 1.13 Expenditure

#### **Financial transactions in assets and liabilities**

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

## ACCOUNTING POLICIES

### 1.13 Expenditure (continued)

#### **Fruitless and wasteful expenditure**

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

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

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

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

#### **Irregular expenditure**

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

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

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

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

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

#### **Transfers and subsidies**

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

### 1.14 Accumulated Surplus

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

## ACCOUNTING POLICIES

### 1.15 Budget information

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

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

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

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

### 1.16 Related parties

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

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

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

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

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

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

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

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

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

## ACCOUNTING POLICIES

---

### 1.17 Events after reporting date

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

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

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

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

### 1.18 Value-Added Tax (VAT)

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

Figures in Rand Thousand

2025

2024

## 2. Standards and interpretations

### 2.1 Standards and interpretations issued, but not yet effective

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

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

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2025

2024

### 3. Cash and cash equivalents

Cash and cash equivalents consist of:	2 198	5 880
Bank balances	8 002	-
Short-term deposits <sup>1</sup>	<u>10 200</u>	<u>5 880</u>

#### 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.

<sup>1</sup> An investment account was opened with the South African Reserve Bank - Corporation for Public Deposits during the year under review.

### 4. Receivables from exchange transactions

Receivables	143	224
Accrued interest	8	6
Allowance for doubtful debt	(40)	(93)
	<u>111</u>	<u>137</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	93	118
Amounts written off as uncollectible <sup>1</sup>	(53)	(25)
	<u>40</u>	<u>93</u>

<sup>1</sup> Doubtful debts which were assessed as uneconomical to pursue were written off during the year under review.

### 5. Receivables from non-exchange transactions

Other receivables from non-exchange: Departmental Transfer <sup>1</sup>	-	1 500
Other receivables from non-exchange: Cultural Council	42	42
	<u>42</u>	<u>1 542</u>

<sup>1</sup> In the 2023/24 financial year the entity received an additional R1,5 million transfer payment from the Department of Cultural Affairs and Sport to further support operations of the entity.

Western Cape Cultural Commission  
Annual Financial Statements for the year ended 31 March 2025  
NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand	2025	2024
<b>6. Payables from exchange transactions</b>		
Customer refundable deposits	459	422
Income received in advance	1 419	1 347
Trade payables	98	4
Accrued expenses	96	-
	<u>2 072</u>	<u>1 773</u>

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

## 7. Fees from facilities

Fees from facilities	<u>2 211</u>	<u>2 842</u>
----------------------	--------------	--------------

The entity provides the use of cultural facilities to provincial departments at a cost. The revenue from these transactions is included in the fees from facilities.

Revenue decreased year-on-year due to the closure of one cultural facility for renovations.

## 8. Interest income

Interest received	<u>573</u>	<u>439</u>
-------------------	------------	------------

The entity received additional funding during the financial year, which resulted in more interest generated.

## 9. Other income from exchange transactions

Rental income damages	1	4
Rental income: Staff accommodation <sup>1</sup>	118	131
	<u>119</u>	<u>135</u>

<sup>1</sup> The decrease is due to staff retiring during the year.

## 10. Other income from non-exchange transactions

Donation: Services in-kind	<u>5 922</u>	<u>5 926</u>
----------------------------	--------------	--------------

For the detail on the Donation: Services in-kind, refer to the narrative in note 17.

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2025

2024

## 11. Transfers and subsidies received

Departmental transfer received	3 745	2 155
--------------------------------	-------	-------

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

## 12. Property Plant and Equipment

Additions	214	201
Disposals	(214)	(201)
	-	-

During the year under review equipment was purchased for the cultural facilities.

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 2025.

## 13. Audit Fees

External audit	97	66
----------------	----	----

The increase is mainly due to expenditure incurred for the 2024/25 audit.

## 14. General expenses

Bad debt written off <sup>1</sup>	22	-
Catering	20	18
Consulting and outsourced services	59	59
Consumable stores <sup>2</sup>	156	137
Donations (Transfer of Assets to DCAS) <sup>3</sup>	214	201
Linen and soft furnishing <sup>4</sup>	123	298
Maintenance, repairs and running costs <sup>5</sup>	977	554
Printing, stationery and publications <sup>6</sup>	77	56
Property expense <sup>7</sup>	1 948	1 362
Software licence renewal	31	28
Travel and subsistence	63	64
Uniforms	4	8
	<b>3 694</b>	<b>2 785</b>

<sup>1</sup> Debt which were assessed as uneconomical to pursue were written off during the year under review.

<sup>2</sup> Expenditure includes various kitchenware which were purchased for the cultural facilities to maintain the facilities at an acceptable standard.

<sup>3</sup> During the year under review assets were donated to the Department of Cultural Affairs and Sport to manage the assets for the entity.

<sup>4</sup> During the 2023/24 financial year, linen and soft furnishings were purchased to maintain the facilities at an acceptable standard.

<sup>5</sup> The increase in expenditure is mainly due to the removal of rubble which resulted from maintenance work conducted at the cultural facilities.

<sup>6</sup> Expenditure includes the printing of the 5-year Strategic Plan.

<sup>7</sup> The increase is mainly due to the annual increase in municipal and security services, and includes expenditure related to the upgrading of security systems at the cultural facilities.

Western Cape Cultural Commission  
Annual Financial Statements for the year ended 31 March 2025  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**

Figures in Rand Thousand	2025	2024
<b>15. Members fees</b>		
Arendse, M	10	4
Baard, P	9	6
Dumbrell, K	-	1
Hop, J	8	3
Jama, Z	2	2
Mavumengwana, S	6	6
Muthien, B	8	6
Myers, M	5	3
Nokawaza, L	10	8
Samie, Q	3	3
Van Blerk, C	-	6
Weston, R	5	0
Winster, W	6	6
	<u>72</u>	<u>54</u>

More in-person meetings were held and monitoring visits to Cultural Councils were introduced in the year under review.

## 16. Transfers and subsidies

Cultural Councils	<u>290</u>	<u>299</u>
-------------------	------------	------------

Less funding was provided to Cultural Councils due to their application requests.

## 17. Services in-kind

Employee cost: Services in-kind	<u>5 922</u>	<u>5 926</u>
---------------------------------	--------------	--------------

Officials employed by the Department of Cultural Affairs and Sport (DCAS) fulfil the executive and administrative functions associated with the Western Cape Cultural Commission (WCCC). Officials dedicated to the Public Entity includes the officials performing managerial and administrative functions at the seven (7) Cultural facilities and the Financial Management Unit who supports the Chief Financial Officer (CFO) responsible for Financial Management of DCAS and WCCC. The services in-kind provided by these officials are significant to the operations and service delivery objectives of WCCC thus their remuneration is recognised in the Statement of Financial Performance of WCCC as required by GRAP 23.

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

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand	2025	2024
<b>18 Cash generated from operations</b>		
Surplus	2 495	2 367
<b>Non-cash movements:</b>		
Revenue: Services in-kind	5 922	5 926
Expenditure: Services in-kind	(5 922)	(5 926)
Accrued interest	(2)	(2)
Accrued expense	96	-
Bad debt written off	22	-
<b>Changes in working capital:</b>		
Receivables from exchange transactions	59	29
Other receivables from non-exchange transactions	1 500	(1 482)
Payables from exchange transactions	203	78
Receivables from exchange transaction (impairment)	(53)	(25)
	<b>4 320</b>	<b>965</b>
<b>19. Commitments</b>		
<b>Authorised operational expenditure</b>		
<b>Approved and contracted</b>		
• Okkie Jooste: Every Flush Toilet Hire	234	-
• Bien Donne Manor House: Princeton Protection Services	109	46
• Groot Drakenstein: Princeton Protection Services	109	45
• Melkbos Cultural Centre: Princeton Protection Services	-	35
• Melkbos Oppiesee: Princeton Protection Services	-	35
• Okkie Jooste: Princeton Protection Services	82	35
• Koekenaap: BAI Security	10	-
• Melkbos Cultural Centre: Atlantic Pest Control & Hygiene Solution	1	-
• Melkbos Oppiesee: Atlantic Pest Control & Hygiene Solution	1	-
• Melkbos Oppiesee: Spike Technology	53	-
• Melkbos Cultural Centre: Spike Technology	53	-
	<b>652</b>	<b>196</b>
<b>Total operational commitments</b>		
Approved and contracted	652	196
<b>This expenditure will be financed from</b>		
<b>Total commitments</b>		
Authorised operational expenditure	652	196

Figures in Rand Thousand

2025

2024

## 20. Related party

### Relationship

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

DCAS provides accommodation to WCCC to execute their administrative and financial operations and is a related party in terms of GRAP 20.

The Minister of the Department of Cultural Affairs and Sport as the Executive Authority is a related person of WCCC in terms of GRAP 20.

The members of WCCC as disclosed in note 15 and the entity are related parties in terms of GRAP 20.

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

### Transactions

#### Income received from related party

Department of Cultural Affairs and Sport	3 745	2 155
--	-------	-------

#### Services in-kind from related party

Department of Cultural Affairs and Sport	5 922	5 926
--	-------	-------

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2025

2024

## 21. Risk management

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

### Liquidity risk

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

### Sensitivity Analysis

At 31 March 2025, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R101 998 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.

Figures in Rand Thousand

2025

2024

## 22. Risk management (continued)

### Cash flow interest rate risk

Financial instrument	Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Trade and other receivables - normal credit terms	10 200	-	-	-	-
Extended credit terms - Payables	(98)	-	-	-	-
Accruals	(96)	-	-	-	-
Net amount	10 006	-	-	-	-
Past due but not provided for	-	-	-	-	-

Financial instrument 032025	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade receivables from exchange transactions	63	14	-	4	61	142
Other receivables from non-exchange transactions	-	-	-	-	42	42
Net Amount	63	14	-	4	103	184
Past due but not impaired	-	(14)	-	(4)	(21)	(39)

Included in the Trade Receivables is an amount of R58 000 due by Western Cape Departments.

Financial instrument 032024	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade receivables from exchange transactions	27	24	29	9	135	224
Other receivables from non-exchange transactions	1500	-	-	-	42	1 542
Net Amount	1 527	24	29	9	177	1 766
Past due but not impaired	-	(24)	(29)	(9)	(43)	(105)

Included in the Trade Receivables is an amount of R98 000 due by Western Cape Departments.

## 22. Events after the reporting date

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

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2025

2024

## 23. Budget variances

### Material variances between budget and actual amounts

#### 23.1 Sales of goods and services other than capital assets

The variance is due to an increase in the usage of the cultural facilities.

#### 23.2 Entity revenue other than sales

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

#### 23.3 Transfers received

The variance is due to an additional transfer payment received from the Department of Cultural Affairs and Sport to further support the operations of the entity.

#### 23.4 Goods and services

The variance is mainly due to maintenance cost covered by the Department of Infrastructure resulting in a saving for the entity.

#### 23.5 Transfers and Subsidies

The variance is mainly due to funding applications received from the cultural councils being lower than budgeted.

## 24. B-BBEE Performance

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



Wes-Kaapse  
Regering



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



Wes-Kaapse Kultuurkommissie

**Jaarverslag**  
2024/2025



<b>DEEL A: ALGEMENE INLIGTING</b>	<b>3</b>
1. ALGEMENE INLIGTING VAN DIE OPENBARE ENTITEIT	3
2. LYS VAN AFKORTINGS/AKRONIEME	4
3. VOORWOORD DEUR DIE VOORSITTER	5
4. OORSIG DEUR DIE HOOF- UITVOERENDE BEAMPTTE	6
5. VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN DIE AKKURAAATHEID VAN DIE JAARVERSLAG	9
6. STRATEGIESE OORSIG	10
6.1. Visie	10
6.2. Missie	10
6.3. Waardes	10
7. WETGEWENDE EN ANDER MANDATE	10
8. ORGANISATORIESE SKTRUKTUUR	14
<b>DEEL B: PRESTASIE-INLIGTING</b>	<b>15</b>
1. OUDITEURSVERSLAG: VOORAFBEPAAALDE DOELWITTE	15
2. OORSIG VAN PRESTASIE	15
2.1. Diensleweringomgewing	15
2.2. Organisasoriese omgewing	15
2.3. Kern- beleidsverwikkellinge en wetgewende veranderinge	16
2.4. Vordering met bereiking van institusionele impakte en uitkomste	16
3. INLIGTING OOR INSTITUSIONELE PROGRAMPRESTASIE	16
3.1. Program 1: Wes-Kaapse Kultuurkommissie	16
4. INSAMELING VAN INKOMSTE	21
5. KAPITAALBELEGGING	21
<b>DEEL C: REGERINGSBESTUUR</b>	<b>23</b>
1. INLEIDING	23
2. PORTEFEULJEKOMITEES (indien van toepassing)	23
3. UITVOERENDE GESAG	23
4. DIE REKENPLIGTIGE GESAG/RAAD	24
5. RISIKOBESTUUR	30
6. INTERNE BEHEER-EENHEID	32
7. INTERNE OUDIT EN OUDITKOMITEES	33
8. VOLDOENING AAN WETTE EN REGULASIES	34
9. BEDROG EN KORRUPSIE	34
10. BEPERKING VAN BOTSENDE BELANGE	34
11. GEDRAGSKODE	35
12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES	35
13. MAATSKAPPY-/RAADSEKRETARIS (indien van toepassing)	35
14. MAATSKAPLIKE VERANTWOORDELIKHEID	35
15. VERSLAG VAN OUDITKOMITEE	36
16. PRESTASIE-INLIGTING OOR VOLDOENING AAN BBSEB	40

**DEEL D: MENSLIKEHULPBRONBESTUUR****41**

1. INLEIDING 41
2. OORSIG VAN MENSLIKEHULPBRONSTATISTIEK 41

**DEEL E: VERSLAG OOR VOLDOENING AAN WOFB****42**

1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE BESTEDING EN MATERIËLE VERLIESE 42
  - 1.1. Onreëlmatige besteding 42
  - 1.2. Vrugtelose en verkwistende besteding 44
  - 1.3. Bykomende openbaarmaking ten opsigte van materiële verliese kragtens Art. 55(2)b (i) & (iii) van die WOFB 45
2. LAAT EN/OF UITSTAANDE BETALINGS AAN VERSKAFFERS 46
3. VOORSIENINGSKETINGBESTUUR 46
  - 3.1. Verkryging deur ander middele 46
  - 3.2. Kontrakwysigings en -uitbreidings 46

**DEEL F: FINANSIËLE INLIGTING****47**

1. VERSLAG VAN DIE EKSTERNE OUDITEUR 47
2. FINANSIËLE JAARSTATE 51

## 1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

<b>GEREGISTREERDE NAAM:</b>	Wes-Kaapse Kultuurkommissie
<b>REGISTRASIENOMMER (indien van toepassing):</b>	Nie van toepassing
<b>FISIESE ADRES:</b>	3de verdieping, Protea Assuransie-gebou Groentemarkplein 8001
<b>POSADRES:</b>	Posbus X7115 Kaapstad 8000
<b>TELEFOONNOMMER/S:</b>	+27 21 483 9714
<b>E-POSADRES:</b>	Thandwa.Ntshona@westerncape.gov.za
<b>WEBADRES:</b>	<a href="http://www.westerncape.gov.za/cas">www.westerncape.gov.za /cas</a>
<b>EKSTERNE OUDITEURS:</b>	Ouditeur-Generaal van Suid-Afrika Parklaan 19 Milnerton Kaapstad 7441
<b>BANK:</b>	Nedbank St. George-wandellaan 18, Kaapstad stadsentrum, Kaapstad 8001  Suid-Afrikaanse Reserwebank – Korporasie vir Openbare Deposito's Posbus 427 Pretoria 0001

<b>BBSEB</b>	Breëbasis- swart ekonomiese bemagtiging
<b>BTA</b>	Beskrywing van tegniese aanduiders
<b>DVI</b>	Departement van Infrastruktuur
<b>DKES</b>	Departement van Kultuursake en Sport
<b>DPOGV</b>	Departement van Polisie-oorsig en Gemeenskapsveiligheid
<b>DSKK</b>	Departement van Sport, Kuns en Kultuur
<b>EKPVS</b>	Elektroniese kwartaallike prestasieverslagstelsel
<b>HFB</b>	Hoof- Finansiële Beampte
<b>FJS</b>	Finansiële jaarstate
<b>GBBP</b>	Gebuiersbatedbestuursplan
<b>KBV</b>	Kapitaalbestedingsverslag
<b>MTUR</b>	Mediumtermyn uitgaweraamwerk
<b>NKR</b>	Nasionale Kunsteraad
<b>NTR</b>	Nasionale Tesourieregulasies
<b>OGSA</b>	Ouditeur-generaal van Suid-Afrika
<b>OIB</b>	Ondernemingsinhoudbestuur
<b>ORB</b>	Ondernemingsrisikobestuur
<b>ORBEKOM</b>	Ondernemingsrisikobestuur- en etiekkomitee
<b>PTI</b>	Provinsiale Tesourie-instruksies
<b>RBPII</b>	Raamwerk vir die bestuur van prestasieprograminligting
<b>RG</b>	Rekenpligtige gesag
<b>UOWP</b>	Uitgebreide Openbare Werke program
<b>VKB</b>	Voorsieningsketteringbestuur
<b>WBGV</b>	Wet op Beroepsgesondheid en -veiligheid
<b>WOFB</b>	Wet op Openbare Finansiële Bestuur, Wet 1 van 1999
<b>WBPI</b>	Wet op die Beskerming van Persoonlike Inligting (POPI-wet)
<b>WKKK</b>	Wes-Kaapse Kultuurkommissie
<b>WOO</b>	Wet op Openbare Oudit
<b>VIP</b>	Vision Inspired Priorities
<b>WCCC</b>	Western Cape Cultural Commission

### 3. VOORWOORD DEUR DIE VOORSITTER

Die visie van die Wes-Kaapse Kultuurkommissie (WKKK) is om 'n beduidende bydrae tot die groei en ontwikkeling van 'n dinamiese kulturomgewing ter bevordering van 'n verenigde Wes-Kaap te lewer. Tydens die 2024/25-boekjaar het die Kommissie verskeie mylpale bereik in sy toewyding om sy kernfunksies na behore uit te voer.

Die Kultuurradekomitee het uitgebreide besoeke aan al die geregistreerde rade op die WKKK-databasis gebring. Hierdie vergaderings het nie alleen die verhoudings tussen die WKKK en die rade verstewig nie, maar die Kommissie in staat gestel om groter insig te kry oor hoe rade beter ondersteun kan word om aktief aansoek te doen en toegang tot befondsingsgeleenthede te kry. Daarby het die Kommissie die gedragskode hersien en besluit dat dit 'n vaste item op alle toekomstige vergaderings sal wees. Hierdie belangrike stap het verantwoordbaarheid versterk en deurlopende bewussyn van etiese standaarde gekoester en 'n kultuur van integriteit in al die bedrywighede van die kommissie bevorder.

Die Kommissie erken ook die suksesvolle opgraderings en veiligheidsverbeteringe by die Okkie Jooste en Schoemanspoort-kultuurfasiliteit. Ondanks onverwagte oorstromings wat infrastruktuur en die heining by Okkie Jooste beskadig het, is herstelwerk afgehandel en veiligheidsmaatreëls met die steun van die Departement van Infrastruktuur verbeter. Hierdie pogings het nie net die fasiliteite herstel nie, maar ook verseker dat hulle veilig en funksioneel en verwelkomend vir gebruikers bly. Die Kommissie waardeer voorts die strategiese werksverhouding met die Departement van Polisie-oorsig en Gemeenskapsveiligheid, wie se deurlopende veiligheidsrisiko-assesserings en veiligheidsaanbevelings die bestuur van die kultuurfasiliteite versterk het. Ek wil ook ons waardering teenoor die Departement van Infrastruktuur uitspreek vir hulle volgehoue toewyding om die twee fasiliteite deur 'n begrotingstoekenning op te gradeer, en die verskaffing van waardevolle tegniese raad.

Noudat ons termyn ten einde loop, wil ek my grootste waardering uitspreek aan die vorige voorsitter van die Wes-Kaapse Kultuurkommissie, mnr. Lungelo Nokwaza, vir sy leierskap, wat die suksesvolle bereiking van die Entiteit se prestasieteikens vir die jaar onder oorsig verseker het.

Voorts wil ek my diepste waardering teenoor die personeel van die Departement van Kultuursake en Sport uitspreek vir hulle volgehoue volharding om ons mandaat uit te voer, en aan my mede-kommissielede, wie se samewerking die basis vir toekomstige innoverende planne gelê het.

Laastens wil ek die betrokke minister van die Departement van Kultuursake, mnr. Ricardo Mackenzie, van harte bedank vir sy leiding en die deel van sy visie vir die bevordering van die kultuursektor in die Wes-Kaap. Die WKKK het baie bereik tydens hierdie termyn wat nou ten einde loop, en is hoopvol dat die nuwe Kommissie die goeie werk wat gedoen is, sal voortsit – om kultuur in die Wes-Kaap te bewaar, te ontwikkel en te bevorder.



**Petronel Baard**

**Namens die Rekenpligtige Gesag: WKKK**

**29 Augustus 2025**



*Petronel Baard*  
*Wes-Kaapse Kultuurkommissie*

## 4. OORSIG DEUR DIE HOOF- UITVOERENDE BEAMPTTE

Dit is met genoeg dat ek 'n oorsig van die prestasie van die WKKK vir die 2024/25-boekjaar aanbied. Die jaar onder oorsig het ná die verkiesing 'n verandering aan die Uitvoerende Gesag gebring. Ondanks hierdie oorgang het die WKKK steeds sy mandaat, naamlik die bevordering, ontwikkeling en bewaring van die kunste en kultuur in die provinsie, suksesvol sonder onderbreking uitgevoer.

### Algemene finansiële oorsig van die Openbare Entiteit

Die WKKK beoefen gesonde finansiële boekhouding en het sy prestasie-teikens bereik. Die WKKK het tydens en ook voor die huidige termyn ongekwalifiseerde oudit gekry.

### Bestedingstendense van die Openbare Entiteit

Doel	2024/25			2023/24		
	Begroting	Werklike besteding	(Oor-)/ onder-besteding	Begroting	Werklike besteding	(Oor-)/ onder-besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	4 264	4 153	*111	3 349	3 204	145
<b>Totaal</b>	<b>4 264</b>	<b>4 153</b>	<b>111</b>	<b>3 349</b>	<b>3 204</b>	<b>145</b>

\* Die besparings is hoofsaaklik te danke aan onderhoudskoste wat deur die Departement van Infrastruktuur gedek is.

### Kapasiteitsbeperkings en -uitdagings wat die Openbare Entiteit in die gesig staar

Die oordragbetaling van die Departement vir die aktiwiteite van die Wes-Kaapse Kultuurkommissie bly beperk; tog gebruik die Entiteit innoverende benaderings om sy oorkoepelende mandaat te bereik. Die WKKK se Kultuurradekomitee het vergaderings met die geregistreerde kultuurrade nagekom deur perseelbesoeke, waar die behoefte vir meer befondsing vir die implementering van hulle kultuurprojekte as 'n kernbehoefte geïdentifiseer is.

Daarbenewens versterk die Entiteit steeds die goeie werksverhouding met die Departement van Infrastruktuur, wat instrumenteel is in die ondersteuning van bestuur en begroting vir grootskaalse opgraderings by die kultuurfasiliteite.

### Belangrike aktiwiteite wat beëindig is / aktiwiteite wat beëindig gaan word

Geen aktiwiteite is beëindig nie.

### Nuwe of voorgestelde belangrike aktiwiteite

Om die huidige Kultuurfasiliteite Gebruiksbeleid te hersien om die inwerkingstelling van bykomende inkomstestrome te akkommodeer waardeur die optimale gebruik van die kultuurfasiliteite verseker kan word. Dit sal die kultuurfasiliteite meer toeganklik maak vir 'n wyer netwerk van mense in die provinsie.

Die Wes-Kaapse Kultuurkommissie het deur die administratiewe steun van die DKES 'n vergadering met die Departement van Infrastruktuur tydens die maandelikse koördineringsvergaderings met DKES/DVI gereël, waar kwessies soos veiligheidsbehoefte, water- en energieverkragtigheid bespreek is. Hierdie besprekings het die uitrol van inisiatiewe om die Koekenaap-kultuurfasiliteit van vars water te voorsien, ingesluit. As gevolg van hierdie vergaderings is verdere assesserings deur vaardige deskundiges in opdrag van die DVI gedoen, en gevorderde maatreëls voorgestel wat in die 2025/26-boekjaar by die Koekenaap-kultuurfasiliteit ingestel gaan word.

Die Departement van Infrastruktuur het assesserings by die Okkie Jooste- en Melkbos Oppiesee-kultuurfasiliteit gedoen om maniere te ondersoek om die afhanklikheid van elektrisiteit van Eskom te verminder of uit te skakel. Die installering van sonpanele, saam met die nodige ondersteunende infrastruktuur, sal in die nuwe boekjaar aangepak word.

Die onvoorspelbare weer- en beurtkraguitdagings sal vir die komende tydperk die fokus wees om te verseker dat fasiliteite oop en toeganklik bly vir alle inwoners en met hulle bedrywighede voortgaan.

## **Versoeke om oordrag van fondse**

Geen oordragfondse is aangevra nie.

## **Voorsieningsketteringbestuur**

Die WKKK, met die bystand van die Departement van Kultuursake en Sport, het deeglike voorsieningsketteringbestuurs- (VKB-) prosesse en -stelsels gevestig om deursigtigheid, doeltreffendheid en verantwoordbaarheid in sy verkryging- en finansiëlebestuursaktiwiteite te verseker. Hierdie stelsels is ontwerp om met die tersaaklike wetgewende en regulatoriese raamwerke te belyn, waardeur voldoening en die bevordering van beste praktyke verseker word.

## **Alle afgesluite en ongevraagde tendervoorstelle vir die jaar onder oorsig**

Geen ongevraagde tendervoorstelle is in die jaar onder oorsig deur die Kommissie ontvang of afgesluit nie.

## **Is VKB-prosesse en -stelsels gerat en gereed**

VKB-prosesse en -stelsels is in plek en beleide is bygewerk om onreëlmatige besteding te voorkom.

Die Kommissie het finansiële hulpbronne doeltreffend bestuur, potensiële risiko's verminder en die integriteit van hul bedrywighede deur hul voorsieningsketteringbestuursprosedures beveilig. Die Entiteit het sy onderneming versterk om hoë standaarde van regeringsbestuur en bedryfsuitnemendheid te handhaaf deur gereelde monitering en deurlopende verbeterings in die VKB-prosedures.

## **Uitdagings wat ervaar word en hoe dit opgelos word**

Die veranderende weer tydens die winterseisoen het 'n groot invloed op die infrastruktuur van die kultuurfasiliteite, veral die Schoemanspoort en Okkie Jooste-terreine gehad. Sterk winde het bome by die Okkie Jooste-fasiliteit ontwortel, wat die sekuriteitsheining beskadig het, terwyl die toegangsbrug by Schoemanspoort weens oorstroming beskadig is. Die Departement van Infrastruktuur het spoedig gereageer en die nodige herstelwerk gedoen.

Die ontoeganklikheid van sekere paaie oor die provinsie heen as gevolg van stormskade het ook daartoe bygedra dat besprekings by die kultuurfasiliteite gekanselleer is, wat die huurinkomste direk beïnvloed het.

## **Ouditverslagsake in die vorige jaar en hoe dit hanteer is/gaan word**

N.v.t.

## **Vooruitsigte / Planne om toekomstige finansiële uitdagings te takel**

Die Provinsiale Tesourie het die bekendstelling van bykomende gebeurtenisse, en 'n hersiene tariefregister, wat grootliks tot 'n toename in die gebruik van die kultuurfasiliteite en tot verhoogde inkomste vir die nuwe jaar sal bydra, goedgekeur.

'n Beleggingsrekening is ook geopen om te verseker dat die Entiteit 'n groot bedrag maandelikse rente verdien en ontvang om die huidige begroting aan te vul.

## **Gebeurtenisse ná die verslagdatum**

Geen

## Ekonomiese lewensvatbaarheid

Die Wes-Kaapse Kultuurkommissie bly ekonomies lewensvatbaar en is bedryfstabiel, hoofsaaklik deur die inkomste wat deur geld van die kultuurfasiliteite en deurlopende steun van die Departement van Kultuursake en Sport verkry word. Hierdie steun sluit 'n bedryfsubsidie in, wat wesenlik belangrik is om die Kommissie se kernfunksies en dienslewering uit te voer.

Om finansiële volhoubaarheid te bevorder het die Kommissie onlangs opdrag gegee dat 'n beleggingsrekening met die Korporasie vir Openbare Deposito's teen optimale rente-inkomste geopen word. Hierdie bykomende fonds dra tot die instandhouding en onderhoud van die kultuurfasiliteite by.

Die Departement van Infrastruktuur het voorts finansiële hulpbronne vir die opgradering van fasiliteite gegee en tegniese kundigheid verskaf, wat verseker dat hierdie kultuurfasiliteite in 'n goeie toestand bly. Die ontplooiing van departementele personeel versterk ook die kapasiteit van die Departement se menslike hulpbronne, wat dit in staat stel om sy verantwoordelikhede na te kom en kultuuraangeleenthede doeltreffend te bestuur.

## Erkennings en/of waardering

Ek spreek graag my waardering uit vir die beamptes van die Departement van Kultuursake en Sport vir die oorsig oor die uitvoering en bestuur van finansiële verpligtinge van die Entiteit kragtens die WOFB. Ek wil ook graag vir Anroux Marais, wat voorheen as minister gedien het, en Ricardo Mackenzie, wat later in die verslagtydperk die ministeriële verantwoordelikhede oorgeneem het, bedank vir hul strategiese steun wat goeie regeringsbestuur van die Kommissie verseker het.



**Petronel Baard**  
Adjunkvoorsitter van die Entiteit  
Namens die Rekenpligtige Gesag  
29 Augustus 2025

## 5. VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN DIE AKKURAAKTHEID VAN DIE JAARVERSLAG

Na my beste wete en kennis bevestig ek die volgende:

- Alle inligting en bedrae wat in die jaarverslag uiteengesit is, stem ooreen met die jaarlikse finansiële state wat deur die Ouditeur-generaal geouditeer is.
- Die jaarverslag is volledig en akkuraat en daar is geen weglatings nie.
- Die jaarverslag is voorberei in ooreenstemming met die riglyne oor die jaarverslag soos deur die Nasionale Tesourie uitgereik is.
- Die Finansiële Jaarstate (Deel F) is voorberei in ooreenstemming met die tersaaklike raamwerke en standaarde wat op die Openbare Entiteit van toepassing is.
- Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die beoordelings wat in hierdie inligting gemaak is.
- Die Rekenpligtige Gesag is verantwoordelik vir die vestiging en implementering van 'n stelsel van interne beheer wat ontwerp is om redelike sekerheid oor die integriteit en betroubaarheid van die prestasie-inligting, die inligting oor menslike hulpbronne en die finansiële jaarstate te verskaf.
- Die eksterne ouditeurs is betrek om 'n onafhanklike mening oor die finansiële jaarstate te gee.

Na ons mening is die jaarverslag 'n billike weerspieëling van die aktiwiteite, prestasie-inligting, die inligting oor menslike hulpbronne en die finansiële sake van die Openbare Entiteit vir die boekjaar geëindig op 31 Maart 2025.

Die uwe



**Petronel Baard**  
**Ondervoorsitter van Entiteit**  
**Namens die Rekenpligtige Gesag**  
**29 Augustus 2025**

## 6. STRATEGIESE OORSIG

### 6.1. Visie

Om doeltreffend tot die groei en ontwikkeling van 'n dinamiese kulturomgewing ter bevordering van 'n verenigde Wes-Kaap by te dra.

### 6.2 Missie

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

- die registrasie en deregistrasie van kultuurrade;
- finansiële hulp en bystand aan geregistreerde kultuurrade te verskaf;
- die beheer, bestuur, ontwikkeling en onderhoud van roerende en onroerende eiendom wat deur die provinsiale minister onder sy toesig geplaas is;
- die uitvoering van take en funksies wat deur die provinsiale minister gegee is; en
- die provinsiale minister van raad oor beleid te bedien.

### 6.3. Waardes

Die Openbare Entiteit gehoorsaam die ses waardes hieronder in die uitvoering van hul mandaat tot doeltreffende dienslewering aan die inwoners van die Wes-Kaap.



Caring



Competence



Accountability



Integrity



Innovation



Responsiveness

## 7. WETGEWENDE EN ANDER MANDATE

Die Wes-Kaapse Kultuurkommissie is 'n statutêre liggaam wat kragtens die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998 (Wet 14 van 1998) in die lewe geroep is. Die WKKK is op 1 Junie 2001 kragtens die Wet op die Bestuur van Openbare Finansies, 1999 (Wet 1 van 1999) as 'n Skedule 3-, Deel C- provinsiale openbare entiteit gelys. Die Openbare Entiteit is 'n statutêre liggaam onder die beskerming van die Departement van Kultuursake en Sport.

Die WKKK bedryf sy dienste binne die volgende wetgewende en beleidsmandate.

### 7.1 Grondwetlike mandaat

Artikel	Direkte verantwoordelikheid van die Wes-Kaapse Kultuurkommissie
<b>Grondwet van die Republiek van Suid-Afrika, 1996</b>	
Artikel 6(3), (4) en (5): Taal	Die WKKK moet deur wetgewende en ander middele, sy gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelyke agting/ status en met gelykwaardig behandel word.
Artikel 30: Taal en kultuur	Die WKKK fasiliteer geleenthede vir die mense van die Wes-Kaap om hulle taal- en kultuurregte uit te oefen deur die programme en projekte wat hulle aanbied en ondersteun.
Artikel 31: Kultuur-, godsdien- en taalgemeenskappe	Die WKKK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap respekteer.
Artikel 41: Beginsels van samewerkende regering- en interregeringsake	Die WKKK werk in die uitvoering van sy mandaat met alle regeringsfere saam.

Artikel	Direkte verantwoordelikheid van die Wes-Kaapse Kultuurkommissie
<b>Grondwet van die Republiek van Suid-Afrika, 1996</b>	
Skedule 4: Funksionele terreine van saamlopende nasionale en provinsiale wetgewende bevoegdheid	<b>Kultuursake:</b> <ul style="list-style-type: none"> <li>Die WKKK werk nou saam met die nasionale Departement van Kuns, Kultuur en Sport en geassosieerde staatsorgane rakende saamlopende kuns-, kultuur en erfenissake.</li> </ul>
Artikel 195: Basies waardes en beginsels wat openbare administrasie beheer	Amptenare van die Departement van Kultuursake en Sport moet by die bepalings van Artikel 195 hou, wat 'n beskrywing van die demokratiese waardes en beginsels gee wat die openbare administrasie beheer. Artikel 195(1) (b) vereis die bevordering van doeltreffende, ekonomiese en doelmatige gebruik van hulpbronne. Dit impliseer dat programme wat in die openbare sektor onderneem word die maksimum voordele teen die laagste moontlike koste moet meebring.
<b>Grondwet van die Wes-Kaap, 1998 (Wet 1 van 1998)</b>	
Artikel 70	Provinsiale wetgewing moet in die beskikbare hulpbronne van die Wes-Kaapse Regering voorsiening maak vir die vestiging en redelike befondsing van 'n kultuurraad of -rade vir 'n gemeenskap of gemeenskappe in die provinsie wat 'n gemene kultuur- en taalerfenis deel.  Registrasie van en steun aan kultuurrade: <ul style="list-style-type: none"> <li>Die Wes-Kaapse Kultuurkommissie word die taak van registrasie van en steun aan geregistreerde kultuurrade opgelê. Die DKES het oorsig oor die WKKK en voorsien die Kommissie van administratiewe en finansiële steun.</li> </ul>
Artikel 81	Die WKKK moet beleide aanvaar en implementeer om die welsyn van die mense van die Wes-Kaap te bevorder en te onderhou, insluitend beleide wat gemik is op die bereiking van: <ul style="list-style-type: none"> <li>die bevordering van respek vir die regte van kultuur, godsdiens- en taalgemeenskappe in die Wes-Kaap; en</li> <li>die beskerming en bewaring van die natuur-, kultuur- en argeologiese geskiedkundige erfenis van die Wes-Kaap tot voordeel van huidige en toekomstige geslagte.</li> </ul> Die WKKK verseker dat die DKES voorsiening maak vir die kultuurbehoefes van gemeenskappe in die Wes-Kaap, soos voorgeskryf deur wetgewing.

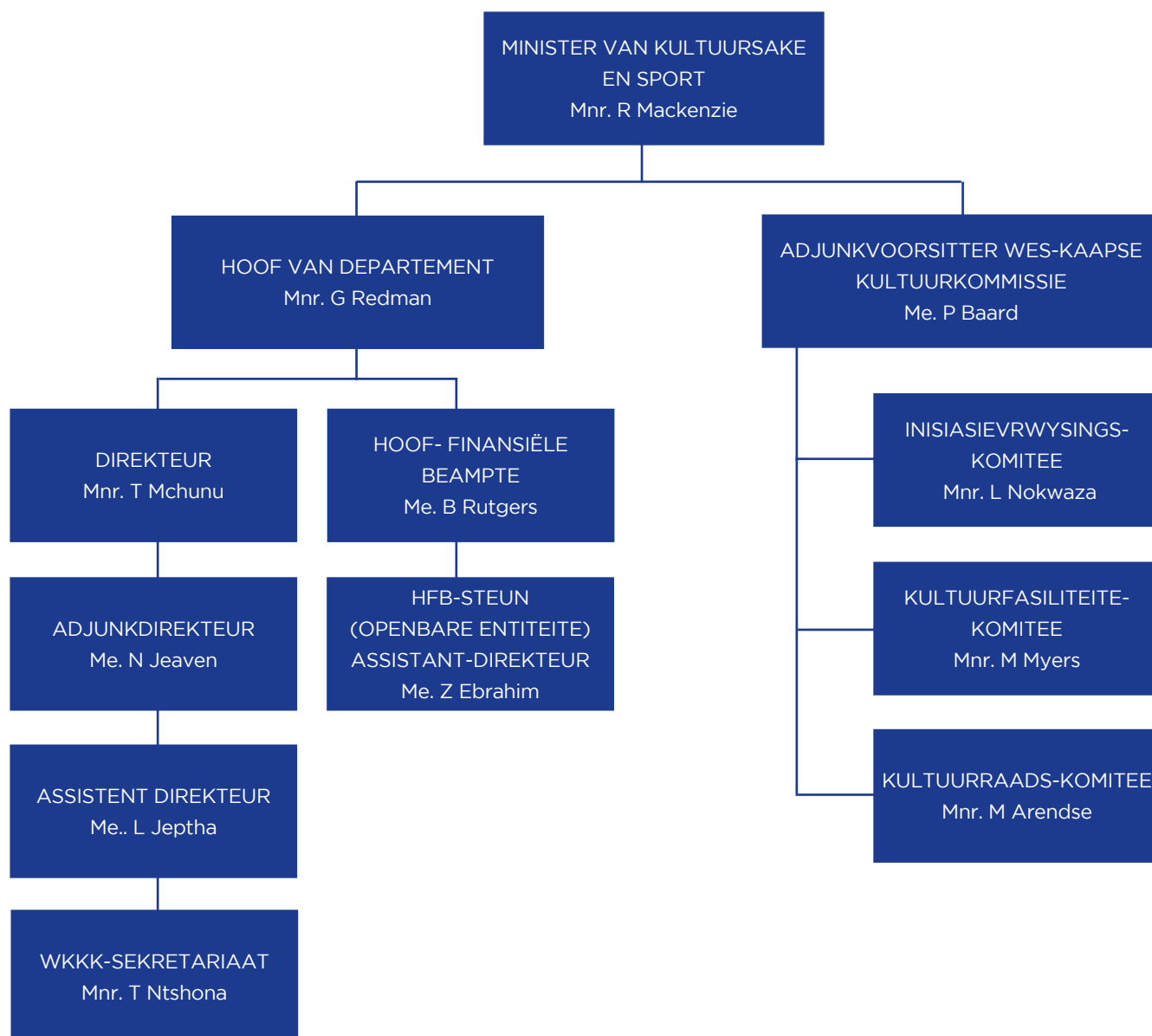
## 7.2 Wetgewende en beleidsmanate

Wetgewing	Verwysing	Kernverantwoordelikhede van die WKKK
Wet of die Bestuur van Openbare Finansies, 1999	Wet 1 van 1999	Die WKKK dien kwartaal- en jaarverslae oor sy prestasielewering en geouditeerde finansiële state gegrond op die jaarlikse strategiese doelwitteikens vir elke boekjaar in.
Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998	Wet 14 van 1998	Die Wes-Kaapse Kultuurkommissie bewaar, bevorder en ontwikkel kultuur in die Wes-Kaap ooreenkomstig 'n beleid wat deur die LUR (Lid van die [provinsiale] Uitvoerende Raad) vasgestel word. Die WKKK bedien die LUR van raad oor die bewaring, bevordering en ontwikkeling van kuns en kultuur in die Wes-Kaap.
Wet op Tradisionele Khoi-San-leierskap, 2019	Wet 3 van 2019	Die belangrikste doelwitte van die wet is: Om voorsiening te maak vir die erkenning van Khoi-San-leierskap; om die Wet op die Nasionale Huis van Tradisionele Leiers, 2009, en die Wet op Tradisionele Leierskap en Regeringsbestuursraamwerk, 2003, te konsolideer: om sekere beperkings in die bestaande wetgewing te takel: om gevolglike wysigings aan ander wette in werking te stel.

Wetgewing	Verwysing	Kernverantwoordelikhede van die WKKK
Wet op die Bevordering van Administratiewe Geregtigheid, 2000	Wet 3 van 2000	Hierdie wet: <ul style="list-style-type: none"> <li>• sit die reëls en riglyne uiteen wat administrateurs moet volg wanneer hulle besluite neem;</li> <li>• vereis dat administrateurs mense oor hulle reg op hersiening en appèl en hulle reg om redes te versoek, inlig;</li> <li>• vereis dat administrateurs redes vir hulle besluite gee; en</li> <li>• gee lede van die publiek die reg om die besluite van administrateurs in die hof uit te daag.</li> </ul>
Wet op die Bevordering van Toegang tot Inligting	Wet 2 van 2000	Hierdie wet stel die reg tot toegang tot verslae wat deur die staat, regeringsinstellings en private liggame gehou word, in werking. Die Entiteit moet onder andere: <ul style="list-style-type: none"> <li>• 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe hulle 'n aansoek vir toegang tot inligting wat die Entiteit hou, moet rig;</li> <li>• 'n inligtingsbeampste aanstel om versoeke vir toegang tot inligting wat deur die Entiteit gehou word, te oorweeg.</li> </ul>
Wet op die Beskerming van Persoonlike Inligting	Wet 4 van 2013	Die wet bevorder die beskerming van persoonlike inligting wat deur die publiek en private liggame verwerk word; om sekere voorwaardes vir die vasstelling van minimum vereistes vir die prosessering van persoonlike inligting te bepaal
Wet op Gebruiklike Inisiasie	Wet 2 van 2021	Die wet maak voorsiening vir die doeltreffende regulering van gebruiklike inisiasiepraktyke, die vestiging van 'n nasionale inisiasie-oorsigkomitee en provinsiale inisiasiekoördineringskomitees en hul funksies, die verantwoordelikhede, rolle en funksies van die onderskeie rolspelers betrokke by inisiasiepraktyke as sodanig, of in die regeringsbestuursaspek daarvan, die doeltreffende regulering van inisiasieskole, die regulatoriese magte van die ministers en premiers, die monitering van die implementering van hierdie wet, provinsiale eienaardighede en verwante sake.
Hersiene Witskrif oor Kuns, Kultuur en Erfenis	2018	Die hersiene Witskrif is in 2018 deur die kabinet goedgekeur ná 'n sosio-ekonomiese impakassessering deur die Suid-Afrikaanse Kultuurwaarneming onderneem is. Dit sit die beleidsdoelwitte wat deur die strategiese waardes wat deur kuns, kultuur en erfenis onderstreep word, uiteen. Dit voorsien die soomlose integrasie van die NOP, die Maatskaplike Samehorigheid- en Nasieboustrategie, wat die visie en strategie van die strategiese doelwitte van die DKES toelig, uiteen.
Wet op Voorkeurverkrygingsbeleid- raamwerk, 2000	Wet 5 van 2000	Om Artikel 217(3) van die Grondwet in werking te stel deur 'n raamwerk vir die implementering van die verkrygingsbeleid in werking te stel wat in Artikel 217(2) van die Grondwet in die vooruitsig gestel is.

### 7.3 Institusionele beleide en strategieë oor die vyfjaarbeplanningstydperk

Beleid	Beskrywing
Gedragkode vir WKKK-lede	Die primêre doel van die Kode is om onderlinge voorbeeldige gedrag tussen die lede te bevorder om só institusionele geloofwaardigheid aan die WKKK te gee.
Beleid oor Registrasie en Deregistrasie van Kultuurrade	Hierdie beleid maak voorsiening vir die registrasie van kultuurrade om mense wat 'n gemene kultuur- of taalerfenis deel, te verteenwoordig. Dit stel die beginsel van respek, koestering, bewaring en beskerming van kulturele diversiteit in die Wes-Kaap én in Suid-Afrika in werking. Die beleid stel die WKKK in staat om kultuurrade te deregistreer wanneer daar goeie rede daarvoor is.
Beleid oor Gebruik van Fasiliteite	Om 'n raamwerk vir die rekenpligtige beampte van die WKKK te verskaf om inkomste en die volle benutting van bates onder die beheer van die Kommissie ekonomies en doeltreffend te bestuur..
WKKK-Finansiële Delegering	Delegering/Afwenteling van magte soos in terme van Artikel 44(1) en 44(2) van die Wet op die Bestuur van Openbare Finansies, 1999 deur die rekenpligtige gesag uitgereik is.
WKKK VKB-Afvaardiging	Delegering/Afwenteling van magte soos in terme van Artikel 44(1) en 44(2) van die Wet op die Bestuur van Openbare Finansies, 1999 deur die rekenpligtige gesag uitgereik is.
Wesenlikheidsraamwerk	Daar word van die Rekenpligtige Gesag vereis dat 'n raamwerk van aanvaarbare vlakke van wesenskap en beduidenis met die uitvoerende gesag in samewerking met die eksterne ouditeurs ontwikkel en ooreengekom word.
Bedrogvoorkomingsplan	Die beleid voorsien responsmeganismes om insidente van bedrog wat die WKKK se werking beïnvloed, aan te meld, te ondersoek en op te los.
Ondernemings risikobestuurstrategie en implementeringsplan	Om die vereistes van Artikel 51(1)(a)(i) van die WOFB, Wet 1 van 1999, wat bepaal dat die rekenpligtige gesag moet verseker dat die Entiteit 'n doeltreffende en doelmatige en deursigtige stelsel van finansiële en risikobestuur en interne beheer het en onderhou, in werking te stel.
Bestuur van Skuldenaars	Die Rekenpligtige Gesag moet skuldenaars vir die gebruik van kultuurfasiliteite kontroleer.
Vergoeding van Lede	Om betaling aan lede van die WKKK, wat benoem is om konferensies, projekte, vergaderings en werkwinkels namens die Kommissie by te woon, te fasiliteer.
Voorsienings kettingbestuursbeleid	Om voorsieningskettingbestuur in die Entiteit te reguleer.



## 1. OUDITEURSVERSLAG: VOORAFBEPAALENDE DOELWITTE

Die OGSA/ ouditeur verrig tans die nodige ouditprosedures oor prestasie-inligting ten einde redelike sekerheid in die vorm van 'n ouditgevolgtrekking te verskaf. Die ouditgevolgtrekking oor die prestasie teenoor voorafbepaalde doelwitte word in die verslag aan die bestuur ingesluit, met wesenlike bevindings wat onder die titel Voorafbepaalde doelstellings in die verslag onder die afdeling oor ander wetlike en regulatoriese vereistes in die ouditeursverslag uiteengesit word.

Verwys na bladsy 47-50 van die Verslag van die ouditeursverslag, gepubliseer as Deel F: Finansiële inligting.

## 2. OORSIG VAN PRESTASIE

### 2.1. Diensleweringomgewing

Kuns en kultuur speel 'n deurslaggewende rol in die gemeenskap, aangesien dit gemeenskapswaardes beïnvloed en weerspieël, persepsies uitdaag en dialoog koester. Die Entiteit is werksaam in 'n omgewing waar die aanvraag na dienste groot, maar die hulpbronne beperk is. Dit het die WKKK gedwing om kreatief te dink en innoverende maniere binne die beperking van hulle wetgewende mandaat te vind.

Die Entiteit het sy beplande teikens bereik en nuwe maniere ondersoek om by die inwoners betrokke te wees. Die WKKK het verseker dat sy dienste toeganklik is vir alle inwoners en het 'n vergadering met geregistreerde kultuurrade belê om hulle verwagtinge vas te stel en te hoor hoe die WKKK hulle aktiwiteite ten beste kan ondersteun.

Hoewel die gebruikersgetalle die teiken oorskry het, is die fasiliteite baie sleg deur die uiterste weersomstandighede en beurtkrag geraak, wat 'n negatiewe invloed op van die aktiwiteite en bedryf van die fasiliteite gehad het. Stormskade het veroorsaak dat gebruikers nie toegang tot die fasiliteite gehad het nie, wat die inkomste beperk het. Daarby moes opgraderings aan die Okkie Jooste-fasiliteit begin word, en ter voorbereiding van die oorhandiging van die terrein aan die kontrakteurs is die fasiliteit by tye deur die loop van die jaar gesluit. Intussen is die projek vir die nuwe boekjaar geherskeduleer, wat uiteraard 'n verlies aan potensiële inkomste beteken het, hoewel die opgraderings wat gedoen gaan word, die fasiliteit se vermoë en langtermynwaarde beduidend gaan verbeter.

Ondanks noemenswaardige uitdagings is verbeterings aan die fasiliteite aangebring om te verseker dat gesondheids- en veiligheidstandaarde steeds onderhou word. 'n Nuwe omheining en sekuriteitshek by die Groot Drakenstein-kultuurfasiliteit is byvoorbeeld aangebring, en ou vensters is vervang. By die Koekenaap-fasiliteit is die hele terrein skoonmaak en alle rommel verwyder wat 'n blyplek vir slange was en 'n gevaar vir gebruikers ingehou het.

### 2.2. Organisasoriese omgewing

Kragtens die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, Wet 14 van 1998, is personeellede van die Departement van Kultuursake en Sport verantwoordelik vir die administratiewe werk van die WKKK. Die sekretariaat van die Kommissie is in die Kuns en Kultuur-komponent van Departement geleë, en die HFB-ondersteuningseenheid verleen bystand met verkryging en betalings ten opsigte van die lede en aktiwiteite van die WKKK. Die WKKK het nie permanente personeellede nie, en die personeel van die DKES wat aangewys is, is verantwoordelik vir die administratiewe en voldoeningsfunksie van die WKKK.

Tydens die jaar onder oorsig het 11 lede op die WKKK gedien, en Rene Weston is die enigste lid wat in dié tydperk aangestel is. Die afsterwe van 'n terreinbestuurder, die bedanking van twee personeellede en die stadige tempo van die vul van vakante befondste poste het 'n reuse-impak op die fasiliteite gehad. Die Koekenaap-kultuurfasiliteit is vir die grootste deel van die jaar deur UOWP-personeel bestuur en alle fasiliteite is afhanklik van UOWP-personeel vir skoonmaak- en onderhoudsdienste.

Die termyn van die huidige Wes-Kaapse Kultuurkommissie het tydens die afgelope jaar onder oorsig verstryk. Die minister het die termyn van die bestaande lede verleng tot die aanstellingsproses van die lede vir die nuwe WKKK voltooi is. Die kommissie het steeds hulle funksie vervul, en voltallige vergaderings en ander komiteevergaderings

het op skedule plaasgevind. In ooreenstemming met die oop en deursigtige proses vir die aanstelling van 'n nuwe kommissie, soos voorgeskryf deur die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998, is die nuwe kommissie gedurende die eerste kwartaal van die 2025/26-boekjaar aangestel.

### 2.3. Kern- beleidsverwikkellinge en wetgewende veranderinge

Ten einde inkomste aan te vul is tariewe en die Gebruiksbeleid vir Kultuurfasiliteite aangepas. Dit het uit die navorsingsverslag oor die lewensvatbaarheid voortgespruit, wat aanbevelings gemaak het oor hoe die kultuurfasiliteite hulle inkomstestrome kan verhoog.

### 2.4. Vordering met bereiking van institusionele impakte en uitkomste

Die beplande uitkomste soos vervat in die Strategiese Plan 2020/21-2024/25 van die Entiteit is bereik ooreenkomstig die Kommissie se impakverklaring.

<b>Impakverklaring</b>	Die Kommissie poog om deur sy aktiwiteite veilige en samehorige gemeenskappe te skep deur die gebruik van fasiliteite te herposisioneer, asook om steun aan geregistreerde kultuurrade te verleen om hulle kultuurpraktyke te bewaar.
------------------------	---

No.	Uitkoms	Aanduider van uitkoms
1	Diverse kultuuraktiwiteite in gemeenskappe.	Getal geregistreerde kultuurrade ondersteun deur oordragbetalings.
2	Goed onderhoude en veilige kultuurfasiliteite.	Getal fasiliteite wat opgegradeer of onderhou is om geskiktheid vir en veiligheid van gebruikers te verseker.
3	Optimale gebruik van die kultuurfasiliteite.	Getal gebruikers wat toegang tot die fasiliteite gebruik.

Die Wes-Kaapse Kultuurkommissie het gedurende die jaar onder oorsig op die volgende maniere tot die nasionale uitkomste van die Mediumtermyn- Strategiese Raamwerk (MTSR) bygedra:

Mediumtermyn strategiese raamwerkprioriteit	Bydrae van Openbare Entiteit
Prioriteit 5: Ruimtelike integrasie, menslike nedersettings en plaaslike regering	Kultuur is 'n middel vir die oordrag van kennis, tradisies en sosiale waardes. Die steun wat aan die kultuurrade gebied is, het tot kulturele volhoubaarheid van gemeenskappe se sosiale band en sodoende meer volhoubare menslike nedersettings bygedra.
Prioriteit 6: Maatskaplike samehorigheid en veiliger gemeenskappe	Die programme wat deur die WKKK ondersteun word, is op die bevordering en bewaring van kultuurpraktyke gemik en streef na die skepping van waardering en respek vir die diverse kulture in die Wes-Kaap.

## 3. INLIGTING OOR INSTITUSIONELE PROGRAMPRESTASIE

### 3.1. Program: Wes-Kaapse Kultuurkommissie

Die WKKK adviseer die provinsiale Minister van Kultuursake en Sport oor hoe om sy mandaat ten beste te implementeer en aandag te gee aan die ontwikkeling, bevordering en bewaring van kuns en kultuur in lyn met die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, Wet 14 van 1998.

Die Kommissie het drie komitees vir die jaar onder oorsig gehad, naamlik die Kultuurfasiliteitekomitee, die Inisiasieverwysingskomitee en die Kultuurraadskomitee. Die promulgering van die Wet op Gebruiklike Inisiasie, Wet no. 2 van 2021, het 'n betekenisvolle beleids- en wetgewende skuif in die regeringsbestuur van gebruiklike inisiasiepraktyke in die Wes-Kaap aangedui. Voor die wet het die Wes-Kaapse Kultuurkommissie (WKKK) deur sy Inisiasieverwysingskomitee, wat nou met plaaslike inisiasieforums saamgewerk het om veilige en kultuurwaardige inisiasiepraktyke te verseker, 'n koördinerende en adviserende rol gespeel. Met die inwerkingstelling van die wet

het die verantwoordelikheid vir die koördinerende van inisiasieskole, -praktyke en verwante oorsig formeel van die Wes-Kaapse Provinsiale Inisiasiekoördinerings-komitee (WKPIKK) oorgedra, wat in Julie 2022 deur die premier aangestel is. Die vestiging van die WKPIKK het die Inisiasieverwysingskomitee van die WKKK funksioneel oorbodig gemaak, met die gevolg dat dit ontbind is.

Die WKKK het drie bedryfsareas, soos deur die genoemde wet voorgeskryf. Die areas bepaal die funksies van die Kommissie, naamlik:

- Om roerende en onroerende eiendom te beheer, te bestuur en te onderhou;
- Om die registrasie en deregistrasie van kultuurrade te bestuur; en
- Om die LUR te adviseer oor hoe om die mandaat van die WKKK ten beste te bereik.

## KULTUURRADE

Daar is tans 34 kultuurrade by die WKKK geregistreer. In die jaar onder oorsig het die Kommissie nege ondersteun om programme in gemeenskappe uit te voer. Dit het aan kultuurrade die geleentheid gebied om uitdrukking aan kulturele diversiteit en die bewaring van kultuurerfenis te gee. Die programme het gewissel en is op die oordrag en deel van inheemse kennis en tradisies, asook die bevordering van welsyn gefokus. Werkswinkels en konferensies is gehou om intergeslagtelike dialoog, die deel van kennis en die kweek van 'n sin van trots en identiteit onder die jeug aan te moedig.

Ten einde samewerking en groter deelname tussen kultuurrade aan te moedig het die WKKK in Junie en Julie 2024 besoeke aan 25 geregistreerde kultuurrade in die Kaapse Metro, Tuinroete, Overberg en Wynland-distrik gebring. Die kultuurrade was ontvanklik vir die WKKK en het die interaksie wat op die verbetering van onderlinge begrip van kulturele praktyke gemik was, verwelkom. Die lede van die Kommissie het gevind dat alle geregistreerde kultuurrade steeds aktief is en kulturele bewussyn in hulle onderskeie gemeenskappe skep. Baie van die kultuurrade word deur vrywilligers beman en is nie by enige oorkoepelende strukture geaffilieer nie.

Aanbevelings van die kultuurrade het die volgende ingesluit:

- Verbeterde kommunikasie tussen nasionale en munisipale owerhede.
- 'n Sertifikaat van erkenning vir die kultuurrade wat by die WKKK geregistreer is;
- Jaarlikse netwerksessies tussen kultuurrade ter wille van interaktiewe ooreenkomste met die provinsiale minister, regeringsamptenare en ander sleutelrolspelers moet oorweeg word..

Hier onder is die lys van befondsde kultuurrade

	Kultuurraad	Doel van befondsing	Bedrag oorgedra	Projek-datum(s)	Ligging van projek venue
1.	Gorachouqua stamhuis van die Kaapse Khoi	Konferensie oor Erfenis en Inheemse Kennis	R 30 000	26 Oktober 2024	Youth for Change-sentrum, Retreat
2.	Griekwa Koningshuis	Die "Griekwa is nog hier"-konferensie	R 40 000	17 Augustus 2024	Kasteel die Goeie Hoop, Kaapstad
3.	Cochoqua Khoisan Stamhuis	Konferensie oor "Herstel en genesing van geslagtelange trauma"	R30 000	24 September 2024	Bayside Vishoekstrand
4.	Igugu lamaXesibe Kultuurraad	Werkwinkel oor Kultuurprogram	R30 000	21 September 2024	Vusisizwe Crèche-saal, Kruispad
5.	Khoe-San Inheemse Vroue in Aksie	Konferensie oor "Herstel van Kultuur, Taal en Erfenis"	R30 000	1 November 2024	Bayside Vishoekstrand
6.	Griekwa Nasionale Konferensie van Suid-Afrika (GNKSA)	Kultuur-werkwinkel	R40 000	21- 23 Februarie 2025	Kranshoek, Mosselbaai

	Kultuurraad	Doel van befondsing	Bedrag oorgedra	Projek-datum(s)	Ligging van projek venue
7.	Pondoland van die Wes-Kaap	Kultuur-werkwinkel/-program	R30 000	12 Oktober 2024	Philippi Sportsentrum, Phillipi
8.	Isizwe samaXesibe Kultuurraad	Kultuur-konferensie	R30 000	5 Oktober 2024	Intlanganiso Hoërskool, Perseel C in Khayelitsha
9.	Hessequa Khoi Stamraad	Inau Kultuurprojek	R30 000	28 September 2024	Barrydale Gemeenskapskerksaal

As deel van die projek van die Griekwa Nasionale Konferensie van Suid-Afrika was daar 'n demonstrasie van en bespreking oor die verskillende inheemse instrumente wat vir die onderskeie kultuurgeleenthede en tradisies gebruik word. Hier onder is foto's van inheemse instrumente wat steeds gebruik word.



## KULTUURFASILITEITE

Die WKK bestuur sewe kultuurfasiliteite, soos afgewentel deur die minister, en verseker die liggaam dat dit die vereiste veiligheid en aanvaarbare standaarde bied vir gebruikers om hulle kultuur-, kreatiewe, ontspannings- of opvoedkundige programme in hierdie fasiliteite te kan aanbied. Die oorkoepelende onderhoud van die fasiliteite word deur die permanente personeel van die DKES asook UOWP-begunstigdes uitgevoer.

Gedurende die jaar onder oorsig het drie permanente personele afgetree, wat verdere druk op die uitvoering van onderhoud om te verseker dat die fasiliteite gereed is om kliënte te ontvang, geplaas het. Dit het uitdagings vir die oorhoofse onderhoud van die kultuurfasiliteite asook dienslewering aan kliënte meegebring.

Daar is 'n toenemende fokus op die verbetering en omskepping van die fasiliteite van gehuurde strukture tot interaktiewe kultuurruimtes vir gemeenskappe. Die aanbevelings van die haalbaarheidsnavorsing, wat deur die departement versoek is, is oorweeg en met die Departement van Infrastruktuur en die Provinsiale Tesourie gedeel om bystand met die omskepping van die fasiliteite te verleen.



*Die UOWP-span bou plantbakke by die Koekenaap-kultuurfasiliteit.*



*Die UOWP-span se maandelikse skoonmaak van die kanaal wat water na die Koekenaap-kultuurfasiliteit herlei.*

## Uitkomste, uitsette, uitsetaanduiders, teikens en werklike prestasie:

Uitkoms	Uitset	Uitset-aanduider	Geouditeerde werklike prestasie	Geouditeerde werklike prestasie	Bepaalde jaar-teikens	Werklike prestasie	Afwyking van beplande teikens van werklike prestasie	Redes vir afwyking
			2022/2023	2023/2024	2024/2025	2024/2025	2024/2025	
Diverse kultuur aktiwiteite in gemeenskappe	Oordrag betalings aan geregistreer die kultuurrade	Getal geregistreerde kultuurrade met oordrag betalings ondersteun	7	9	9	9	N.v.t.	N.v.t.
Goed instand gehoude en veilige kultuur fasiliteite	Implementering van goed gekeurde onderhoudsplan	Getal fasiliteite wat opgegradeer en in stand gehou is om geskiktheid en veiligheid vir gebruikers te verseker.	7	7	7	7	N.v.t.	N.v.t.
Optimale gebruik van die kultuur fasiliteite	Gebruik van fasiliteite	Getal gebruikers wat kultuurfasiliteite besoek het.	11 375	15 416	6 925	10 996	4 071	Aanvraag vir gebruik van fasiliteite vergroot

### Prestasie gekoppel aan begrotings

Die Wes-Kaapse Kultuurkommissie het die sleutelprestasiegebiede in lyn gebring met die begroting wat deur die Departement van Kultuursake en Sport vir die betrokke boekjaar oorgedra is.

Doelwit	2024/25			2023/24		
	Begroting	Werklike besteding	(Oor-)/onderbesteding	Begroting	Werklike besteding	(Oor-)/onderbesteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	4 264	4 153	*111	3 349	3 204	145
<b>Totaal</b>	<b>4 264</b>	<b>4 153</b>	<b>111</b>	<b>3 349</b>	<b>3 204</b>	<b>145</b>

\* Die besparings is meestal te danke aan onderhoudskoste wat deur die Departement van Infrastruktuur gedek is.

### Strategie om terreine van onderprestasie te oorkom

N.v.t.

## 4. INSAMELING VAN INKOMSTE

Inkomstebronne	2024/2025			2023/2024		
	Beraming	Werklike bedrag Ingesamel	(Oor)/Onder insameling	Beraming	Werklike bedrag Ingesamel	(Oor)/Onder insameling
	R`000	R`000	R`000	R`000	R`000	R`000
Ander operasionele inkomste	3 254	2 330	*924	2 399	2 977	(578)
Oordragbetaling	655	3 745	** (3 090)	655	2 155	(1 500)
Rente-inkomste	355	573	*** (218)	295	439	(144)
<b>Totaal</b>	<b>4 264</b>	<b>6 648</b>	<b>(2 384)</b>	<b>3 349</b>	<b>5 571</b>	<b>(2 222)</b>

\* Die onderinvordering is hoofsaaklik as gevolg van die sporadiese sluiting van een kultuurfasiliteit.

\*\* Die oorinsameling is weens bykomende oordragbetalings wat van die Departement van Kultuursake en Sport ontvang is om die aktiwiteite van die Entiteit verder te ondersteun.

\*\*\* Die afwyking is weens die wisseling in die rentekoers vir die jaar onder oorsig.

## 5. KAPITAALBELEGGING

Die Wes-Kaapse Kultuurkommissie het verskeie veiligheid- en sekuriteitsrisiko's by die kultuurfasiliteite geïdentifiseer wat 'n negatiewe invloed vir die gebruikers kan beteken wat die geriewe gebruik. Die risiko-areas het vervalde heinings, gebreekte hortjies met gebreekte houtvensterrame en ongelyke teëls in die saal weens boomwortels wat skade aan die Groot Drakenstein-kultuurfasiliteit in Simondium aangerig het, ingesluit. Die werk vir die installering van die veiligheidsheining is in November 2024 begin en is geskeduleer om in Mei 2026 afgehandel te wees.

Die veiligheidsrisiko by die slaapkwartiere van die Melkbos-kultuursentrum in Melkbosstrand is ook met die Departement van Infrastruktuur (DVI) bespreek en geassesseer. Die aangestelde diensverskaffer het die teëlprojek in die binnehof afgehandel. Die Okkie Jooste-kultuurfasiliteit in die Jonkershoekvallei buite Stellenbosch sal aan die begin van die nuwe boekjaar (2025/26) vir 12 maande tot 31 Maart 2026 vir uitgebreide opgraderings gesluit wees.

Die departementele administratiewe personeel wat aangewys is om die onderhoudswerk uit te voer, het 'n deeglike assessering by die Okkie Jooste-kultuurfasiliteit onderneem. Die versoek vir uitgebreide opgraderings by hierdie fasiliteit het na deurlopende besprekings met die DVI op die prioriteitslys/ CAPEX-verslag beland. Die DVI het bevestig dat die perseel vanaf 1 April 2025 vir konstruksie met 'n beraamde waarde van R20 642 621 miljoen gesluit sal wees.

Die installering van 'n nuwe veiligheidsheining rondom die Groot Drakenstein-kultuurfasiliteit waarvoor deur die Departement van Infrastruktuur opdrag gegee is in reaksie op die sekuriteitsbreuke by die fasiliteit, sal afgehandel word. Die lendelam en vervalde heining het die veiligheid van gebruikers tydens oornagverblyf in gevaar gestel en is ook 'n bedreiging vir die toestand van die infrastruktuur en sy bates weens diefstal.

Die twee groot damme op die terrein van wat ook as 'n potensiële veiligheidsbedreiging uitgewys is vir kinders wat die kampe bywoon, is ook omhein en van 'n veiligheidshek voorsien. Die bruggie oor die rivier het ook ekstra versterking nodig gehad, wat deur 'n siviele ingenieur geassesseer is, wat advies oor die planne gegee het om enige verdere oortreding aan die agterkant van die fasiliteit te voorkom. Die planne het voorts die vrye vloei van water van die Bergrivier en reënwater verseker, wat water aan die omliggende plase voorsien, ens.

Begroting	Infrastruktuurprojekte
R'000	
R14 294	Vervanging van bestaande lendelam heining met 'n nuwe sekuriteitsheining by Groot Drakenstein-kultuurfasiliteit in Simondium.
R500	Aangestelde konsultant het die vloedskade geassessee en 'n verslag oor die herstel daarvan by die Schoemanspoort-kultuurfasiliteit in Oudtshoorn.

## 1. INLEIDING

Regeringsbestuur, risikobestuur en voldoening is drie pilare wat saamwerk met die doel om te verseker dat die Entiteit sy doelwitte nakom. Voldoening aan die Entiteit se beleide en prosedures, wette en regulasies wat sterk en doeltreffende regeringsbestuur tot gevolg het, word as die sleutel tot die sukses van die Entiteit gesien. Hierdie verslag gee 'n oorsig van die regeringsbestuur wat in die Entiteit plaasvind.

Die parlement, die uitvoerende en rekenpligtige gesag van die Openbare Entiteit, is verantwoordelik vir korporatiewe bestuur.

## 2. PORTEFEULJEKOMITEES

Die komitees van die Provinsiale Parlement wat oorsig oor die WKKK het, is die Staande Komitee oor Polisie-oorsig, Gemeenskapsveiligheid en Kultuursake en Sport, en die Staande Komitee oor Openbare Rekening (SKOOR).

Staande Komitee oor Polisie-oorsig, Gemeenskapsveiligheid, Kultuursake en Sport	
Vergadering	Tema
21 Augustus 2024	Inleidende vergadering en opsommende inligting van die Jaarlikse Prestasieplan van 2024/25.
25 Oktober 2024	Beraadslaging oor die 2023/24-jaarverslag van die DKES en sy drie entiteite.
28 November 2024	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Wes-Kaapse Wysigingswetsontwerp, [B2-2024]
20 Maart 2025	Inligtingsessie oor die Wetsontwerp oor die Wes-Kaapse Biblioteekdiens [B1-2025]
31 Maart 2025	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Wes-Kaapse Toe-eieningswetsontwerp [B2-2025]

### SKOOR-resolusies

Geen resolusies is vir die Entiteit gepubliseer nie.

Die Entiteit was by die volgende vergaderings met die Staande Komitee oor Openbare Rekening betrokke:

Staande Komitee oor Openbare Rekening	
Vergadering	Tema/ Onderwerp
Staande Komitee oor Openbare Rekening	
25 Oktober 2024	Beraadslaging oor die 2023-jaarverslag vir die Departement van Kultuursake en Sport en sy entiteite; die Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie en Erfenis Wes-Kaap.

## 3. UITVOERENDE GESAG

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

<b>Kwartaalike Prestasieverslag</b>	31 Julie 2024; 31 Oktober 2024; 31 Januarie 2025; 30 April 2025
<b>In-jaar-moniteringsverslag</b>	31 Julie 2024; 31 Oktober 2024; 31 Januarie 2025; 30 April 2025

## 4. DIE REKENPLIGTIGE GESAG

Die Wes-Kaapse Kultuurkommissie tree binne die parameters of raamwerk van die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, Wet 14 van 1998 op om doeltreffende prestasie rakende dienslewering aan die inwoners van die Wes-Kaap te verseker. Die doelwitte van die Kultuurkommissie is om ooreenkomstig die beleid wat deur die provinsiale minister bepaal is, kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel.

### Die belangrikheid en doel van die Kommissie

Ten einde die doelwitte te bereik waarvoor die Kultuurkommissie gevestig is, moet die Kommissie:

- Die registrasie en deregistrasie van kultuurrade oorweeg.
- Roerende en onroerende eiendom en plekke onder sy toesig kragtens Artikel 21(1)(a) of (b) bestuur, ontwikkel en in stand hou,
- Ander funksies soos wat die provinsiale minister aan hom mag toewys, uitvoer.

Die Kultuurkommissie mag op eie inisiatief, of op versoek van die provinsiale minister, of op versoek van 'n kultuurraad of -rade, aanbevelings maak oor hoe die doelwitte van die Kommissie ten beste ten opsigte van onder andere die volgende terreine bereik kan word:

- Die visuele, uitvoerende en letterkundige kunste
- Natuur- en menswetenskappe
- Kultuurhistoriese veld
- Die kultuurbewustheid en betrokkenheid van die jeug

### Die raad se rol is die volgende:

Die Kommissie mag binne sy beskikbare hulpbronne aan 'n kultuurraad of -rade soos deur die wet bepaal, bystand verleen deur

- Kultuurverwante projekte, navorsing, en konferensies soos periodiek deur die minister bepaal, en waarvoor 'n kultuurraad aansoek gedoen het, subsidieer.
- Nasionale en internasionale interkulturele kontak bevorder en koördineer.
- Inligting verskaf om kultuur te bewaar, te bevorder en te ontwikkel.

### Handves van die raad

N.v.t.

## Samestelling van die raad

Naam	Hoedanigheid (in terme van die raadstruktuur van die Openbare Entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Terrein van kundigheid	Direkteur- skappe van rade (Lys van entiteite)	Ander komitees of taakspanne (bv. Oudit -komitee, ministeriële taakspan)	Getal verga- derings- byge- woon
Arendse MC	WKKK-lid  Voorsitter van Kultuurrade	1 Februarie 2022  10 Maart 2023	N.v.t..	Graad 11	Bevoegdheid in die Nasionale Wet op Vuurwapen-beheer NKR Vlak 3. Geakkrediteerde diensverskaffer aan die Nasionale Vaardighedsfonds deur Departement van Arbeid. Stigter van Wes-Kaapse Grond- en Erfenisraad. Voorsitter van die Wes-Kaapse Korana- en Nguni- kultuurraad. Papier, Hout- en Verwante Werkersunie.	N.v.t.	N.v.t.	5
Baard PM	WKKK-lid	1 Februarie 2022	N.v.t.	BA, Drama Hons (US). Dramagraad	Nasionale sangkompetisie (ATKV). Album vir musiekvideo opgeneem. Vir SAMA-toekennings benoem. FNB-/ Vita-toekennings vir kabaret. Eie kabaret produksie.	Geen	Geen	6
Hop JD	WKKK-lid	1 Februarie 2022	N.v.t..	Langeberg Senior Sekondêre Skool Doktor in goddelikheid Basiese opleiding Suid- Afrikaanse Leër. Stoorman kursus. Gevorderde vuurwapen kursus: Ligte masjien-geweer.	Soldaat in die Suid-Afrikaanse Weermag. Selfwerksaam Khoisan Hessequa Vaardighedsontwikkeling Algemene sekretaris Khoisan Verenigde Beweging	Geen	Geen	5

Naam	Hoedanigheid (in terme van die raadstruktuur van die Openbare Entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Terrein van kundigheid	Direkteur- skappe van rade (Lys van entiteite)	Ander komitees of taakspanne (bv. Oudit -komitee, ministeriële taakspan)	Getal vergaderings byge- woon
Jama Z	Inisiasie verwysings komitee	13 Oktober 2023	N.v.t.	Ph.D.-student in die Taaldepartement (UK). BA Hons in Afrikatale. MA in Afrikatale (UK). BA-graad.	Wye ervaring van onderrig van Afrikatale vir 30 jaar. Dosent aan vier verskillende universiteite. Dien in verskeie komitees in verskillende instellings, insluitend PanSAT. Het konferensies georganiseer insluitend SA-Suid-Korea-forum vir Kuns en Kultuur. Dien op WKKK Inisiasie Verwysings -komitee	Geen	Wes-Kaapse Taalkomitee	3
Mavume- ngwana SI	Voorsitter kultuurraad WKKK-lid	1 Februarie 2022 (Bedank as voorsitter van kultuurraad op 8 Maart 2023)	N.v.t.	Matriek. Bedryf sielkunde. Diploma in Bemakings bestuur.	Suid-Afrikaanse Geografiesenaamraad (SAGNR). Lid van EWK-raad Voorsitter WKPGR. WKKK-lid. Stigter en direkteur: Indalo Erfenis OSW	Geen	Erfenis Wes-Kaap	6
Muthien B	WKKK-lid	1 Februarie 2022	N.v.t.	MA (US) BA Hons (UK). BA (UK).	Navorser. Fasiliteerder. Skrwyer. Digter. Koördineerder van geleenthede Literêre kuns. Geestes wetenskappe (Gesiedenis, Kuns, kultuur geskiedenis, kultuur). Uitvoerende kunste, kultuur bedrywe. Betrokke by jeugontwikkeling. .	None	Wes-Kaapse verteenwoordiger by die Nasionale Kunsteraad	5

Naam	Hoedanigheid (in terme van die raadstruktuur van die Openbare Entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Terrein van kundigheid	Direkteur- skappe van rade (Lys van entiteite)	Ander komitees of taakspanne (bv. Oudit -komitee, ministeriële taakspan)	Getal verga- derings byge- woon
Myers MA	WKKK-lid  Voorsitter kultuur- fasiliteite- komitee	1 Februarie 2022  23 Februarie 2024	N.v.t.	BA Openbare Administrasie en Bedryf sosiologie (UK) 1985.	Bedrywig in kultuur en vermaak bedryf vir 30 jaar. Skep musiek. Vestig 'n OSW wat uitsonderlike verandering in die opvoeding oor die Wes-Kaap heen gebring het Bemark 17 jaar lank in die Wes-Kaap vir BMG Records, wat later Sony Music geword het. Betrokke by jeugontwikkeling (werkwinkels in landelike gebiede) deur uitvoerende kunste	Geen	Geen	4
Nokwaza LG	Voorsitter inisiësie verwysings komitee  WCCC Chairperson	1 Februarie 2022	N.v.t.	BA Kunste HOD Gevorderde Diploma vir Opvoeders van Volwassenes Hons BA Administrasie Filosofie graad Nagraadse Diploma in die Regte MA Skool van Openbare Leierskap	Uitgebreide kennis van kultuurerfenis van mense van Nguni-oorsprong. Grondige begrip en verstaan van kultuurpraktyke van Nguni mense. Besit deskundige kennis m.b.t. die praktyke van heilige Xhosa-rituele en inheemse aanbidding	Geen	Geen	4
Samie Q	WKKK- onder- voorsitter  WKKK- tussentydse voorsitter	1 Februarie 2022  23 Februarie 2023	N.v.t.	BA Stad- en Streeksbeplanning. Nasionale Diploma in Stadsbeplanning. MPhil in Stedelike Gesprek	Onafhanklike Erfenis konsultant. Gefasiliteerde aantal erfenisprosesse. Ervaring in bestuur. Het vir SAHRA gewerk. Opstel van beleid. Tans raadslid van Robbeneiland.	Geen	Geen	3

Naam	Hoedanigheid (in terme van die raadstruktuur van die Openbare Entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Terrein van kundigheid	Direkteur- skappe van rade (Lys van entiteite)	Ander komitees of taakspanne (bv. Oudit -komitee, ministeriële taakspan)	Getal verga- derings byge- woon
Weston	Lid van kultuur- fasiliteite- komitee	4 April 2024	N.v.t..	B.Tech.Ed - Naskool (Volwasse Opvoeding). Nasionale N Diploma: Rekenaar praktyk en Rekening kunde	Finansiële bestuur: 4 jaar ervaring as finansiële bestuurder. 5 jaar ervaring as lynproduseerder. Ontleding van inkomste en uitgawes en rekonsiliasie met begroting Verslag doening en aanbieding aan kliënte.	Geen	Geen	4
Winster W	WKKK-lid	1 Februarie 2022	N.v.t.	Matrieksertifi kaat N4 Rekenaar praktyk. Sertifikaat by Chrysalis Akademie. Sertifikaat van Voltooiing.	Versending-supervisor. Winkel-assistent en kassier. Elektrisier by Nolitha (Pty) Ltd. UOWP by Schoemans poort Kultuur fasiliteit.	Geen	Geen	5

- **Meld bykomende lede (indien van toepassing).**  
Nie van toepassing nie
- **Meld ook uitgaande raadslede en hul ampte.**  
Nie van toepassing nie

## Samestelling van komitees

Komitee	Getal vergaderings gehou	Getal lede	Name van lede
Wes-Kaapse Kultuurkommissie	4	11	L Nokwaza (Voorsitter) S Mavumengwana Q Samie M Meyers B Muthien M Arendse W Winster P Baard JD Hop R Weston Z Jama
WKKK Inisiasieverwysings-komitee	0	3	L Nokwaza (Voorsitter) S Mavumengwana Z Jama
WKKK Kultuurfasiliteite-komitee	0	3	Q Samie M Meyers (Voorsitter) R Weston
WKKK Kultuurraads-komitee	2	6	M Arendse (Voorsitter) S Mavumengwana (voormalige - Voorsitter) W Winster J Hop P Baard B Muthien

### Vergoeding van lede van die Wes-Kaapse Kultuurkommissie

Die diensvoordelepket vir ampsdraers van sekere statutêre en ander instellings word deur die Minister van Finansies vasgestel en in 'n omsendskrywe van die Provinsiale Tesourie beskryf. Die tarief vir die gevollmagtigde voorsitter is R501 per uur, die Komiteevoorsitter se tarief is R353 per uur en die tarief vir lede is R307 per uur.

Naam	Vergoeding R`000	Ander toelaes R`000*	Totaal R`000
Arendse MC	10	1	11
Baard PM	9	8	17
Hop JD	8	0	8
Jama Z	2	0	2
Mavumengwana S	6	0	6
Muthien B	8	1	9
Myers MA	5	3	8
Nokwaza LG	10	3	13
Samie Q	3	0	3
Weston R	5	1	6
Winster W	6	**15	21
<b>Totaal</b>	<b>72</b>	<b>32</b>	<b>104</b>

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

\*\* Die lid reis vanaf Oudtshoorn om in-persoon vergaderings by te woon

Die Wes-Kaapse Kultuurkommissie neem deel in die Ondernemingsrisikobestuur- en etiekkomitee (ORBekom) van die Departement van Kultuursake en Sport om die Rekenpligtige Gesag in die uitvoering van sy verantwoordelikhede ten opsigte van risikobestuur by te staan.

### Ondernemingsrisikobestuursbeleid en -strategie

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

Die Ondernemingsrisikobestuur- (ORB-) strategie en implementeringsplan omskryf hoe die Entiteit te werk sal gaan om die ORB-beleid wat deur die Rekenpligtige Gesag (RG) aanvaar is, te implementeer. Hierdie ORB-strategie word deur die Provinsiale Ondernemingsrisikobestuursbeleid en -strategie (PORBBS) ingelig, spesifiek waar dit met die aptytvlakke, asook sy eie ORB-beleid en risikoprofiel verband hou.

### Verantwoordelikheid van ORBekom

Die ORBekom doen verslag dat dit aan sy verantwoordelikhede voortspruitend uit Artikel 51 (1)(a)(i) van die Wet op Openbare Finansiële Bestuur, Tesourie-regulasie 3.2.1 en Staatsdiensregulasies van 2016, Hoofstuk 2 Deel 1, 2 en 3 voldoen het. Die ORBekom doen ook verslag dat dit die toepaslike Verwysingsraamwerk (op 24 Mei 2022 goedgekeur deur die ORBekom-voorsitter) aanvaar het en sy sake in voldoening aan hierdie Verwysingsraamwerk gereguleer het en alle verantwoordelikhede wat daarin vervat is, nagekom het.

### Lede van ORBekom

Die ORBekom bestaan uit die RB en gekose lede van die bestuurspan van die Departement van Kultuursake en Sport, met die Rekenpligtige Beamppte van die Departement van Kultuursake en Sport as voorsitter. Die Direkteur: Kuns, Kultuur en Taaldienste verteenwoordig die Entiteit op die ORBekom van die Departement. Ingevolge sy Verwysingbepalings het die ORBekom vier keer (kwartaallikse oorsig en verslagdoening) tydens die jaar onder oorsig vergader. Die meeste vergaderings is deur al die lede (of hulle verteenwoordigers) bygewoon.

**Die onderstaande tabel verskaf tersaaklike inligting oor die lede van die ORBekom:**

Lid	Posisie	Bygewoon
Mnr. G Redman	Rekenpligtige beamppte (Voorsitter)	4
Dr. C van Wyk	Hoofdirekteur: Kultuursake	4
Dr. L Bouah	Hoofdirekteur: Sport en Ontspanning	4
Me. J Boule	Hoof: Jeug- en naskoolse programme	1
Me. B Rutgers	Direkteur: Finansiële bestuur (HFB)	4
Mnr. S Julie	Direkteur: Strategiese en bedryfsbestuursteun	4
Dr. M Janse van Rensburg	Direkteur: Museums, erfenis en geografiesenaamdienste	4
Mnr. T Mchunu	Direkteur: Kuns, kultuur en taaldiens	2
Me. C Sani	Direkteur: Biblioteekdiens	4
Me. N Dingayo	Direkteur: Provinsiale argiefdiens	4
Mnr. T Tutu	Direkteur: Sportbevordering	4
Me. D Manuel	Direkteur: Sportontwikkeling	4
Mnr. D Esau	Adjunkdirekteur: Interne Beheer (Risikokampioen)	3
Mnr. D Flandorp	Adjunkdirekteur: Korporatiewe verhoudings (Etiek-beamppte)	3

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

Die volgende tabel gee 'n aanduiding van ander beamptes wat die ORBEKOM-vergaderings vir die jaar onder oorsig bygewoon het:

Naam	Posisie	Bygewoon
Me. L Africa	ORBEKOM-sekretariaat	4
Me. G Abdullatief	Waarnemende direkteur: Kuns, Taal en Kultuurdiens	2
Me. J Boulle	Hoof: Jeug en naskoolse programme	1
Mnr. L Jara	Interne beheer	3
Me. A Haq	Direkteur: Ondernemingsrisikobestuur, DvdP	3
Me. C Cochrane	Hoofrisikoraadgewer, DvdP	1
Mnr. D Micketts	Hoofrisikoraadgewer, DvdP	3
Me. J Reed	Hoofrisikoraadgewer, DvdP	3
Mnr. E Peters	Hoofrisikoraadgewer, DvdP	1
Mnr. K Abelse	Ondernemingsrisikobestuur, DvdP	2
Me V Simpson-Murray	Direkteur: Interne oudit, DvdP	4
Mnr. P die Villiers	Adjunkdirekteur: Interne oudit, DvdP	4
Me. L Kotze	Adjunkdirekteur: Interne oudit, DvdP	1
Me. B Cebukhulu	Adjunkdirekteur: Provinsiale Forensiese Diens, DvdP	4
Me. L Abrahams	Adjunkdirekteur: Provinsiale Forensiese Diens, DvdP	1
Me. N Nongxaza	Adjunkdirekteur: Provinsiale Forensiese Diens, DvdP	1
Me. A Snyder	Adjunkdirekteur: Provinsiale Forensiese Diens, DvdP	1
Mnr. W Theunissen	Adjunkdirekteur: Provinsiale Forensiese Diens, DvdP	2

### Kernaktiwiteite van ORBEKOM

Die RB is die voorsitter van die ORBEKOM en die Adjunkdirekteur: Interne beheer is die Risikobekamper van die Departement. Die ORBEKOM het in die oorsigjaar die volgende sleutelaktiwiteite in die uitvoering van sy funksie nagekom:

- Die ORB-strategiese en Implementeringsplan hersien voordat dit deur die Ouditkomitee aanbeveel en deur die RB goedgekeur is.
- Die risiko's in vaste gegroepeerde kategorieë van versoekingsreeks gemoniteer en hersien, toepaslike risikoversoekings en toleransies hersien en toegepas, soos gelei deur die PORBBS en deur die provinsiale topbestuur aangeneem.
- Aan die RB verslag gedoen oor enige wesenlike veranderinge aan die risikoprofiel van die Departement.
- Die Departement se inwoner-gerigte strategiese risiko's bevestig. Dit illustreer die Departement se pogings om die bydraende faktore en impakte wat direk met inwoners verband hou, te takel.
- Verslae oor risiko-intelligensie en -neigings ontvang en oorweeg.
- Opkomende risiko's geïdentifiseer.
- Risiko's buite die toleransievlakke vir verdere aksie/ aandag hersien.
- Die risikoversnelling vir Departementele strategiese risiko's vasgestel.
- Die implementering van die Implementeringsplan vir die Voorkoming van Bedrog en Korrupsie gemonitor.
- Die implementering van die Departementele ORB-strategiese en Implementeringsplan gemonitor.
- Die doeltreffendheid en verliggende strategieë vir die aanpak van wesenlike, etiese en ekonomiese risiko's geëvalueer.
- Oorsig oor die etiese bestuur in die Departement verskaf.

## Kernrisiko oorweeg en deur die jaar hanteer

Die kernrisiko van die Entiteit is “**onvoldoende huurinkomste om die uitgawes vir die instandhouding van die fasiliteite te dek**”. Tydens die jaar onder oorsig het die Kommissie ’n oplossing vir hierdie risiko geprioritiseer. Kernverliggende strategieë het die volgende ingesluit: Hersien die Gebruiksbeleid vir Kultuurfasiliteite om sodoende meer buigbare prysvasstelling en huurbepalings in te stel. Bedryfsverbeteringe het die loodsing van ’n veeldoelige ruimte-omskakeling van onderbenutte kultuurfasiliteite soos Melkbos Oppiesee en Groot Drakenstein beteken, terwyl tegnologiese bywerking van die aanlyn besprekingstelsel op die verbetering van databetroubaarheid en finansiële bestuur gemik is. ’n Nuwe bemarkingstrategie word beoog, wat deur deurlopende tariefhersieninge gesteun word ten einde te verseker dat prysvasstelling huidige marktoestande weerspieël.

### Bestuur van risiko’s

Risiko-assesserings word onderneem om sodoende die doeltreffendheid van Departement se risikobestuurstrategie te bepaal en om nuwe en opkomende risiko’s weens die veranderende interne en/of eksterne omgewing te identifiseer. Elke risiko is deur die jaar deeglik bepaal en bespreek en aan die kwartaallikse ORBEKOM-vergaderings aangebied. Daar is van senior bestuurders verwag om terugvoer oor die vordering met die implementering van aksieplanne te gee wat die waarskynlikheid van die opduik van risiko’s en/of die impak indien die risiko’s wel opduik, te verminder. ORBEKOM het ook risiko’s wat meer omvattend ontleed moes word, na die Entiteit terugverwys en voorts bykomende verliggende maatreëls of aksies om risiko’s te bestuur, aanbeveel. Die bestuur aanvaar eienaarskap van risiko’s en bespreek gereeld risikokwessies op verskeie platforms as deel van sy kultuur in ’n poging om risiko’s op samewerkende en innoverende maniere te beperk. Die ORB-beleid en Strategie word jaarliks aan alle beamptes op alle personeelvlakke deurgegee sodat hulle op die hoogte van verbeteringe kan bly wat toegepas is, en as ’n middel om risikobestuur deel van alle prosesse te maak. Bewustheid van risikobestuur word gedurig op die e-platform deurgegee sodat beamptes teen hulle eie tempo kan deelneem en hulle self kan oplei. Aktiwiteite wat in die implementeringsplan uiteengesit word, word gereeld gemonitor en periodiek verslag oor gedoen – soortgelyk aan hoe JPP-lewerbares gemonitor word – om potensiële risiko’s en afwykings van die aanduiders en die bereiking van uitkomst, en nie-voldoening aan wetgewende en beleidsmandate op te spoor. Die Welsynklusterkomitee het onafhanklike oorsig van die stelsel van risikobestuur verskaf. Die Ouditkomitee is met die kwartaallikse ORB-vorderingsverslae en risikoregisters belas om sodoende hulle onafhanklike oorsigrol te vervul.

### TEN SLOTTE

Daar was beduidende vordering met die bestuur van risiko’s tydens die 2024/25-boekjaar. Die aanneming van risikobestuurpraktieke en die verhoging van die risikoparaatheidsvlak in die Entiteit het tot gunstige prestasie van die Entiteit bygedra.

Die verhoogde risikoparaatheid in die Entiteit het tot verbeterde risikoresponstrategieë gelei wat in die onderskeie programme in die Entiteit geïdentifiseer is.

Die ORBEKOM fokus op etiese waardes in die Entiteit en is in lyn met die leierskaps- en bestuurskultuur wat in die Entiteit ingesluit is.

## 6. INTERNE BEHEER-EENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne beheer deurlopend te assesser en te evalueer ten einde te verseker dat die bestaande beheermaatreëls doeltreffend, doelgerig en deursigtig toegepas word en dat dit verbeter word soos dit nodig word. Ten einde dit te bereik word kwartaallikse vergaderings met die Ouditeur-Generaal van Suid-Afrika (OGSA), programbestuurders en die minister (LUR) gehou om die bestuursverbeteringsplan te bespreek. Dis ’n deurlopende proses om te verseker dat die Entiteit maksimaal funksioneer deur die beheeromgewing te verbeter en sy skoon ouditstatus te handhaaf.

Die Departement het ’n interne beheer-strategie en –plan ontwerp wat deur die Entiteit aanvaar is, wat ’n hoëvlakplan oor die implementering van interne beheer in sy kernfunksies omskryf.

## 7. INTERNE OUDIT EN OUDITKOMITEES

### 7.1 Interne auditfunksie (IOF)

- **Doel en mandaat:** Die IOF versterk die vermoë van die WKR om waarde te skep, te beskerm en te behou deur die bestuur en eintlik dus die Ouditkomitee van onafhanklike, risiko-gebaseerde en objektiewe versekerings, raad en vooruitskouings te voorsien. Die mandaat is afgelei van Artikel 38 van die WOVB, wat saam met die NTR 3.2 gelees word.
- **Visie en strategie:** Die strategie van die IOF is met die Strategiese Raamwerk van die Departement van die Premier bely, wat opgesom kan word met die woorde: “Begelei; Bemagtig; Rig”. Die strategie van die IOF, bely met die Strategie van die Tak: Korporatiewe Versekering, vir die volgende vyf jaar is “Getransformeerde regeringsbestuur deur proaktiewe, veerkragtige en innoverende versekering en adviesdienste wat die behoeftes van die kliënte, departemente en waarde vir die inwoners voorsien”.
- **Handves, metodologie en interne auditplanne:** Die IOF bedryf sy sake in lyn met ’n handves wat met die wetgewende voorskrifte en die Internasionale Raamwerk vir Professionele Praktise (IRPP). Die handves word elke tweede jaar hersien, en die jongste oorsig is in Desember 2024 deur die Regeringsbestuur, Innovering en Kultuur (R, I & K-) klusterouditkomitee goedgekeur, ooreenkomstig hulle mandaat in verband met transversale verantwoordelikhede. Die IOF het ’n goedgekeurde metodologie wat met die handves bely is en die besonderhede rakende die verantwoordelikhede van die IOF luidens die IOF-handves en ander tersaaklike riglyne uiteensit.

Die lopende driejaar- strategiese interne-ouditplan, ’n jaarlikse plan vir die eerste jaar van die driejaar- strategiese plan vir die Departement van Kultuursake en Sport, wat die oorweging van ouditgebiede insluit, is op 9 April 2024 deur die Welsynklusterouditkomitee hersien en goedgekeur.

- **Onafhanklikheid en objektiwiteit:** Om vir die onafhanklikheid van die IOF voorsiening te maak doen sy personeel verslag aan die Hoof- Ouditbeampte (HOB), wat funksioneel aan die drie Klusterouditkomitees van die WKR; direk aan die Rekenpligtige Beampte oor interne ouditaktiwiteite vir die Departement; en administratief aan die ADG: Korporatiewe Versekering in die Departement van die Premier verslag doen. Die HOB het op 29 November 2024 die onafhanklikheid van die IOF vir die tydperk onder oorsig aan die R, I & K-klusterouditkomitee (wanneer dit oor transversale verantwoordelikhede handel) bevestig. Alle personeelle van die IOF het hulle objektiwiteit jaarliks met ’n verklaring van voldoening aan die etiese kode van die Instituut van Interne Ouditeurs en ook op opdragvlak bevestig.
- **Modaliteit:** Die IOF van die WKR is ’n volledige interne funksie.
- **Personeelvoorsiening:** Die goedgekeurde vasstelling van die totale IOF-personeelle is 81 personeelle, en 43 van hierdie poste word tans befonds. Elke Departement het ’n toegewyde span, en daar is geen befondste vakatures in die span wat aan die Departement verantwoordelik is nie. Die huidige vaardighede en bevoegdhede van die IOF-personeel is geskik, en ’n goed ingeligte opleiding- en ontwikkelingsprogram is in plek.
- **Gehalteversekerings- en verbeteringsprogram (GVVP):** ’n GHVP is in plek en verslagdoening oor die implementering hiervan gebeur halfjaarliks by die R, I & K-klusterouditkomitee ooreenkomstig hulle mandaat ten opsigte van transversale verantwoordelikhede. Die laaste eksterne assessering is in November 2024 afgehandel en het ’n waardebeoordeling van “Konformeer oor die algemeen” ontvang. Die kwessies voortspruitend hieruit word nagespoor en vorm deel van die GHVP se verslagdoening aan die R, I & K-klusterouditkomitee.
- **Verhouding met belanghebbendes:** Daar bestaan ’n goeie verhouding met die senior en uitvoerende bestuurspan van die Departement, en indien daar enige uitdagings opduik, word dit bespreek en word intervensies in oorleg met die verantwoordelike Departementele verteenwoordiger bedink. In die bestuur van Gesamentlike Sekerheid in die WKR word goeie verhoudinge steeds met die Interne Beheer-eenheid in die Departement en die tersaaklike OGSA-ouditspan gehandhaaf.

- **Opsomming van die werk wat die IOF in die oorsigtydperk gedoen het:**
  - o Die goedgekeurde Interne Ouditplan vir die Departement, wat die oorweging van ouditterreine vir die Entiteit insluit het altesaam drie (3) sekerheidsvergaderings en geen adviserende vergaderings nie (verwys na die verslag van die Ouditkomitee vir die besonderhede). Al die beplande vergaderings is afgehandel.
  - o Daar was geen oordragte, geen ad hoc-projekte en geen beperkings wat die werk van die IOF belemmer het nie.

*(Verwys na paragraaf 15 hier onder vir omvattende inligting met betrekking tot die Ouditkomitee)*

## 8. VOLDOENING AAN WETTE EN REGULASIES

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

## 9. BEDROG EN KORRUPTIE

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

Die WKR het 'n Teenbedrog- en -Korrupsiestrategie aanvaar wat die Provinsie se standpunt van geen verdraagsaamheid teenoor bedrog, diefstal en korrupsie bevestig. Daarmee saam, en in lyn met hierdie strategie is die Entiteit verbind tot aan geen verdraagsaamheid ten opsigte van korrupte, bedrieglike of ander misdadige aktiwiteite, hetsy intern of ekstern, en sal enige party wat aan hulle aan sulke praktyke meedoen of poog om daaraan mee te doen, kragtig met alle wetlike middele vervolg.

Die Departement het 'n Bedrog- en Korrupsievoorkomingsplan en 'n gepaardgaande Implementeringsplan goedgekeur wat uitvoering gee aan die Voorkomingsplan wat die Entiteit aangeneem het. Daar bestaan verskeie kanale vir die aanmelding van bewerings van bedrog, diefstal en korrupsie; hierdie kanale word in besonderhede in die Provinsiale Teenbedrog- en -korrupsiestrategie, die Fluitjieblasersbeleid van die WKR en die Departementele Bedrog- en Korrupsievoorkomingsplan beskryf. Elke bewering wat deur die Provinsiale Forensiese Dienste (PFD) ontvang word, word in 'n Gevallebestuurstelsel aangeteken, wat as 'n bestuurswerktuig gebruik word om verslag te doen oor die vordering met sake wat met die Departement en die Entiteit verband hou ten einde statistiek vir die WKR te genereer.

Werknemers en werkers wat fluitjie blaas oor vermoedens van bedrog, korrupsie en diefstal word beskerm indien die openbaarmaking 'n beskermde openbaarmaking is (m.a.w. aan die statutêre vereistes van die Wet op Beskermde Openbaarings, Wet 26 van 2000 voldoen; bv. as die openbaarmaking in goeie trou gedoen is). Die Fluitjieblasersbeleid van die WKR verskaf riglyne aan werknemers en werkers oor hoe om hulle kommer by die tersaaklike lynbestuur, spesifiek aangewese persone in die WKR of eksterne instellings te lug waar hulle op redelike gronde vermoed dat oortredings of ongerymdhede in die WKR gepleeg is of gepleeg word. Die keuse/geleentheid om anonim op te tree, word aan elkeen gebied wat dade van bedrog, diefstal en/of korrupsie aan te meld, en, indien hulle dit persoonlik doen, sal hulle identiteit vertroulik behandel word deur die persoon aan wie hulle sodanige agterdog rapporteer.

Indien die werknemer wat aan sodanige dade deelgeneem het, ná ondersoek bevestig word, word die werker aan 'n dissiplinêre verhoor onderwerp. Van die WKR-vertegenwoordiger wat sodanige dissiplinêre prosedures inisieer, word verwag om ontslag van die werknemer aan te beveel. Waar daar bewyse van misdadige gedrag bevind is, word 'n strafregtelike saak by die Suid-Afrikaanse Polisiediens aanhangig gemaak.

## 10. BEPERKING VAN BOTSSENDE BELANGE

Om te verseker dat daar geen botsing van belange ten opsigte van lede van die kommissie is nie, teken alle lede voor enige vergadering 'n vorm waarin hulle belange verklaar word. Indien 'n belangebotsing met 'n lid sou opduik, is hulle gevra om aan die proses te onttrek.

## 11. GEDRAGSKODE

Lede ontvang 'n gedragskode as 'n riglyn van voorbeeldige gedrag.

## 12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES

Beroepsgesondheids- en -veiligheidsbewustheidsessies word jaarliks in samewerking met die Departement van Polisie-oorsig en Gemeenskapsveiligheid by die kultuurfasiliteite uitgevoer.

## 13. MAATSKAPPY-/RAADSEKRETARIS (indien van toepassing)

Nie van toepassing

## 14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing

## 15. VERSLAG VAN OUDITKOMITEE

### Deel 1: Nabetrugting van Ouditkomitee

- Doel en mandaat:** Die Welsynkluster-ouditkomitee is as 'n statutêre komitee van die Departement van Kultuursake en Sport en sy drie (3) Openbare Entiteite saamgestel om sy statutêre pligte kragtens artikel 77 van die WOFB, Regulasie 3.1 van die NTR en die pligte wat kragtens die Verwysingsraamwerk aan hom toegeken is, uit te voer. Die jongste Verwysingsraamwerk vir WKR-ouditkomitees is met die provinsiale topbestuur beraadslaag en op 19 Februarie 2025 deur die kabinet goedgekeur.
- Onafhanklikheid:** Die Welsynkluster-ouditkomitee is geheel en al onafhanklik van die Departement en sy verwante entiteite. Enige belangebotsing of vermeende belangebotsing word verklaar en gepas en dienooreenkomstig in elke vergadering hanteer. 'n Omvattende jaarlikse verklaringsproses word ook toegepas, en alle belangebotsings of vermeende belangebotsings word die tersaaklike lid opgevolg.
- Beskerming van onafhanklikheid van die IOF:** Die voorsitter van die Welsynkluster-ouditkomitee het die vergaderings van die R, I & K-klusterouditkomitee bygewoon, waarmee dit sy transversale verantwoordelikhede nagekom het. Tydens hierdie vergadering op 29 November 2024 het die R, I en K-klusterouditkomitee sy organisatoriese posisionering van die IOF en die onafhanklikheidsverklaring van die HOB hanteer. Dit was nie vir die Welsynkluster-ouditkomitee nodig om in enige situasie wat die onafhanklikheid van die IOF gedurende die tydperk onder oorsig in die gedrang kon bring, in te tree nie.
- Prestasie teenoor statutêre pligte:** Die Welsynkluster-ouditkomitee is tevrede dat dit sy verantwoordelikhede soos in die WOFB, Tesourieregulasies, IPPR en die goedgekeurde Verwysingsraamwerk vir Ouditkomitees uiteengesit is, nagekom het.
- Samestelling van die Ouditkomitee:** Vir die tydperk onder oorsig het die Welsynkluster-ouditkomitee het uit ses (6) bestaan, met 'n gesonde mengsel van vaardighede wat nodig is om sy verantwoordelikhede uit te voer. Alle lede was eksterne lede. Verwys na die tabel vir besonderhede oor lidmaatskap.
- Bywoning van vergaderings:** Die Welsynkluster-ouditkomitee het sewe (7) keer deur die loop van die tydperk onder oorsig byeengekom. Alle vergaderings was gewone vergaderings, en geen spesiale vergaderings is versoek nie. Verwys na die tabel vir die besonderhede vir die bywoning van vergaderings.
- Oplossing van aanbevelings deur die Ouditkomitee:** Die Welsynkluster-ouditkomitee is tevrede dat sy aanbevelings aan die Departement van Kultuursake en Sport en sy verwante entiteite die nodige aandag geniet het waar dit nodig was.
- Evaluering van prestasie van die Ouditkomitee:** Jaarlikse 360-grade-assesserings word op die prestasie van ouditkomitees gedoen. Die Welsynkluster-ouditkomitee het 'n verslag met die uitslae van die jaarlikse assesseringsproses ontvang, en tydens 'n vergadering met al die voorsitters van klusterouditkomitees is 'n benadering bereik oor hoe om die geïdentifiseerde kwessies te takel.
- Vergoeding van Ouditkomitee:** Die ouditkomitees van die WKR word slegs vir die bywoning van vergaderings teen 'n goedgekeurde uurlikse tarief vergoed wat op die tarief van die SAIGR gebaseer is. Voorsitters het R2 835,00 per uur ontvang, en die lede R2 126,00 per uur. Die totale besteding vir al drie WKR-ouditkomitees in die tydperk onder oorsig was R3 118 miljoen, wat in die state van die Departement van die Premier verreken is. Lede van ouditkomitees wat vir 'n staatsorgaan werk, het geen vergoeding vir hulle diens op 'n WKR-ouditkomitee ontvang nie.

## Deel 2: Ouditkomitee Samestelling en bywoning

Die onderstaande tabel toon tersaaklike inligting oor die lede van die ouditkomitee

Naam en van	Kwalifikasies	Professionele affiliasie	Dienstydperk		Getal vergaderings bygewoon	Verklaarde private en sakebelange in elke vergadering	Aangestel deur 'n staats-orgaan	Getal ander OK's waarop lid tydens die verslagtydperk gedien het	Getal ander bestuurs-toesig-strukture waarop lid tydens verslagtydperk gedien het
			Begindatum	Einddatum					
Mnr. Pieter Strauss (Voorsitter)	B Acc B Comp Hons CA (SA)	Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters	1 Januarie 2022	31 Maart 2025	7	Ja	Nee	3	0
Dr. Gilbert Lawrence	M Med MBChB	Geregistreerde mediese praktisyn	1 Januarie 2023	31 Maart 2026	7	Ja	Nee	0	0
Mnr. Terence Arendse	CA (SA)	Suid-Afrikaanse Vereniging van Geoktrooieerde Rekenmeesters Kaapse Vereniging van Geoktrooieerde Rekenmeesters	1 Januarie 2023	31 Maart 2026	7	Ja	Nee	2	0
Me. Annelise Cilliers	CA (SA)	Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters	01 Januarie 2022	31 Maart 2025	7	Ja	Nee	2	1
Me. Fayruz Mohamed	CA (SA)	Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters Instituut van direkteurs Geoktrooieerde Instituut vir Sekerhede en Investerings	1 Januarie 2022	31 Maart 2025	6	Ja	Nee	3	1
Me. Judy Gunther	B Compt M Kosteberekening CIA; CRMA	Instituut van Interne Ouditeurs Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters	1 Januarie 2022	31 Maart 2025	6	Ja	Nee	2	2

## Deel 3: Fokusareas van Ouditkomitee

- **Doeltreffendheid van die interne beheer-stelsel en gesamentlike sekerheid**

Daar word van die Departement en sy verwante entiteit verwag om stelsels van interne beheer te ontwikkel en te onderhou wat die waarskynlikheid van die bereiking van sy doelwitte sal verbeter, wat by veranderinge in sy bedryfsomgewing aanpas, en doeltreffendheid en doelmatigheid van sy bedrywighede bevorder en betroubare verslagdoening en voldoening aan wette en regulasies steun. Die WKR het 'n Gesamentlike Sekerheidsraamwerk aanvaar wat die verskaffers van sekerheid identifiseer en integreer. Die eerste vlak van sekerheid is bestuursekerheid, wat van lynbestuur verwag om sodanige prosedures deur middel van toesighoudende beheermaatreëls op 'n daaglikse basis uit te voer en remediërende maatreëls in te stel waar dit vereis word. Die tweede vlak van sekerheid is interne sekerheid, wat deur funksies wat afsonderlik van direkte lynbestuur bestaan, waar die assessering van die voldoening aan beleide, prosedures, norme, standarde en raamwerke aan hulle toevertrou is. Die derde vlak van sekerheid is onafhanklike sekerheidsverskaffers wat deur professionele standarde gerig word wat die hoogste vlak van onafhanklikheid vereis.

'n Risiko-gebaseerde Gesamentlike Sekerheidsplan, wat die oorweging van die ouditterreine insluit, deur Interne Oudit gefasiliteer is, wat ook 'n onafhanklike sekerheidsverskaffer is, is vir die Departement ontwerp. Interne Oudit voorsien die Ouditkomitee en die bestuur van redelike sekerheid dat die interne beheer bevoeg en doeltreffend is. Dit word deur 'n aanvaarde risiko-gebaseerde interne ouditplan, waar interne oudit die bevoegdheid van beheer van die verligting van risiko's assessee en die Ouditkomitee die implementering van regstellende aksies monitor.

Die Ouditkomitee het die doeltreffendheid van die interne beheer-stelsel en gesamentlike sekerheid hersien en is tevrede dat dit sy verantwoordelikhede volgens sy mandaat nagekom het.

- **Doeltreffendheid van die interne ouditfunksie**

Die ouditkomitee het die doeltreffendheid van die interne ouditfunksie, insluitend sy voldoening aan die IRPP, gemonitor en hersien. Die monitering en hersiening is deur die Gehalteversekerings- en Verbeteringsprogram uitgevoer en die uitslag daarvan is op 'n halfjaarvergadering aan die ouditkomitee voorgelê.

- **Aktiwiteite van die interne ouditfunksie**

Die volgende interne ouditvergaderings is tydens die jaar onder oorsig deur die ouditkomitee goedgekeur en deur interne oudit voltooi:

*Sekerheidsvergaderings*

- Kultuurfasiliteite

Die terreine vir verbetering, soos tydens die uitvoering van hulle werk deur die ouditkomitee genoteer is, is deur die bestuur ooreengekom. Die ouditkomitee monitor op 'n kwartaallikse basis die implementering van die ooreengekome aksies..

- **Doeltreffendheid van risikobestuur**

Die RB het die risikobestuur van die Entiteit oorweeg en is tevrede dat die ouditkomitee sy pligte ooreenkomstig sy mandaat uitgevoer het.

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

Die RB het die finansiële en prestasie-inligting van die Entiteit nagegaan en is tevrede dat die ouditkomitee sy pligte ooreenkomstig sy mandaat uitgevoer het.

- **Rekeningkundige en ouditeringsaangeleenthede wat deur interne en eksterne audits geïdentifiseer is**

Die Ouditkomitee het geen rekeningkundige of ouditkwessies geïdentifiseer nie, behalwe dié wat in die AGSA-verslag en die Jaarlikse Finansiële State gerapporteer is.

- **Evaluering van finansiële jaarstate**

Die Ouditkomitee het:

- die geouditeerde finansiële jaarstate nagegaan wat in die Jaarverslag ingesluit is;
- die Bestuursverslag van die OGSA en bestuur se reaksie daarop oorweeg; en
- veranderinge aan die rekeningkundige beleide en praktyke nagegaan soos dit in die Finansiële Jaarstate gerapporteer is.

- **Eksterne audit en die verslag van die ouditeur-generaal**

Die Ouditkomitee het die implementeringsplan van die Entiteit kwartaalliks vir ouditkwessies wat in die vorige jaar geopper is, nagegaan. Die Ouditkomitee het met die OGSA vergader om seker te maak dat daar geen onopgeloste kwessies is wat uit die regulatoriese audit voortspruit nie. Korrektiewe aksies oor die gedetailleerde bevinding wat deur die OGSA geopper is, word op 'n kwartaallikse basis deur die RB gemonitor.

Die RB stem saam met en aanvaar die van die OGSA se uitslag oor die Finansiële Jaarstate en stel voor dat hierdie geouditeerde Finansiële State aanvaar en saam met die verslag daaroor gelees word.

- **Enige ander sake**

Geen.

- **Ten slotte**

Die Ouditkomitee prys die Entiteit vir die handhawing van 'n ongekwalifiseerde oudituitskoms met geen wesenlike bevindings nie.



Dr. G Lawrence

Voorsitter van die Welsynsklusterouditkomitee

Datum: 8 Augustus 2025

## 16. INLIGTING OOR BBSEB-VOLDOENINGSPRESTASIE

Die onderstaande tabel is voltooi ooreenkomstig die voldoening aan die vereistes van die BBSEB-wet van 2013 en soos bepaal deur die Departement van Handel, Nywerheid en Mededinging.

Het die Departement / Openbare Entiteit enige tersaaklike Kode van goeie praktyk (BBSEB-sertifikaat Vlak 1- 8) ten opsigte van die volgende toegepas:		
Kriteria	Respons Ja / Nee	Bespreking <i>(Sluit 'n bespreking van u respons in en dui aan watter maatreëls ten opsigte van voldoening getref is)</i>
Vasstelling van kwalifikasiekriteria vir die uitreiking van lisensies, konsessies en ander magtigings ten opsigte van ekonomiese aktiwiteit in terme van enige wet	Nee	Die Entiteit reik nie lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit in terme van enige wet uit nie.
Ontwikkeling en implementering van voorkeurverkrygingsbeleid	Ja	Die VKB-beleid van die Entiteit maak voorsiening vir die implementering van voorkeurverkryging.
Bepaling van kwalifikasiekriteria vir die verkoop van ondernemings in staatsbesit	Nee	Die Entiteit is nie betrokke by die verkoop van ondernemings in staatsbesit nie.
Ontwikkeling van kriteria vir die sluiting van vennootskappe met die privaat sektor	Nee	Die Entiteit neem nie deel aan vennootskappe met die privaat sektor nie.
Bepaling van kriteria vir die toekenning van aansporings, toelaes en beleggingskemas ten opsigte van breëbasis- swart ekonomies bemagtiging	Nee	Die Entiteit is nie betrokke by die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van breëbasis- swart ekonomies bemagtiging nie.

## 1. INLEIDING

Die personeel wat die administratiewe pligte namens die Wes-Kaapse Kultuurkommissie uitvoer, is deel van die personeelkorps van die Departement van Kultuursake en Sport. Die inligting word in die Jaarverslag van die Departement weergegee.

## 2. OORSIG VAN MENSLIKEHULPBRONSTATISTIEK

Die vereiste statistiek word in die Jaarverslag van die Departement van Kultuursake en Sport weergegee.

## DEEL E: VERSLAG OOR VOLDOENING AAN WOFB

## 1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE BESTEDING EN WESENLIKE VERLIESE

## 1.1. Onreëlmatige besteding

## a) Rekonsiliasie van onreëlmatige besteding

Beskrywing	2024/25	2023/24
	R'000	R'000
Aanvangsaldo	-	-
Aanpassings aan aanvangsaldo	-	-
Aanvangsaldo bevestig	-	-
Plus: Onreëlmatige besteding bevestig	-	-
Minus: Onreëlmatige besteding gekondoneer	-	-
Minus: Onreëlmatige besteding nie gekondoneer en verwyder	-	-
Minus: Onreëlmatige besteding inbaar	-	-
Minus: Onreëlmatige besteding oninbaar en afgeskryf	-	-
<b>Sluitingsaldo</b>	<b>-</b>	<b>-</b>

## Aantekeninge oor rekonsiliasie

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige besteding wat onder assessering was	-	-
Onreëlmatige besteding wat met die vorige jaar verband hou en in die huidige jaar geïdentifiseer is	-	-
Onreëlmatige besteding vir die huidige jaar	-	-
<b>Totaal</b>	<b>-</b>	<b>-</b>

## b) Besonderhede van huidige en vorige jare se onreëlmatige besteding (onder assessering, vasstelling en ondersoek)

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige besteding onder assessering	-	-
Onreëlmatige besteding onder vasstelling	-	-
Onreëlmatige besteding onder ondersoek	-	-
<b>Totaal</b>	<b>-</b>	<b>-</b>

c) **Besonderhede van gekondoneerde onreëlmatige besteding**

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige besteding gekondoneer	-	-
<b>Totaal</b>	-	-

d) **Besonderhede van verwyderde onreëlmatige besteding - (nie gekondoneer)**

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige besteding NIE gekondoneer en geskrap	-	-
<b>Totaal</b>	-	-

e) **Besonderhede van herwinbare onreëlmatige uitgawes**

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige besteding herwin	-	-
<b>Totaal</b>	-	-

f) **Besonderhede van afgeskryfde onreëlmatige besteding in huidige en vorige jare (oninbaar)**

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige besteding afgeskryf	-	-
<b>Totaal</b>	-	-

**Bykomende openbaarmaking rakende inter-instellingsooreenkomste**

g) **Besonderhede van nie-voldoeningsgevalle waar 'n instelling by 'n inter-instellingsooreenkoms betrokke is (waar sodanige instelling nie verantwoordelik vir nie-voldoening is nie)**

Beskrywing
Nie van toepassing nie

h) **Besonderhede van onreëlmatige uitgawes waar 'n instelling by 'n inter-instellingsooreenkoms betrokke is (waar sodanige instelling wel verantwoordelik is vir nie-voldoening)**

Beskrywing	2024/25	2023/24
	R'000	R'000
Nie van toepassing nie	-	-
<b>Totaal</b>	-	-

i) **Besonderhede van dissiplinêre of strafregtelike stappe wat geneem is as gevolg van onreëlmatige besteding**

Dissiplinêre stappe gedoen
Nie van toepassing nie

## A 1.2. Vrugtelose en verkwistende besteding

### a) Rekonsiliasie van vrugtelose en verkwistende besteding

Beskrywing	2024/25	2023/24
	R'000	R'000
Aanvangsaldo	-	-
Aanpassing aan aanvangsaldo	-	-
Aanvangsaldo bevestig	-	-
Plus: Vrugtelose en verkwistende besteding bevestig	-	-
Minus: Vrugtelose en verkwistende besteding inbaar	-	-
Minus: Vrugtelose en verkwistende besteding oninbaar en afgeskryf	-	-
<b>Sluitingsaldo</b>	<b>-</b>	<b>-</b>

#### Aantekeninge oor rekonsiliasie

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

### b) Besonderhede van vrugtelose en verkwistende besteding (onder assessering, vasstelling en ondersoek)

Beskrywing	2024/25	2023/24
	R'000	R'000
Vrugtelose en verkwistende besteding onder assessering	-	-
Vrugtelose en verkwistende besteding onder vasstelling	-	-
Vrugtelose en verkwistende besteding onder ondersoek	-	-
<b>Totaal</b>	<b>-</b>	<b>-</b>

### c) Besonderhede van vrugtelose en verkwistende besteding inbaar

Beskrywing	2024/25	2023/24
	R'000	R'000
Vrugtelose en verkwistende besteding inbaar	-	-
<b>Totaal</b>	<b>-</b>	<b>-</b>

## d) Besonderhede van vrugtelose en verkwistende besteding nie inbaar en afgeskryf

Beskrywing	2024/25	2023/24
	R'000	R'000
Vrugtelose en verkwistende besteding afgeskryf	-	-
<b>Totaal</b>	-	-

## e) Besonderhede van dissiplinêre of strafregtelike stappe wat geneem is as gevolg van vrugtelose en verkwistende uitgawes

Dissiplinêre stappe geneem
Nie van toepassing nie

## 1.3. Bykomende openbaarmaking ten opsigte van wesentliche verliese kragtens art 55(2)(b)(i) &amp; (iii) van die WOFB

## a) Besonderhede van huidige en vorige jaar se wesentliche verliese as gevolg van misdadige optrede

Wesentliche verliese as gevolg van misdadige optrede	2024/25	2023/24
	R'000	R'000
Diefstal	-	-
Ander wesentliche verliese	-	-
Minus: Inbaar	-	-
Minus: Nie inbaar en afgeskryf	-	-
<b>Totaal</b>	-	-

## b) Besonderhede van ander wesentliche verliese

Aard van ander wesentliche verliese	2024/25	2023/24
	R'000	R'000
<i>(Groepeer hoofkategorieë saam, maar verskaf 'n lys van wesentliche items)</i>	-	-
<b>Totaal</b>	-	-

## c) Ander wesentliche verliese inbaar

Aard van verliese	2024/25	2023/24
	R'000	R'000
<i>(Groepeer hoofkategorieë saam, maar verskaf 'n lys van wesentliche items)</i>	-	-
<b>Totaal</b>	-	-

## d) Ander wesentliche verliese nie inbaar en afgeskryf

Aard van verliese	2024/25	2023/24
	R'000	R'000
<i>(Groepeer hoofkategorieë saam, maar verskaf 'n lys van wesentliche items)</i>	-	-
<b>Totaal</b>	-	-

## 2. LAAT EN/OF UITSTAANDE BETALINGS AAN VERSKAFFERS

Beskrywing	Getal rekeninge	Gekonsolideerde waarde
		R'000
Geldige rekeninge ontvang	160	1440
Rekeninge <b>binne</b> 30 dae of ooreengekome tydperk betaal	160	1440
Rekeninge <b>ná</b> 30 dae of ooreengekome tydperk betaal	N/A	-
Rekeninge ouer as 30 dae of ooreengekome tydperk (onbetaal en sonder dispuut)	N/A	-
Rekeninge ouer as 30 dae of ooreengekome tydperk (onbetaal en in dispuut)	N/A	-

## 3. VOORSIENINGSKETTINGBESTUUR

### 3.1 Verkryging deur ander middele

Projekbeskrywing	Naam van verskaffer	Tipe verkryging deur ander middele	Kontrak-nummer	Waarde van kontrak R'000
CaseWare Licence	Adapt IT	Beperkte tenderaanzoek	WCCC_ORD-POA43658	31
<b>Totaal</b>				<b>31</b>

\* Die verskaffer is die enigste verskaffer van die Caseware-sagteware wat gebruik word vir die samestelling van die Jaarlikse Finansiële State..

### 3.2 Afwykings en uitbreiding van kontrakte

Projekbeskrywing	Naam van verskaffer	Tipe kontrak-modifikasie (uitbreiding of wysiging)	Kontrak-nummer	Oorspronklike kontrak-waarde	Waarde van vorige kontrak-uitbreiding(s) of wysiging(s) (indien van toepassing)	Waarde van huidige kontrak-uitbreiding/wysiging
				R'000	R'000	R'000
Sekuriteits-dienste	Princeton Protection Services	Uitbreiding	BD_ORD-43545	39	N.v.t.	51
Sekuriteits-dienste	Princeton Protection Services	Uitbreiding	GD_ORD-43546	39	N.v.t.	51
Sekuriteits-dienste	Princeton Protection Services	Uitbreiding	MBCC_ORD-43547	30	N.v.t.	33
Sekuriteits-dienste	Princeton Protection Services	Uitbreiding	MBOS_ORD-43548	30	N.v.t.	33
Sekuriteits-dienste	Princeton Protection Services	Uitbreiding	OJ_ORD-43549	30	N.v.t.	33
<b>Totaal</b>				<b>168</b>		<b>201</b>

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

#### Verslag oor die finansiële state

1. Ek het die finansiële state van Wes-Kaapse Kultuurkommissie hersien, soos op bladsy 51 tot 74 uiteengesit is en bestaan uit die Staat van die Finansiële Posisie soos op 31 Maart 2025, die Staat van Finansiële Prestasie, Staat van Veranderinge in Netto Bates, Staat van Kontantvloeï en Vergelykende Staat teenoor Begrotingsinligting met werklike bedrae vir die jaar wat toe geëindig het, asook notas tot die finansiële state en 'n opsomming van beduidende rekeningkundige beleide.

#### Gevolgtrekking

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

#### Verantwoordelikhede van die Rekenpligtige Gesag vir die finansiële state

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

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

5. My verantwoordelikheid is om tot 'n gevolgtrekking te kom oor die meegaande finansiële state. Ek het my oorsig gedoen in ooreenstemming met die hersiene International Standard on Review Engagements (ISRE) 2400 se Engagements to review historical financial statements. Die standaard vereis van my om tot die gevolgtrekking te kom of enigiets onder my aandag gekom het wat my laat glo dat die finansiële state, as 'n geheel geneem, nie in alle wesenlike opsigte in ooreenstemming met die toepaslike finansiële verslagdoeningsraamwerk opgestel is nie. Hierdie standaard vereis ook van my om aan tersaaklike etiese vereistes te voldoen.
6. 'n Hersiening van finansiële state ooreenkomstig ISRE 2400 (Hersien) bied beperkte sekerheid. Van my word vereis om prosedures uit te voer wat hoofsaaklik bestaan uit navrae aan bestuur en ander verbonde aan die geouditeerde, soos toepaslik, en om analitiese prosedures toe te pas, en om die bewyse wat verkry is, te evalueer.
7. Die prosedures wat in 'n hersiening gevolg word, is aansienlik minder as dié wat uitgevoer is in 'n audit wat ooreenkomstig die Internasionale Standaarde vir Ouditering gedoen is. Gevolglik spreek ek nie 'n auditmening oor hierdie finansiële state uit nie.

## Verslag oor die jaarlikse prestasieverlag

8. Kragtens die Wet op Openbare Oudit, Wet 25 van 2004 (WOO) en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek 'n oudit uitvoer en verslag doen oor die nut en betroubaarheid van die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir die geselekteerde wesenlike prestasie-aanwysers wat in die jaarlikse prestasieverlag aangebied word. Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding van die jaarlikse prestasieverlag.
9. Ek het die volgende wesenlike prestasie-aanwysers gekies wat verband hou met die program: Wes-Kaapse Kultuurkommissie wat in die jaarlikse prestasieverlag vir die jaar geëindig 31 Maart 2025 aangebied is. Ek het daardie aanwysers gekies wat die prestasie oor sy primêre mandaatfunksies meet en wat beduidend in nasionale, gemeenskaps- en openbare belang is.
  - Getal geregistreerde kultuurrade wat deur oordragbetalings ondersteun word.
  - Getal fasiliteite wat opgegradeer en in stand gehou is om geskiktheid en die veiligheid van gebruikers te verseker.
  - Getal gebruikers wat toegang tot die fasiliteite gehad het.
10. Ek het die gerapporteerde prestasie-inligting vir die geselekteerde wesenlike prestasie-aanwysers geëvalueer teenoor die kriteria wat vir die prestasiebestuur en verslagdoeningsraamwerk ontwikkel is, soos in die algemene kennisgewing gedefinieer is. Wanneer 'n jaarlikse prestasieverlag voorberei word deur hierdie kriteria te gebruik, verskaf dit nuttige en betroubare inligting en insigte aan gebruikers oor die beplanning en lewering van die Entiteit oor sy mandaat en doelwitte.
11. Ek het prosedures uitgevoer om te toets of:
  - die aanwysers wat vir beplanning en verslagdoening oor prestasie gebruik is, direk aan die mandaat van die Entiteit en die bereiking van sy beplande doelwitte gekoppel kan word
  - die aanwysers wat ter sake is vir die meting van die prestasie van die Openbare Entiteit teenoor sy primêre mandaat- en geprioritiseerde funksies en beplande doelwitte ingesluit is
  - die aanwysers deeglik gedefinieer en verifieerbaar is om te verseker dat hulle maklik is om te verstaan en konsekwent toe te pas, en dat ek die metodes en prosesse wat gebruik moet word om die prestasie te meet, kan bevestig
  - die teikens direk aan die prestasie van die aanwysers gekoppel kan word, en spesifiek, tydgebonde en meetbaar is om te verseker dat dit maklik is om te verstaan wat gelewer moet word en wanneer, wat die vereiste prestasievlak is en hoe prestasie geëvalueer gaan word
  - die aanwysers en teikens waaroor in die jaarverslag verslag gedoen word, dieselfde is as dié waartoe daar in die goedgekeurde aanvanklike of hersiene beplanningsdokumente ingestem is
  - die gerapporteerde prestasie-inligting in die jaarlikse prestasieverlag op die voorgeskrewe wyse aangebied is en vergelykbaar en verstaanbaar is
  - daar voldoende stawende bewyse is vir die prestasies waaroor verslag gedoen word en vir die redes vir oor- of onderbereiking van die teikens.
12. Ek het die prosedures uitgevoer met die doel om slegs wesenlike bevindings te rapporteer en nie om 'n sekerheidsmening of -gevolgtrekking uit te spreek nie.
13. Ek het geen wesenlike bevindings oor die gerapporteerde prestasie-inligting vir die geselekteerde aanwysers geïdentifiseer nie.

## VERSLAG VAN DIE EKSTERNE OUDITEUR

## Verslag oor voldoening aan wetgewing

14. In ooreenstemming met die WOO en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek die voldoening aan toepaslike wetgewing met betrekking tot finansiële aangeleenthede, finansiële bestuur en ander verwante aangeleenthede audit en daarvoor verslag doen. Die Rekenpligtige Gesag is verantwoordelik vir die voldoening aan wetgewing deur die Openbare Entiteit.
15. Ek het prosedures uitgevoer om voldoening aan geselekteerde vereistes in sleutelwetgewing in ooreenstemming met die OGSA se metodologie te toets. Sekerheid is nie by die voormelde ingesluit nie. Ek gee nie 'n sekerheidsmening of -gevolgtrekking nie.
16. Deur 'n gevestigde OGSA-proses het ek vereistes van sleutelwetgewing vir bepaling van voldoening gekies wat tersaaklik vir finansiële en prestasiebestuur van die Openbare Entiteit is, wat duidelik is om konsekwente meting en evaluering moontlik te maak, terwyl dit ook genoegsame besonderhede bevat en geredelik beskikbaar is om op 'n verstaanbare verslag te lewer. Die geselekteerde wetgewende vereistes is in die bylae tot hierdie ouditverslag ingesluit.
17. Ek het geen wesenlike nie-voldoening aan die geselekteerde wetgewende vereistes geïdentifiseer nie.

## Tekortkominge in interne beheer

18. Ek het interne beheer oorweeg wat tersaaklik is vir my betrokkenheid by die finansiële state, jaarlikse prestasieverlag en voldoening aan toepaslike wetgewing; my doel was egter nie om enige vorm van sekerheid daarvoor uit te spreek nie.
19. Ek het geen beduidende tekortkominge in interne beheer geïdentifiseer nie.

## Professionele etiek en gehaltebeheer

20. Ek is onafhanklik van die Openbare Entiteit, in ooreenstemming met die Raad vir Internasionale Etiese Standaarde vir Rekenmeesters se Internasionale Etiese Kode vir professionele rekenmeesters (insluitend Internasionale Onafhanklikheidsstandaarde) (IESBA-kode) sowel as ander etiese vereistes wat toepaslik op my betrokkenheid in Suid-Afrika is. Ek het my ander etiese verantwoordelike ooreenkomstig hierdie vereistes en die IESBA-kode uitgevoer.
21. In ooreenstemming met die Internasionale Standaard oor Gehaltebestuur 1, handhaaf die OGSA 'n omvattende stelsel van gehaltebestuur wat gedokumenteerde beleide en prosedures oor voldoening aan etiese vereistes en professionele standaarde insluit.

Kaapstad  
31 Julie 2025



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## VERSLAG VAN DIE EKSTERNE OUDITEUR

## Bylae tot die ouditeursverslag

## Voldoening aan wetgewing – geselekteerde wetgewende vereistes

Die geselekteerde wetgewende vereistes is die volgende:

Wetgewing	Artikels of regulasies
Wet op Openbare Finansiële Bestuur (WOFB), Wet 1 van 1999	Artikel 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(4)
Tesourieregulasies, 2005	Regulasie 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a) 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 33.1.1; 33.1.3
Wet op die Ontwikkelingsraad vir die Konstruksiebedryf, Wet 38 van 2000	Artikel 18(1)
Regulasies vir die Ontwikkelingsraad vir die Konstruksiebedryf, 2004	Regulasie 17; 25(7A)
Nasionale Tesourie Instruksie nr. 5 van 2020/21	Paragraaf 4.8; 4.9; 5.3
Tweede Wysiging van Nasionale Tesourie Instruksie nr. 5 van 2020/21	Paragraaf 1
Erratum Nasionale Tesourie Instruksie nr. 5 van 2020/21	Paragraaf 2
Nasionale Tesourie Instruksie nr. 1 van 2021/22	Paragraaf 4.1
Nasionale Tesourie Instruksie nr. 4 van 2015/16	Paragraaf 3.4
Nasionale Tesourie VKB-instruksie nr. 4A van 2016/17	Paragraaf 6
Nasionale Tesourie VKB-instruksienota 03 2021/22	Paragraaf 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
Nasionale Tesourie VKB-instruksienota 11 2020/21	Paragraaf 3.4(a); 3.4(b); 3.9
Nasionale Tesourie VKB-instruksienota 2 van 2021/22	Paragraaf 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Praktyknota 5 van 2009/10	Paragraaf 3.3
Praktyknota 7 van 2009/10	Paragraaf 4.1.2
Wet op die Beleidsraamwerk vir Voorkeurverkryging (Wet 5 van 2000)	Artikel 1 Artikel 2.1(a); 2.1(f)
Voorkeurverkrygingsregulasies, 2017	Paragraaf 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Voorkeurverkrygingsregulasies, 2022	Paragraaf 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Wet op die Voorkoming en Bestryding van Korrupte Bedrywighede, Wet 12 van 2004	Artikel 34(1)

STAAT VAN FINANSIËLE POSISIE

Syfers in duisend Rand	Note(s)	2025	2024
<b>Bates</b>			
<b>Lopende bates</b>			
Kontant en kontantekwivalente	3	10 200	5 880
Ontvangbare rekeninge uit ruiltransaksies	4	111	137
Ontvangbare rekeninge uit nie-ruiltransaksies	5	42	1 542
		<u>10 353</u>	<u>7 559</u>
<b>Totale bates</b>		<b>10 353</b>	<b>7 559</b>
<b>Laste</b>			
<b>Lopende laste</b>			
Betaalbare rekeninge uit ruiltransaksies	6	2 072	1 773
		<u>2 072</u>	<u>1 773</u>
<b>Totale laste</b>		<b>2 072</b>	<b>1 773</b>
<b>Netto bates</b>		<b>8 281</b>	<b>5 786</b>
Opgehoopte surplus		8 281	5 786
<b>Totale netto bates</b>		<b>8 281</b>	<b>5 786</b>

## STAAT VAN FINANSIËLE PRESTASIE

Syfers in duisend Rand	Note(s)	2025	2024
<b>Inkomste</b>			
<b>Inkomste van ruiltransaksies</b>			
Geld van fasiliteite	7	2 211	2 842
Rente-inkomste	8	573	439
Ander inkomste van ruiltransaksies	9	119	135
<b>Totale inkomste van ruiltransaksies</b>		<b>2 903</b>	<b>3 416</b>
<b>Inkomste van nie-ruiltransaksies</b>			
<b>Oordraginkomste</b>			
Ander inkomste van nie-ruiltransaksies	10	5 922	5 926
Oordragte en subsidies ontvang	11	3 745	2 155
<b>Totale inkomste van nie-ruiltransaksies</b>		<b>9 667</b>	<b>8 081</b>
<b>Totale inkomste</b>		<b>12 570</b>	<b>11 497</b>
<b>Uitgawes</b>			
Ouditgeld	13	(97)	(66)
Algemene uitgawes	14	(3 694)	(2 785)
Lede se fooie	15	(72)	(54)
Oordragte en subsidies betaal	16	(290)	(299)
Dienste <i>in natura</i>	17	(5 922)	(5 926)
<b>Totale uitgawes</b>		<b>(10 075)</b>	<b>(9 130)</b>
<b>Surplus vir die jaar</b>		<b>2 495</b>	<b>2 367</b>

## STAAT VAN VERANDERINGE IN NETTO BATES

Syfers in duisend Rand	Accumulated surplus	Total net assets
<b>Saldo op April 1, 2023</b>	<b>3 419</b>	<b>3 419</b>
Veranderinge in netto bates		
Surplus vir die jaar	2 367	2 367
Totale veranderinge	2 367	2 367
<b>Saldo op 01 April 2024</b>	<b>5 786</b>	<b>5 786</b>
Veranderinge in netto bates		
Surplus vir die jaar	2 495	2 495
<b>Saldo op 31 Maart 2025</b>	<b>8 281</b>	<b>8 281</b>

## KONTANTVLOEISTAAT

Syfers in duisend Rand	Note(s)	2025	2024
<b>Kontantvloei van bedryfsaktiwiteite</b>			
<b>Ontvangste</b>			
Kontantontvangste		7 703	3 944
Rente-inkomste		571	437
		<u>8 274</u>	<u>4 381</u>
<b>Betalings</b>			
Kontantbetalings		(3 954)	(3 416)
<b>Netto kontantvloei van bedryfsaktiwiteite</b>	18	<u>4 320</u>	<u>965</u>
<b>Netto toename in kontant en kontantekwivalente</b>			
Kontant en kontantekwivalente aan die begin van die jaar		5 880	4 915
<b>Kontant en kontantekwivalente aan die einde van die jaar</b>	3	<u>10 200</u>	<u>5 880</u>

## VERGELYKENDE STAAT VAN BEGROTING EN WERKLIKE BEDRAE

## Begroting op kontantbasis

	Goed- gekeurde begroting	Aan- passing	Finale begroting	Werklike bedrae op vergelykbare basis	Verskil tussen finale begroting en werklike bedrae	Ver- wysing
<b>Syfers in duisend Rand</b>						
<b>Staat van Finansiële Prestasie</b>						
<b>Inkomste</b>						
<b>Nie-belastinginkomste</b>						
Verkope van goedere en dienste buiten kapitale bates	3 254	-	3 254	3,836	582	23.1
Inkomste van Entiteit buiten verkope	355	-	355	571	216	23.2
Oordragte ontvang (Departementele oordrag)	655	-	655	3,745	3 090	23.3
<b>Totale inkomste</b>	<b>4 264</b>	<b>-</b>	<b>4 264</b>	<b>8,152</b>	<b>3 888</b>	
<b>Uitgawes</b>						
Goedere en dienste	(3 949)	-	(3 949)	(3 542)	407	23.4
Oordragte en subsidies	(315)	-	(315)	(290)	25	23.5
<b>Totale uitgawes</b>	<b>(4 264)</b>	<b>-</b>	<b>(4 264)</b>	<b>(3 832)</b>	<b>432</b>	
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 320</b>	<b>4 320</b>	
<b>Werklike bedrag op vergelykende basis soos in die begroting en werklike vergelykbare staat aangebied</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 320</b>	<b>4 320</b>	
<b>Rekonsiliasie</b>						
<b>Basisverskil</b>						
Verkope van goedere en dienste buiten kapitale bates				(6)		
Inkomste van entiteit buiten verkope				2		
Ander nie-belastinginkomste (Dienste <i>in natura</i> )				5 922		
Goedere en dienste				(321)		
Goedere en dienste (Dienste <i>in natura</i> )				(5 922)		
<b>Tydsberekenningsverskil</b>						
Verkope van goedere buiten kapitale verkope				(1 500)		
<b>Entiteitsverskil</b>				<b>-</b>		
<b>Werklike bedrag in die Staat van Finansiële Prestasie</b>				<b>2 495</b>		

## BEDUIDENDE REKENINGKUNDIGE BELEIDE

Syfers in duisend Rand	Note(s)	2025	2024
------------------------	---------	------	------

## 1. Aanbieding van die Finansiële Jaarstate

Die belangrike rekeningkundige beleide wat in die voorbereiding van hierdie boekjaar toegepas is, word hieronder uiteengesit.

### 1.1 Basis van voorbereiding

Die Finansiële Jaarstate is voorberei ooreenkomstig die Standaard van Algemeen Erkende Rekeningkundige Praktyk (AERP), wat deur die Raad op Rekeningkundige Standaard in ooreenstemming met artikel 91(1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999) uitgereik is.

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

Alle syfers is tot die naaste duisend afgerond.

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

### 1.2 Aannee van lopende saak

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

### 1.3 Wesenlikheid

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

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

### 1.4 Beduidende oordele en bronne van ramingsonsekerheid

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

## 1.4 Beduidende oordele en bronne van ramingsonsekerheid (vervolg)

### Ontvangbare Rekeninge

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

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

### Toelating vir waardevermindering

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

## 1.5 Eiendom, aanlegte/persele en toerusting

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

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

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

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

## 1.6 Finansiële instrumente

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

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

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

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

Betaalbare lenings is finansiële laste (korttermyn-verpligtinge uitgesluit) teen normale kredietvoorwaardes.

### Klassifikasie

Die Entiteit het die volgende tipes finansiële bates (klasse en kategorieë), soos in die Staat van die Finansiële Posisie of in die notas daarvoor weerspieël word:

## BEDUIDENDE REKENINGKUNDIGE BELEIDE

## 1.6 Finansiële instrumente (vervolg)

Klas	Kategorie
Kontant en kontantekwivalente	Finansiële bate gemeet teen delgingskoste
Ontvangbare rekeninge uit ruiltransaksies	Finansiële bate gemeet teen delgingskoste
Ontvangbare rekeninge uit nie-ruiltransaksies	Finansiële bate gemeet teen delgingskoste

Die Entiteit het die volgende tipes finansiële laste (klasse en kategorieë), soos in die Staat van die Finansiële Posisie of in die notas daarvoor weerspieël word:

Klas	Kategorie
Betaalbare rekeninge uit ruiltransaksies	Finansiële las gemeet teen delgingskoste

**Aanvanklike meting vir finansiële bates of finansiële laste**

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

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

Daaropvolgende meting van finansiële bates en finansiële laste

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

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

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

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

**Teenprestasie vir billikewaardemeting**

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

**Finansiële bates gemeet teen delgingskoste**

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

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

## 1.6 Finansiële instrumente (vervolg)

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

### Onttrekking

#### Finansiële bates

Die Entiteit onttrek finansiële bates deur die beginsel van rekeningkunde volgens handelsdatum te volg.

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

#### Finansiële laste

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

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

## 1.7 Statutêre vorderings

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

Drabedrag is die bedrag waarteen die bate in die Staat van die Finansiële Posisie erken word.

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

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

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

## 1.8 Verpligtinge

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

Openbaarmakings word vereis ten opsigte van onerkende kontraktuele verpligtinge.

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

- Kontrakte behoort nie-kanselleerbaar of slegs teen beduidende koste kanselleerbaar te wees (byvoorbeeld kontrakte vir die instandhoudingsdienste vir rekenaars of geboue).
- Kontrakte behoort aan iets anders as die roetine-, vaste of saakbedrywigheids van die Entiteit verbind te word – salarisverpligtinge wat met dienskontrakte verband hou, of maatskaplike voordeel-verpligtinge is dus uitgesluit.

## BEDUIDENDE REKENINGKUNDIGE BELEIDE

**1.9 Inkomste uit ruiltransaksies****Erkenning**

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

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

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

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

**Meting**

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

**Rente, tantième en dividende**

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

**1.10 Inkomste uit nie-ruiltransaksies****Erkenning**

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

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

**Meting**

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

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

**Voorwaardelike toewysings en ontvangste**

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

## 1.10 Inkomste uit nie-ruiltransaksies (vervolg)

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

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

### **Geskenke en skenkings, insluitend goedere in natura**

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

### **Dienste in natura**

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

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

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

## 1.11 Omsetting van buitelandse geldeenhede

### **Transaksies in buitelandse valuta**

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

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

## 1.12 Vergelykende syfers

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

## 1.13 Uitgawes

### **Finansiële transaksies in bates en laste**

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

## BEDUIDENDE REKENINGKUNDIGE BELEIDE

**1.13 Uitgawes (vervolg)****Vrugtelose en verkwistende uitgawes**

Vrugtelose en verkwistende uitgawes beteken uitgawes is tevergeefs aangegaan en kon voorkom word as redelike sorg uitgeoefen is.

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

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

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

**Onreëlmatige uitgawes**

Onreëlmatige uitgawes, soos gedefinieer in Artikel 1 van die WOFB is uitgawes buiten ongemagtigde uitgawes wat aangegaan word in stryd met wat nie in ooreenstemming is met 'n vereiste van enige wetgewing nie, insluitend –

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

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

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

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

**Oordragte en subsidies**

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

**1.14 Opgehoopte surplus**

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

## 1.15 Begrotingsinligting

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

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

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

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

## 1.16 Verwante partye

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

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

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

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

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

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

Nabye lede van die familie van 'n persoon word geag mense te wees van wie verwag kan word dat hulle daardie persoon kan beïnvloed, of deur daardie persoon beïnvloed kan word in hulle handeling met die Entiteit.

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

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

## BEDUIDENDE REKENINGKUNDIGE BELEIDE

### 1.17 Gebeure ná die verslagdatum

Gebeure ná die verslagdatum is sulke gunstige of ongunstige gebeure wat tussen die verslagdatum en die datum waarop die finansiële state vir publikasie gemagtig word, plaasvind. Twee tipes gebeure kan geïdentifiseer word:

- gebeure wat bewys is van toestande wat op die verslagdatum bestaan het (aanpassingsgebeure ná die verslagdatum)
- gebeure wat aanduidend van toestande is wat ná die verslagdatum voorgekom het (nie-(aanpassingsgebeure ná die verslagdatum).

Die Entiteit sal die bedrag wat in die finansiële state erken word, aanpas om aanpassingsgebeure ná die verslagdatum te weerspieël sodra die gebeurtenis plaasgevind het.

Die Entiteit sal die aard van die gebeurtenis, sowel as 'n beraming van die finansiële effek daarvan of 'n verklaring dat sodanige beraming nie vir alle wesentlike nie-aanpassingsgebeure gemaak kan word nie, openbaar maak waar nie-openbaarmaking die ekonomiese besluite van gebruikers, wat op grond van die finansiële state gemaak word, kan beïnvloed.

### 1.18 Belasting op toegevoegde waarde (BTW)

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

Syfers in duisend Rand

2025

2024

## 2. Standaard en interpretasies

### 2.1 Standaard en interpretasies uitgereik, maar nog nie in werking

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

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

## AANTEKENINGE BY FINANSIËLE JAARSTATE

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

### 3. Kontant en kontantekwivalente

Kontant en kontantekwivalente bestaan uit:	2 198	5 880
Banksaldo	8 002	-
Korttermyndeposito's <sup>1</sup>	<u>10 200</u>	<u>5 880</u>

#### Kredietgehalte van kontant in bank en korttermyndeposito's, uitgesluit kontant byderhand

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

<sup>1</sup> 'n Beleggingsrekening is in die jaar onder oorsig by die Suid-Afrikaanse Reserwebank – Korporasie vir Openbare Deposito's geopen.

### 4. Ontvangbare rekeninge uit ruiltransaksies

Ontvangbare rekeninge	143	224
Opgeloopte rente	8	6
Toelae vir twyfelagtige skuld	(40)	(93)
	<u>111</u>	<u>137</u>

Ontvangbare rekeninge word teen delgingskoste geklassifiseer. Die drawaarde van ontvangbare rekeninge is by benadering gelyk aan hul billike waarde.

#### Rekonsiliasie van voorsiening van waardevermindering van handels- en ander ontvangbares

Aanvangsaldo	93	118
Bedrae as oninbaar afgeskryf <sup>1</sup>	(53)	(25)
	<u>40</u>	<u>93</u>

<sup>1</sup> Twyfelagtige skuld, wat as onekonomies geassesseer is om te in, is gedurende die jaar onder oorsig afgeskryf.

### 5. Ontvangbare rekeninge uit nie-ruiltransaksies

Ander ontvangbare rekeninge uit nie-ruiltransaksies: Departementele oordrag <sup>1</sup>	-	1 500
Ander ontvangbare rekeninge uit nie-ruiltransaksies: Kultuurraad	42	42
	<u>42</u>	<u>1 542</u>

<sup>1</sup> Die Entiteit het in die 2023/24-boekjaar 'n bykomende R1,5 miljoen oordragbetaling van die Departement van Kultuursake en Sport ontvang om die bedrywighede van die Entiteit verder te ondersteun.

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

## 6. Ontvangbare rekeninge uit ruiltransaksies

Deposito's deur kliënt terugbetaalbaar	459	422
Inkomste vooruit ontvang	1 419	1 347
Handelsbetaalbares	98	4
Opgehoopte uitgawes	96	-
	2 072	1 773

Handelsbetaalbares word teen delgingskoste geklassifiseer. Die drawaarde van handelsbetaalbares is by benadering gelyk aan hul billike waarde.

## 7. Geld van fasiliteite

Geld van fasiliteite	2 211	2 842
----------------------	-------	-------

Die Entiteit verskaf die gebruik van kultuurfasiliteite aan provinsiale departemente teen 'n koste. Die inkomste van hierdie transaksies is in die geld van die fasiliteite ingesluit.

Inkomste het jaar-op-jaar afgeneem weens die sluiting van kultuurfasiliteite vir opknappingswerk.

## 8. Rente-inkomste

Rente ontvang	573	439
---------------	-----	-----

Die Entiteit het in die boekjaar bykomende befondsing ontvang, wat tot gevolg gehad het dat meer rente gegeneer is.

## 9. Ander inkomste van ruiltransaksies

Vermindering van rente-inkomste	1	4
Huurinkomste: Personeelakkommodasie <sup>1</sup>	118	131
	119	135

<sup>1</sup> Die afname is te wyte aan personeel wat deur die jaar afgetree het.

## 10. Ander inkomste uit nie-ruiltransaksies

Skenking: Dienste <i>in natura</i>	5 922	5 926
------------------------------------	-------	-------

Verwys na die inligting in nota 17 vir besonderhede oor die Skenking: Dienste *in natura*.

## AANTEKENINGE BY FINANSIËLE JAARSTATE

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

## 11. Oordragte en subsidies ontvang

Departementele oordrag ontvang	3 745	2 155
--------------------------------	-------	-------

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

## 12. Eiendom, Perseel en Toerusting

Toevoegings	214	201
Wegdoenings	(214)	(201)
	-	-

Toerusting vir die kultuurfasiliteite is gedurende die jaar onder oorsig aangekoop.

Hierdie funksie is in die Departement (DKES) gesentraliseer ten einde doeltreffende batebestuur te verseker. AERP 17: Eiendomsaanleg en Toerusting (onttrekking van bates) is toegepas om rekenskap van die skenking teen drawaarde soos op 31 Maart 2025 te gee.

## 13. Ouditgeld

Eksterne audit	97	66
----------------	----	----

Die toename is hoofsaaklik weens uitgawes wat vir die 2024/25-udit aangegaan is.

## 14. Algemene uitgawes

Slegte skuld afgeskryf <sup>1</sup>	22	-
Spyseniering	20	18
Konsultasie- en uitgekonnekteerde dienste	59	59
Verbruiksvoorraad <sup>2</sup>	156	137
Skenkings (Oordrag van bates aan DKES) <sup>3</sup>	214	201
Linne en sagte meubels <sup>4</sup>	123	298
Instandhouding, herstelwerk en lopende koste <sup>5</sup>	977	554
Drukwerk, skryfbehoeftes en publikasies <sup>6</sup>	77	56
Eiendomsuitgawes <sup>7</sup>	1 948	1 362
Hernuwing van sagtewarelisensie	31	28
Reis en verblyf	63	64
Uniforms	4	8
	<b>3 694</b>	<b>2 785</b>

<sup>1</sup> Skuld wat geag word as onekonomies om te in, is gedurende die jaar onder oorsig afgeskryf.

<sup>2</sup> Uitgawes sluit verskeie items kombuisware in wat vir die kultuurfasiliteite gekoop is om die fasiliteite op 'n aanvaarbare standaard te hou.

<sup>3</sup> Gedurende die jaar onder oorsig is bates aan die Departement van Kultuursake en Sport geskenk om die bates van die Entiteit te bestuur.

<sup>4</sup> Linne en sagte meubels is gedurende die 2023/24-boekjaar aangekoop om die fasiliteite op 'n aanvaarbare standaard te hou.

<sup>5</sup> Die toename in uitgawes is hoofsaaklik weens die verwydering van rommel wat deur die instandhoudingswerk aan die kultuurfasiliteite veroorsaak is.

<sup>6</sup> Uitgawes sluit die druk van die Vyfjaar- Strategiese Plan in.

<sup>7</sup> Die toename is hoofsaaklik weens die jaarlikse verhoging van munisipale en sekuriteitsdienstegeld, en sluit uitgawes met betrekking tot die opgradering van sekerheidstelsels by die kultuurfasiliteite in.

## AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in duisend Rand	2025	2024
<b>15. Ledegeld</b>		
Arendse, M	10	4
Baard, P	9	6
Dumbrell, K	-	1
Hop, J	8	3
Jama, Z	2	2
Mavumengwana, S	6	6
Muthien, B	8	6
Myers, M	5	3
Nokawaza, L	10	8
Samie, Q	3	3
Van Blerk, C	-	6
Weston, R	5	0
Winster, W	6	6
	<b>72</b>	<b>54</b>

Meer vergaderings in persoon en moniteringsbesoeke aan kultuurrade het in die oorsigjaar plaasgevind.

## 16. Oordragte en subsidies

Kultuurrade	290	299
-------------	-----	-----

Minder befondsing is aan kultuurrade beskikbaar gestel weens aansoekversoeke.

## 17. Dienste *in natura*

Werknemerskoste: Dienste <i>in natura</i>	5 922	5 926
---	-------	-------

Beamptes in diens van die Departement van Kultuursake en Sport (DKES) vervul die uitvoerende en administratiewe funksies wat met die Wes-Kaapse Kultuurkommissie (WKKK) geassosieer word. Beamptes wat aan die Openbare Entiteit toegewys is, sluit die beamptes in wat bestuurs- en administratiewe funksies by die sewe (7) kultuurfasiliteite uitvoer en die Finansiëlebestuurseenheid wat die Hoof- Finansiële Beamppte (HUB) verantwoordelik vir die finansiële bestuur van die DKES en die WKKK ondersteun. Die dienste *in natura* wat deur hierdie beamptes verskaf word, is beduidend vir die bedryf- en dienslewingsdoelwitte van die WKKK; dus word hulle vergoeding in die Staat van Finansiële Prestasie van die WKKK erken, soos deur EARP 23 vereis word.

Die Direkteur: Kuns, Kultuur en Taaldienste, die Hoof- Finansiële Beamppte en sekere amptenare in die Direktoraat: Kuns, Kultuur en Taaldienste vervul dubbele rolle omdat hulle dienste aan beide die DKES en die WKKK verskaf. Dit is moeilik om die tyd wat hulle aan funksies van die WKKK bestee, in verhouding te verdeel; as gevolg hiervan kan die dienste *in natura* wat deur hierdie amptenare verskaf word, nie betroubaar gemeet word nie en word dus van die dienste *in natura* uitgesluit wat in die Staat van Finansiële Prestasie van die WKKK erken word, soos deur AERP 23 vereis word, aangesien die dienste *in natura* wat deur die amptenare aan die WKKK verskaf word, nie inpas by die kriteria vir erkenning nie.

## AANTEKENINGE BY FINANSIËLE JAARSTATE

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

## 18 Kontant uit bedrywighede gegeneer

Surplus	2 495	2 367
<b>Nie-kontantbewegings:</b>		
Inkomste: Dienste in natura	5 922	5 926
Uitgawes: Dienste in natura	(5 922)	(5 926)
Opgeloopte rente	(2)	(2)
Opgeloopte uitgawes	96	-
Slegte skuld afgeskryf	22	-
<b>Veranderings in bedryfskapitaal:</b>		
Ontvangbare rekeninge uit ruiltransaksies	59	29
Ander ontvangbare rekeninge uit nie-ruiltransaksies	1 500	(1 482)
Betaalbare rekeninge uit ruiltransaksies	203	78
Betaalbare rekeninge uit ruiltransaksie (waardevermindering)	(53)	(25)
	<b>4 320</b>	<b>965</b>

## 19. Ondernemings

### Gemagtigde bedryfsuitgawes

#### Goedgekeur en gekontrakteer

• Okkie Jooste: Every Flush Toilet Hire	234	-
• Bien Donne Herehuis: Princeton Protection Services	109	46
• Groot Drakenstein: Princeton Protection Services	109	45
• Melkbos Kultuursentrum: Princeton Protection Services	-	35
• Melkbos Oppiesee: Princeton Protection Services	-	35
• Okkie Jooste: Princeton Protection Services	82	35
• Koekenaap: BAI Security	10	-
• Melkbos Kultuursentrum: Atlantic Pest Control & Hygiene Solution	1	-
• Melkbos Oppiesee: Atlantic Pest Control & Hygiene Solution	1	-
• Melkbos Oppiesee: Spike Technology	53	-
• Melkbos Kultuursentrum: Spike Technology	53	-
	<b>652</b>	<b>196</b>

#### Totale bedryfsondernemings

Goedgekeur en gekontrakteer	652	196
-----------------------------	-----	-----

#### Hierdie uitgawe sal gefinansier word uit

#### Totale ondernemings

Gemagtigde bedryfsuitgawes	652	196
----------------------------	-----	-----

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

## 20. Verwante party

### Verhouding

Primêre befondsers	Departement van Kultuursake en Sport (DKES)
Strategiese vennoot	Erfenis Wes-Kaap
Strategiese vennoot	Wes-Kaapse Taalkomitee

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

Die minister van die Departement van Kultuursake en Sport as die uitvoerende gesag is 'n verwante persoon van die WKKK ingevolge AERP 20.

Die lede van die WKKK, soos in nota 15 openbaar gemaak, en die Entiteit is verwante partye ingevolge AERP 20.

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

### Transaksie

#### Inkomste ontvang van verwante party

Departement van Kultuursake en Sport	3 745	2 155
--------------------------------------	-------	-------

#### Dienste *in natura* van verwante party

Departement van Kultuursake en Sport	5 922	5 926
--------------------------------------	-------	-------

## AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in duisend Rand

2025

2024

## 21. Risikobestuur

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

### Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die Entiteit nie sy finansiële verpligtinge sal kan nakom wanneer dit verskuldig is nie. In terme van sy leenvereistes verseker die Entiteit dat genoegsame fondse beskikbaar is om aan verwagte en onverwagte finansiële ondernemings te voldoen. Alle uitstaande betaalbare rekeningsaldo's is binne 30 dae van die verslagdatum beskikbaar.

### Sensitiwiteitsontleding

Indien die rentekoerse op veranderlikekoers- finansiële instrumente op 31 Maart 2025 1% hoër/laer was terwyl alle ander veranderlikes konstant gebly het, sou die surplus vir die jaar R101 998 hoër/laer gewees het.

### Kredietrisiko

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

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

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

Maksimale blootstelling aan kredietrisiko

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

### Markrisiko

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

### Rentekoersrisiko

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

### Finansiële bates

Handels- en ander ontvangbares is teen 'n vaste koers. Die bestuur beheer die rentekoersrisiko deur voordelige koerse op vlottendekoerslenings te onderhandel, en waar moontlik, vasterentekoerslenings aan te gaan.

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

## AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in duisend Rand

2025

2024

## 22. Risikobestuur (vervolg)

## Kontantvloeirentekoersrisiko

Finansiële instrument	Verskuldig in minder as een jaar	Verskuldig in een tot twee jaar	Verskuldig in twee tot drie jaar	Verskuldig in drie tot vier jaar	Verskuldig na vyf jaar
Handels- en ander ontvangbares – normale kredietbepalings	10 200	-	-	-	-
Uitgebreide kredietbepalings – Betaalbares	(98)	-	-	-	-
Aanwas	(96)	-	-	-	-
Netto bedrag	10 006	-	-	-	-
Agterstallig, maar nie voorsien nie	-	-	-	-	-

Finansiële instrument 032025	Lopend	Verskuldig in 1-30 dae	Verskuldig in 31 60 dae	Verskuldig in 61 90 dae	Verskuldig in 90+ dae	Totaal
Handelontvangbares van ruiltransaksies	63	14	-	4	61	142
Ander ontvangbares van nie-ruiltransaksies	-	-	-	-	42	42
Netto bedrag	63	14	-	4	103	184
Agterstallig, maar nie waardeverminderd nie	-	(14)	-	(4)	(21)	(39)

'n Bedrag van R58 000 wat deur die Wes-Kaapse departemente verskuldig is, is in die Handelontvangbares ingesluit.

Finansiële instrument 032024	Lopend	Verskuldig in 1-30 dae	Verskuldig in 31 60 dae	Verskuldig in 61 90 dae	Verskuldig in 90+ dae	Totaal
Handelontvangbares uit ruiltransaksies	27	24	29	9	135	224
Ander ontvangbare rekeninge uit nie-ruiltransaksies	1500	-	-	-	42	1 542
Netto bedrag	1 527	24	29	9	177	1 766
Agterstallig, maar nie waardeverminderd	-	(24)	(29)	(9)	(43)	(105)

'n Bedrag van R98 000 is ingesluit in die handelontvangbares op grond van 'n verwagte betaling van die Wes-Kaapse departemente.

## 22. Aangeleenthede ná die verslagdoeningsdatum

Daar was geen wesenlike nie-aanpassende gebeure wat ná die verslagtydperk plaasgevind het nie.

## AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in duisend Rand

2025

2024

## 23. Begrotingsafwykings

**Wesentliche verskille tussen die begroting en werklike bedrae**

### 23.1 Verkope van goedere en dienste (kapitaalbate uitgesluit)

Die afwyking is grootliks weens die toename in die gebruik van die kultuurfasiliteite.

### 23.2 Ander inkomste van die Entiteit buiten verkope

Die afwyking is weens die wisseling in rentekoers vir die jaar onder oorsig.

### 23.3 Oordragte ontvang

Die afwyking is die gevolg van 'n bykomende oordragbetaling wat van die Departement van Kultuursake en Sport ontvang is om die bedrywighede van die Entiteit verder te ondersteun.

### 23.4 Goedere en dienste

Die afwyking is hoofsaaklik as gevolg van instandhoudingskoste wat deur die Departement van Infrastruktuur gedek is, en 'n besparing vir die Entiteit beteken het.

### 23.5 Oordragte en Subsidies

Die afwykings is hoofsaaklik weens befondsingsaansoeke van die kultuurrade wat laer as in die begroting is.

## 24. BBSEB-prestasie

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



URhulumente  
weNtshona Koloni



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



IKhomishini yeNkcubeko yeNtshona Koloni

**INgxelo yoNyaka**  
2024/2025



# IZIQULATHO

## ISIGABA A: IINKCUKACHA EZIPHANGALELEYO 3

1.	IINKCUKACHA EZIPHANGALELEYO NGELI QUMRHU LOLUNTU	3
2.	ULUHLU LWEZISHUNQULELO NEZIFINYEZO	4
3.	IMBULAMBETHE KASIHLALO	5
4.	ILIZWI LEGOSA ELONGAMELEYO	6
5.	SINTETHO YOKUTHABATHELA UXANDUVA KWANOKUGINISEKISA UKUCHANEKA KWALE NGXELO YONYAKA	9
6.	ISIMO NGOKWESICWANGCISOQHINGA	10
6.1.	Umbono	10
6.2.	Umnqophiso	10
6.3.	Imigqaliselo	10
7.	IZIGUNYAZISO NGOKOMTHETHO KUNYE NEZINYE	10
8.	ISIMO SELI QUMRHU	14

## SIGABA B: IINKCUKACHA EZINGENTSEBENZO 15

1.	INGXELO YOMPHENGULULIZINWADI: IINJONGO EBEZIMISELWE	15
2.	ISIMO NGOKWENTSEBENZO	15
2.1.	Imeko Yokunikezelwa kweeNkonzo	15
2.2.	Imeko yequmrhu	15
2.3.	Iinguqu eziphambili ngokwemigaqonkqubo kwaneenguqu kwimithetho	16
2.4.	Inkqubela ekuzuzekeni kweeMpembelelo neZiphumo zeli qumrhu	16
3.	IINKCUKACHA EZINGENTSEBENZO YEENKQUBO ZELI QUMRHU	16
3.1.	INKqubo 1: YiKomishoni yeNkcubeko yeNtshona Koloni	16
4.	UKUQOKELELWA KWENGENISO	21
5.	UTYALOMALI LEKHAPITALI	21

## ISIGABA C: EZINGOLAWULO 23

1.	INTSHAYELELO	23
2.	IIKOMITI ZEPALAMENTE (ukuba zikho)	23
3.	IGUNYA ELONGAMELEYO	23
4.	USOMAQHUZU/IBHODI YOGCINIOZINCWADI	24
5.	ULAWULO LOMNGCIPHEKO	30
6.	ICANDELO LEZOLAWULO LWANGAPHAKATHI	32
7.	IUPHENGULULOZINCWADI LWANGAPHATHI KUNYE NEEKOMITI ZOPHENGULULOZINCWADI	33
8.	UKUTHOTYELWA KWEMITHETHO NEMIMISELO	34
9.	UBUQHOPHOLOLO NORHWAPHILIZO	34
10.	UKUNCITSHISWA KONGQUZULWANO LWEZIDINGO	34
11.	IKHOWUDI YENDLELA YOKUZIPHATHA	35
12.	UKHUSELEKO LWEMPILO NEMIBA ENGENDALO ENGQONGILEYO	35
13.	UNOBHALA WENKAMPANI//WEBHODI (UKUBA UKHO)	35
14.	SUXANDUVA KULUNTU	35
15.	INGXELO YEKOMITI YOPHENGULULUZINCWADI	36
16.	IINKCUKACHA ZENTSEBENZO ENGOKUTHOTYELWA KWEB-BBEE	40

**ISIGABA D: ULAWULO LWEMICIMBI YABASEBENZI****41**

1. INTSHAYELELO 41
2. IINKCUKACHAMANANI EZINGESIMO SEMICIMBI YEZABASEBENZI 41

**ISIGABA E: INGXELO ENGOKUTHOTYELWA KWEPFMA****42**

1. INKCITHO ENGEKHO MGAQWENI, ENGENAZINZUZO KUNYE NEYILAHLEKO NDAWONYE NEELAHLEKO KWIMPAHLA 42
  - 1.1. Inkcitho engekho mgaqweni 42
  - 1.2. Inkcitho engenazinzuzo neyilahleko 44
  - 1.3. Isongezelelo seenkcukacha eziphathelele kwilahleko empahleni ngokwemigaqo yeCandelo 55(2)(b)(i) &(iii)) lePFMA 45
2. UKUHLAWULWA EMVA KWEXESHA/UKUNGAHLAWULWA KWAMASHISHINI 46
3. ITYATHANGA LOLAWULO LWEENTENGO 46
  - 3.1. Iintengo ngokwezinye iindlela 46
  - 3.2. Iyantlukwano kwanokwandiswa kwezibhambathiso 46

**ISIGABA F: IINKCUKACHA EZINGEMALI****47**

1. INGXELO YOMPHEGULULIZINCWADI WANGAPHANDLE 47
2. IINGXELO ZEMALI ZONYAKA 51

# ISIGABA A: IINKCUKACHA EZIPHANGALELEYO



## 1. IINKCCUKACHA EZIPHANGALELEYO NGELI QUMRHU LOLUNTU

<b>IGAMA ELIBHALISWEYO:</b>	YiKomishoni yeNkcubeko yeNtshona Koloni
<b>INOMBOLO YOKUBHALISWA (ukuba ikho):</b>	Ayikho
<b>IDILESI YESAKHIWO:</b>	KuMgangatho we3, kwiSakhiwo iProtea Assurance EGreenmarket Square EKapa 8001
<b>IDILESI YEPOSI:</b>	P.O. Box X7115 EKapa 8000
<b>I(I)NOMBOLO YOMNXEBA:</b>	+27 21 483 9714
<b>DILESI YEIMEYILI:</b>	Thandwa.Ntshona@westerncape.gov.za
<b>IDILESI YEWEBHUSAYITHI:</b>	<a href="http://www.westerncape.gov.za/cas">www.westerncape.gov.za /cas</a>
<b>ABAPHENGULULIZINCWADI BANGAPHANDLE:</b>	NguMphicothizincwadi Jikelele woMzantsi Afrika kwa19 Park LN eMilnerton EKapa 7441
<b>IBHANKI:</b>	Nedbank 85 St Georges Mall, kuMbindi weSixeko saseKapa EKapa 8001  neBhanki enguVimba yoMzantsi Afrika - ICandelo leeDipozithi zasebuRhulumenteni P O Box 427 Pretoria 0001

## 2. ULUHLU LWEZISHUNQULELO/LWEZIFINYEZO

<b>AA</b>	UKhala wezoGcinozincwadi
<b>AFS</b>	IiNngxelo zeMali zoNyaka
<b>AGSA</b>	UMphengululizincwadi Jikelele woMzantsi Afrika
<b>BBBEE</b>	Ukuxhotyiswa ngokuXananazileyo kwabaMnyama ngokoQoqosho
<b>CAPEX</b>	INgxelo yeNkcitho yoTyalomali
<b>CFO</b>	IGosa eLongamele ezeMali
<b>DCAS</b>	ISEbe leMicimbi yeNkcubeko neMidlalo
<b>DPOCS</b>	ISEbe eliJongene nesiPolisa noKhuseleko loLuntu loKuhlala
<b>DSAC</b>	ISEbe leMidlalo uBugcisa neNkcubeko
<b>DOI</b>	ISEbe leZiseko zoPhuhliso
<b>ECM</b>	ULawulo loMongo woShishino
<b>EPWP</b>	INkqubo eXananazisiweyo yeMisebenzi yoLuntu
<b>EQPRS</b>	INkqubo yezobuChwepheshe yokuNikezelwa kweeNngxelo zeKota
<b>ERM</b>	ULawulo loMngcipheko woShishino
<b>ERMECO</b>	ULawulo loMngcipheko woShishino kunye neKomiya engokuZiphatha
<b>FMPII</b>	ISikhokelo soLawulo lweeNkcukacha zeNtsebenzo yeeNkqubo
<b>MTEF</b>	ISikhokelo seNkcitho yoMbindi woNyaka
<b>NAC</b>	IBhunga lezoBugcisa leSizwe
<b>NTR</b>	IMimiselo yeSizwe yeSebe leMali
<b>OHASA</b>	UMthetho iOccupational Health and Safety Act
<b>PAA</b>	UMthetho iPublic Audit Act
<b>PFMA</b>	UMthetho iPublic Finance Management Act, Act 1 ka1999
<b>POPIA</b>	UMthetho iProtection of Personal Information Act
<b>PTI</b>	IMiyalelo yeSebe leMali kwiPhondo
<b>SCM</b>	ITyathanga loLawulo lweeNtengo
<b>TID</b>	INGcaciso yeSalathisi sezoBuchwepheshe
<b>UAMP</b>	ISicwangciso soLawulo lwaBasebenzisi beeAsethi
<b>WCCC</b>	IKomishoni yeNkcubeko yeNtshona Koloni
<b>VIP</b>	Vision Inspired Priorities
<b>WCCC</b>	Western Cape Cultural Commission

### 3. IMBULAMBETHE KASIHLAGO

Umbono weKomishoni yeNkcubeko yeNtshona Koloni (iWCCC) kukuba negalelo elibonakalayo ekukhuleni nasekuphuhleni kwemeko ephilileyo ngokwenkcubeko kwihambo esingise kwiNtshona Koloni emanyeneyo. Kunyakamali u2024/25, iKomishoni le izuze iimpumelelo, ngelixa ihlala izinikele ekwenzeni eyona misebenzi yayo ingundoqo.

iKomiti yamaBhunga eNkcubeko iqukumbele iinkqubo zotyalelo ezimandla kuwo onke amabhunga enkcubeko abhalisiweyo akuvimba weWCCC. Le misebenzi ke ayiqinisa budlelwane phakathi kweWCCC nala mabhunga nje kuphela koko ikwavulele iKomishoni le ikroba lokuhlanganisa ulwazi olunzulu ngendlela engcono nesebenzayo anokuthi axhaswe ngayo la mabhunga ukuze abe nokusebenzisa ngendlela eyiyo ze afikelele nakumathuba enkxasomali. Ngapha koko, iKomishoni ihlaziye ikhowudi yenkqubo yokuziphatha ze yagqiba nasekubeni lo ibe ngumba ohlala ushukuxwa - kuyo yonke imihlangano esezayo. Eli nyathelo libalulekileyo limele ukwenza luqilima ukuthatyathelwa koxanduva, limisela ulwazi oluqhubayo ngemigangatho yendlela yokuziphatha yaye liphakamisa inkcubeko yesidima kuzo zonke iintshukumo zale Komishoni.



*Petronel Baard*  
*iKomishoni yeNkcubeko yeNtshona Koloni*

iKomishoni ikwanakana nomsebenzi wezilungiso kunye nokuphuculwa kokhuseleko kumaziko enkcubeko iOkkie Jooste neSchoemanspoort. Ngaphandle kokuchatshazelwa zizikhukula ebezingalindelekanga nezithe zonakalisa iziseko zophuhliso eOkkie Jooste, zithe zaqakunjelwa zona izilungiso, ze kwenziwa luqilima amalinge okhuseleko ngentsebenziswano neSebe leZiseko zoPhuhliso (iDOI). La malinge awabuyiselanga simeni esihle la maziko nje kuphela koko aqinisekise ukuba ahlala ekhuselekile, esebenza yaye enombizane kubasebenzisi. iKomishoni ikwayixabise kakhulu nendibanisela yayo yentsebenziswano kunye neSebe eliJongene nesiPolisa kunye noKhuseleko loLuntu lokuHlala, ekuthe ngenxa yeemvavanyo zalo zokhuseleko eziqhubayo kunye nezindululo zokhuseleko lalwenza luqilima ulawlo lwala maziko enkcubeko. Ndikwadlulisa nombululo kwiSebe leZiseko zoPhuhliso ngokuzinikela kwalo okungagungqiyi ekulungisweni kwala maziko mabini ngokwesabelomali esibekelwe bucala kwakunye nokunikzela ngeengecebiso ezibe lulutho.

Njengoko ixesha lethu lokusebenza lisiya lisongeka nje, ndingathanda ukuvakalisa umbulelo wam ongazenzisiyo, okokuqala kowayesakuba nguSihlalo weKomishoni yeNkcubeko yeNtshona Koloni, uMnu Lungelo Nokwaza, ngesikhokelo sakhe esiqinisekise ukuzuzeka ngempumelelo kweethagethi zentsebenzo yeli Qumrhu kulo nyaka siwushukuxayo.

Ndidlulisa nombulelo kubasebenzi beSebe leMicimbi yeNkcubeko neMidlalo ngokuzinikela nokungaadinwa kwwabo kumsebenzi wethu, kwanakoogxa bam abangamalungu ale Komishoni, ekuthe ngenxa yensebenziswano yabo kwamiseleka iqonga lezicwangciso zamaxesha asezayo ezisekelwe kwiingcamango ezintsha.

Okokugqibela, ndikwanakana ngokungazenzisiyo uMphathiswa uRicardo Mackenzie, ngombono, isikhokelo kunye nenkxaso yakhe ekuvuseleleni icandelo lenkcubeko kwiNtshon Koloni. iWCCC izuze lukhulu kwesi sithuba, yaye sihleli nethemba lokuba iKomishoni entsha iya kuqhuba nokwakhela kwesi siseko ngenjongo yokulondoloza, ukuphuhlisa nokuphakamisa inkcubeko kwiNtshona Koloni ngokubanzi.

**Ngupetronel Baard**  
**Egameni leGosa eLongameleyo: leWCCC**  
**29 kweyeThupha ka2025**

## 4. ISIMO NGOKWEGOSA ELONGAMELEYO

Kuyandichwayitisa ukunikezela ngesimo sentsebenzo sonyakamali u2024/25 seWCCC. Lo nyaka siwushukuxayo uze nenguqu kwiGosa elongameleyo emva kolonyulo lwesizwe, iWCCC yona iqhubile nokuwenza umsebenzi ewumiselweyo, okoku, ukuphakanyiswa, ukuphuhliswa nokulondolozwa koBugcisa neNkcubeko kweli Phondo, ngaphandle kweziphazamiso.

### Uhlahlutyo oluphangaleleyo lwemali kweli Qumrhu

IWCCC isebenzisa iinkqubo zogcinozincwadi eziphilileyo yaye ithe yazizuka iithagethi ebizimisele kwintsebenzo yayo. IWCCC izuze uluvo lophengululozincwadi olungenamakhwiniba ngethuba kwanangaphambi kwethuba lentsebenzo yeqela lethu.

### Iindlela zokusetyenziswa kwemali leli Qumrhu loluntu

Injongo	2024/25			2023/24		
	ISabelomali	Eyona Nkcitho	INkcitho (enganeno)/ engaphezulu	ISabelomali	Eyona Nkcitho	INkcitho (enganeno)/ engaphezulu
	R`000	R`000	R`000	R`000	R`000	R`000
IiMveliso neeNkonzo	4 264	4 153	*111	3 349	3 204	145
<b>Itotal</b>	<b>4 264</b>	<b>4 153</b>	<b>111</b>	<b>3 349</b>	<b>3 204</b>	<b>145</b>

\* Kongiwe ikakhulu ngenxa yeendleko zezilungiso ezihlawulelwe liSebe leZiseko zoPhuhliso.

### Ukuminceka kwakunye nemingeni kwizakhono ethe yajamelana neli Qumrhu loluntu

Intlawulo ethe yenziwa leli Sebe kwimisebenzi yeKomishoni yeNkcubeko yeNtshona Koloni iseyeshokoxekileyo, noxa kunjalo ke, iQumrhu lona lithe lasebenzisa amacebo engqiqo ukuze libe nokuzuzisa umsebenzi eliwumiselweyo. IKomiti yamaBhunga eNkcubeko yeWCCC yaye yancokolisana namabhunga enkcubeko abhalisiweyo ngokuthi ityelele iindawo asebenzela kuzo futhi ke isidingo senkxasomali eyongezelelweyo ukuze kube nokumiselwa amaphulo azo kube ngumba ogqamileyo othe wavezwa.

Ngapha koko, eli qumrhu liyaqhuba nokubuqinisa ubudlelwane bentsebenzo obuphakathi kweSebe leZiseko zoPhuhliso, elithe lancedisa kakhulu kwinkalo yolawulo kwanokumiselwa kwezabelomali zeenkqubo ezinkulu zezilungiso kula maziko enkcubeko.

### Iintshukumo ezingundoqo ezithe zayekiswa/eziza kuyekiswa

Akukho zintshukumo zithe zayekiswa.

### Iintshukumo ezingundoqo ezintsha okanye ezisacetywayo

Kukuhlaziywa koMgaqonkqubo oosebenzayo wokusetyenziswa kwaMaziko eNkcubeko ukuze kubekho uthungelwano nombono wemithombo eyongezelelweyo yokungena kweMali ngenjongo yokuqinisekisa ukusetyenziswa ngendlela kwamaziko enkcubeko. Oku kuza kwenza la maziko enkcubeko afikeleleke nangakumbi kuthotho lwabahlali beli phondo.

IKomishoni yeNkcubeko yeNtshona Koloni, ngokwenkxaso yezolawulo enikezelwa yiDCAS, ithe yancokolisana neSebe leZiseko zoPhuhliso (iDOI) kwimihlangano yothungelwaniso ebanjwa rhoqo ngenyanga apho bekuxovulwa khona imiba efana nezidingo zokhuseleko, amanzi kunye nozinzombane. Ezi ngxoxo ke zibandalanye imiba yokuvulelwa kwamalinge okubonelela iziko lenkcubeko iKoekenaap ngamanzi okusela asemgangathweni. Oku ke kukhokelele kwezinye iimvavanyo ezenziwa ziingcali ezinezakhono kweli Candelo nebezithunywe yiDOI kwakunye nokumiselwa kwamalinge akwinqanaba eliphezulu acetyelwe ukumiselwa kwiziko leNkcubeko iKoekenaap kunyakamali u2025/26.

ISebe leZiseko zoPhuhliso lenze iimvavanyo kumaziko enkcubeko ayiOkkie Jooste kunye neMelkbos Oppiesee ngenjongo yokukhangela iindlela zokunciphisa okanye zokuyekisa ukuxhomekeka kumbane kaEskom. Ukufakelwa kweephaneli zombane wesola, ndawonye neziseko zophuhliso ezidingeka zokuxhasa, zimiselwe ukuqala kunyakamali omtsha

Kuya kugxilwa kwimingeni yengqele emandla kunye nenkqubo yokunkinkishwa kombane kwityeli elilandelayo ngenjongo yokuqinisekisa ukuba la maziko enkcubeko ahlala evulekile, esebenza yaye efikeleleka kubo bonke abahlali.

## Izicelo zokudluliselwa kweMali engasebenzisekanga

Akukho sicelo saMali ithe yabuyiswa.

## Ulawulo lwenkqubo yeentengo

IWCCC, ngoncedo oliuphuma kwiSebe leMicimbi yeNkcubeko neMidlalo, limisele iinkqubo eziluqilima zolawulo lwenkqubo yeentengo (ISCM) kunye neenkqubo zokuqinisekisa ukuvuleleka, intsebenzo eyiyo kwakunye nokuthabathela uxanduva kwiintshukumo zayo zeentengo nezolawulo lwemali. Ezi nkqubo ziyilelwe ukuze zithungelane nezikhokelo ezisebenzayo nezichaphazelekayo zemithetho nezemimiselo, kube ngoko kuqinisekiswa ukuthotyelwa nokuphakanyiswa kweenqubo ezizezona zisemgangathweni.

## Zonke iibhidi eziqoshelisiweyo nebezingacwangciselwanga zalo nyaka siwushukuxayo

Akukho zibhidi ebezingacwangciselwanga ezithe zafunyanwa okanye zaqosheliswa yile Komishoni kulo nyaka siwushukuxayo.

## Ukuba zikho na iinkqubo zeSCM ezimiselweyo

Iinkqubo zeSCM zikho ezimiselweyo kwakunye nemigaqonkqubo ehlaziyiweyo ngenjongo yokuthintela inkcitho engatshongo khona.

IKomishoni ilawule izibonelelo zemali ngendlela eyiyo, yanqanda imingcipheko ebinokuvela ze yakhusela isidima zentsebenzo yayo ngokweenkqubo zayo zetyathanga lolawulo lweentengo. Ngokusokolo lihlola ze lisoloko liphucula iinkqubo zeSCM, iqumrhu likuvuselele ukuzinikela kwalo zokugcina imigangatho ephezulu zolawulo kunye nokugqwesa emsebenzini.

## Imingeni ekuthe kwajanyelwana nayo kwanendlela esonjululwe ngayo

limeko zeemo zezulu eziguqukayo ngethuba lasebusika zizichaphazele iziskeo zophuhliso zala maziko enkcubeko, ingakumbi eOkkie Jooste naseSchoemanspoort. Imimoya ebibhudla incothule imithi kwiziko iOkkie Jooste, yonakalisa ucingo olusikhuseli, ngelixa eSchoemanspoort kuthe konakala ibhulorho yokungena ngenxa yezikhukula. ISebe leZiseko zoPhuhliso liphendule ngoko nangoko ze lenza izilungiso ebezidingeka.

Ngapha koko, ukungangeneki kwemigaqo ethile kwiphondo ngokubanzi ngenxa yomonakalo odalwe zizikhukula, kukhokelele ekurhoxisweni kokubhukhwa kwala maziko enkcubeko, nto leyo ichaphazele ngqo ingeniso esusela ekuqeshwemi kwawo.

## Imiba yengxelo yophicotho ebikho kunyana ongaphambili nendlela ekuza kujongwana ngayo nayo

Ayikho

## Isimo/Izicwangciso zekamva zokujongana neningeni yemali

ISebe leMali kwiPhondo likwaphumeze ukumiselwa kwemisitho eyeminye kwakunye nerejista ehlaziyiweyo yeentlawulo eya kufaka igxalaba ekwandeni kokusetyenziswa kwamaziko enkcubeko kwanasekuqokelelweni kwengeniso ethe xhaxhe kulo nyakamali mtsha.

Kuthe kwavuselelwa neakhawunti yotyaloMali ngenjongo yokuqinisekisa ukuba eli Qumrhu lifumana inzala ebonakalayo rhoqo ngenyanga, ukuze kube nokuncediswa isabelomali esikhoyo.

## Imisitho emva kosuku lokunikezelwa kwengxelo

Ayikho

## Ukuvuseleleka ngokoQoqosho

IKomishoni yeNtshona Koloni isemi kuhle ngokoqoqosho yaye isazinzile ngokwentsebenzo, ingakumbi ngenxa yengeniso esusela kwiintlawulo ezihlawulwa ngamaziko enkubeko kwakunye nenkxaso eqhubayo yeSebe leMicimbi yeNkcubeko neMidlalo. Le nkxaso ibandakanya inkxasomali yokusebenza, ebalulekileyo ke ekugcinweni kwemisebenzi engundoqo kwakunye nenkqubo yokuhanjiswa kweenkonzo kule Komishoni.

Ukuvuselela uzinzo ngokweMali, iKomishoni iyalele ukuvulwa kweakhawunti yotyalomali kunye neQumrhu leeDipozithi zikaRhulumente ngenjongo yokufumana inzala eninzi kangangoko kukwazekayo. Ezi Mali zongezelelweyo zinegalelo ekugcinweni nasekubeni semgangathweni kwamaziko enkubeko.

Ngapha koko, iSebe leZiseko zoPhuhliso linikezele izibonelelo zemali ezinjongo ikukuwalungisa ze lanikezela nangeengcebiso zeengcali ukuze kube nokuqinisekiswa ukuba la maziko enkubeko ahlala ekwimeko entle. Ukudluliselwa kwabasebenzi kulo kukwaqinisa isakhono seQumrhu ngokwezakhono zabasebenzi, ibe ke ngoko incediswa ekulawuleni uxanduva lwayo ze ibe nokujongana nemiba yenkcubeko ngendlela eyiyo.

## Ukunakana/iZincomo

Ndivakalisa umbulelo wam kumaGosa eSebe leMicimbi yeNkcubeko neMidlalo ngokongamela ukwenziwa nokulawulwa kwezibophelelo zeMali zeQumrhu ngokungqinelana nePFMA. Ndikwadlulisa umbulelo wam kuMphathiswa uAnroux Marais, obefudula enguMphathiswa kunye neNtloko yolawulo, nakuMphathiswa uRicardo Mackenzie, nothe kamva wathatha uxanduva lomphathiswa ngexesha lokunika ingxelo, ngenkxaso yabo yeqhinga lokuqinisekisa ulawulo olululo lweKomishoni.



**NguPetronel Baard**  
USekela Sihlalo weli Qumrhu  
Egameni leGosa eLongameleyo  
29 kweyeThupha ka2025

## 5. INTETHO YOKUTHABATHELA UXANDUVA KWANESIQINISEKISO SOKUCHANEKA KWALE NGXELO YONYAKA

Ngokokwazi nenkolelo yam, ndiyaqinisekisa ukuba:

- Zonke iinkcukacha nezixa ezidizwe kule ngxelo yonyaka zithungelana kuhle neengxelo zemali zonyaka eziphengululwe nguMphicothi Jikelele.
- Le ngxelo yonyaka igqibelele, ichanekile yaye ayinazinto zishiyelweyo.
- Le ngxelo yonyaka iqulunqwe ngokwemigaqo yezikhokelo zokuqulunqwa kwengxelo yonyaka njengoko zinikezelwe liSebe leMali leSizwe.
- IiNgxelo zeMali zoNyaka (iSigaa F) ziququlunqwe ngokwemigaqo yezikhokelo nemigaqo ezisebenzayo kweli Qumrhu loluntu.
- IGunya eliPhendulayo linoxanduva lokuqulunqwa kweengxelo zemali zonyaka kwanolwezigqibo ezenziwe kwezi nkcukacha.
- IGunya eliPhendulayo linoxanduva lokumisela nokuphumeza inkqubo yolawulo lwangaphakathi eyilelwe ukunikezela isiqinisekiso sesidima nokuchaneka kweenkcukacha ezingentsebenzo, iinkcukacha ezingemicimbi yabasebenzi kwakunye neengxelo zemali zonyaka.
- Abaphengululi bangaphandle boba bakholo ukuvakalisa uluvo oluzimeleyo ngeengxelo zemali zonyaka.

Ngokoluvo lwethu, le ngxelo yonyaka ivakalisa imisebenzi, iinkcukacha ezingentsebenzo, iinkcukacha ezingemicimbi yabasebenzi kwakunye kwakunye nemiba yemali yeli Qumrhu yonyakamali ophele ngomhla wama31 kweyoKwindla ka2025.

Ozithobileyo



**NguPetronel Baard**  
**USekela Sihlalo weli Qumrhu**  
**Egameni leGosa eLongameleyo**  
**29 kweyeThupha ka2025**

## 6. ISIMO NGOKWESICWANGCISOQHINGA

### 6.1. Umbono

Kukwenza igalelo elifanelekileyo ekukhuleni nasekuphuhliseni kwemekobume yeNkcubeko ehlala ineenguqu ejongene neNtshona Koloni emanyeneyo.

### 6.2. Umnqophiso

**Ukulondoloza, ukuphakamisa nokuphuhlisa iNkcubeko kwiNtshona Koloni ngokusebenzisa:**

- ubhaliso norhoxiso lobhaliso lwamabhunga eNkcubeko.
- ukunikezelwa koncedo lwezemali kubhaliso lwamabhunga enkubeko.
- ukulawulwa, ukuphathwa, ukuphuhlisa nokugcinwa kwempahla eshenxiswayo nengashenxiswayo ebekwe phantsi kweliso nguMphathiswa wePhondo;
- ukwenza eminye imisebenzi eyabiwe nguMphathiswa wePhondo; kunye nokucetyiswa kukaMphathiswa wePhondo kwimigaqonkqubo.

### 6.3. Imigqaliselo

Eli Qumrhu likaRhulumente lithobela imigqaliselo emithandathu ekwenziweni komsebenzi wayo kwihambo eya kwinkqubo yokuhanjiswa kweenkonzo kubahlali bephondo leNtshona Koloni.



Caring



Competence



Accountability



Integrity



Innovation



Responsiveness

## 7. IZIGUNYAZISO NGOKWEMITHETHO KUNYE NEZINYE

IKhomishini yeNkcubeko yaseNtshona Kapa iliqumrhu elimiselwe ngokoMthetho iWestern Cape Cultural Commission and Cultural Councils Act, ka1998 (uMthetho 14 ka1998). IWCCC yadweliswa njengeShedyuli yesi3, iQumrhu loluntu lephondo lesigaba C ngomhla wokuqala kweyeSilimela ka2001 ngokwemigaqo yePublic Finance Management Act, ka1999 (uMthetho 1 ka1999). Eli Qumrhu likarhulumente liqumrhu elimiselwe ngokomthetho neliphantsi kolawulo lweSebe leMicimbi yeNkcubeko neMidlalo.

IWCCC isebenza phantsi kwezi zigunyaziso zemithetho nezemigaqonkqubo zilandelayo.

### 7.1 Izigunyaziso ngokomgaqosiseko

ICandelo	Uxanduva oluthe ngqo lweKomishoni yeNkcubeko yeNtshona Koloni
<b>UMgaqosiseko weRiphabliki yoMzantsi Afrika, ka1996</b>	
ICandelo 6(3), (4) nelesi-(5): ULwimi	I-WCCC kufanele ngokomthetho nangezinye iindlela, ilawule kwaye ibekesweni ukusetyenziswa kweelwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufanele zixhamle ekusetyenzisweni ngokulinganayo kwaye kufanele ziphathwe ngokulingana.
ICandelo 30: Ulwimi neNkcubeko	IKomishini yeNkcubeko yeNtshona Kapa (iWCCC) inikezela isikhokelo sokuvela kwamathuba kuluntu lweNtshona Koloni ukuze lube nokusebenzisa amalungelo alo eelwimi neenkubeko ngokweenkqubo namaphulo eza nawo newaxhasayo.
ICandelo 31: INkcubeko, inkolo noluntu olwabelana ngolwimi	IWCCC kufuneka iqinisekise ukuba iinkqubo namaphulo ayo ahlonipha iyantlukwano kwiinkubeko zoluntu lweNtshona Koloni.
ICandelo 41: Imigaqo noburhulumente bentsebenziswano nobudlelane boorhulumente	IWCCC isebenzisana nawo onke amabakala karhulumente ekuphunyezweni komsebenzi wayo.

ICandelo	Uxanduva oluthe ngqo lweKomishoni yeNkcubeko yeNtshona Koloni
<b>UMgaqosiseko weRiphabliki yoMzantsi Afrika, ka1996</b>	
IShedyuli 4: IiNkalo eziSebenzayo zamaGunya aFanayo oMthetho kaZwelonke namaPhondo	Imiba yenkcubeko: <ul style="list-style-type: none"> <li>I-WCCC kufanele ngokomthetho nangezinye iindlela, ilawule kwaye ibekesweni ukusetyenziswa kweelwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufanele zixhamle ekusetyenzisweni ngokulinganayo kwaye kufanele ziphathwe ngokulingana.</li> </ul>
ICandelo 195: Imigqaliselo nemigaqo engundoqo elawula ezaseburhulumenteni	Amagosa eSebe leMicimbi yeNkcubeko neMidlalo (iDCAS) kufuneka athobele imimiselo yeCandelo 195, onikezela ngengcaciso yemigqaliselo yenkqubo yolawulo lwesininzi kunye nemigaqo elawula uburhulumente. ICandelo 195 (1) (b) umisela isidingo sokuphakanyiswa kokusetyenziswa ngendlela eyiyo, enoQoqosho nesebenzayo kweeMali. Oku ke kuthetha ukuba iinkqubo ezimiselwa eburhulumenteni kufuneka zibe nezona nzuzo zinkulu ngelona xabiso liphantsi.
<b>UMgaqosiseko weNtshona Koloni, ka1998 (uMthetho 1 of 1998)</b>	
ICandelo 70	Imithetho yePhondo kufuneka inikezele ngesikhokelo sokumiselwa kwenkxasomali efikelelekayo noko, kusetyenziswa izibonelelo ezikhoyo zikaRhulumente wePhondo leNtshona Koloni, kwibhunga okanye kumabhunga enkubeko akwicingqi okanye kwiingcingqi zokuhlala zeli phondo ezabelana ngelifa leMveli ngkolwimi neNkcubeko. <p>Ukubhaliswa nokunikezelwa kwenkxaso kumabhunga enkubeko:</p> <ul style="list-style-type: none"> <li>IKomishoni yeNkcubeko yeNtshona Koloni ithwaliswe uxanduva lokubhalisa nokunika inkxaso kumabhunga enkubeko abhalisiweyo. IDCAS yiyo eliliso weWCCC yaye inika iKomishoni le inkxaso ngokwezolawulo nangokwemali.</li> </ul>
ICandelo 81	IWCCC kufuneka iqulunqe ze imisele imigaqonkqubo ngokuzimisela ngenjongo yokuphakamisa nokugcina impilontle yoluntu lweNtshona Koloni, kuquka imigaqonkqubo ejoliswe ekuzuzeni: <ul style="list-style-type: none"> <li>Ukuphakanyiswa kokuhlonelwa kwamalungelo oluntu lweenkcubeko, iinkolo kunye neelwimi zeNtshona Koloni; kwakunye</li> <li>Ukukhuselwa nokulondolozwa kwelifa leMveli lendalo yasezimbalini, inkubeko yasezimbalini, ukugrunjwa kweembali, ilifaa lemveli lezakhiwo leNtshona Koloni ukuze kuzuze izizukulwana eziphil kule mihl nezisezayo.</li> </ul> <p>IWCCC iqinisekisa ukuba iDCAS nikezela ngezidingo zenkcubeji zoluntu lokuhlala lweNtshona Koloni njenhoko kumiselwe yimithetho.</p>

## 7.2 Izigunyaziso ngokwemigaqonkqubo

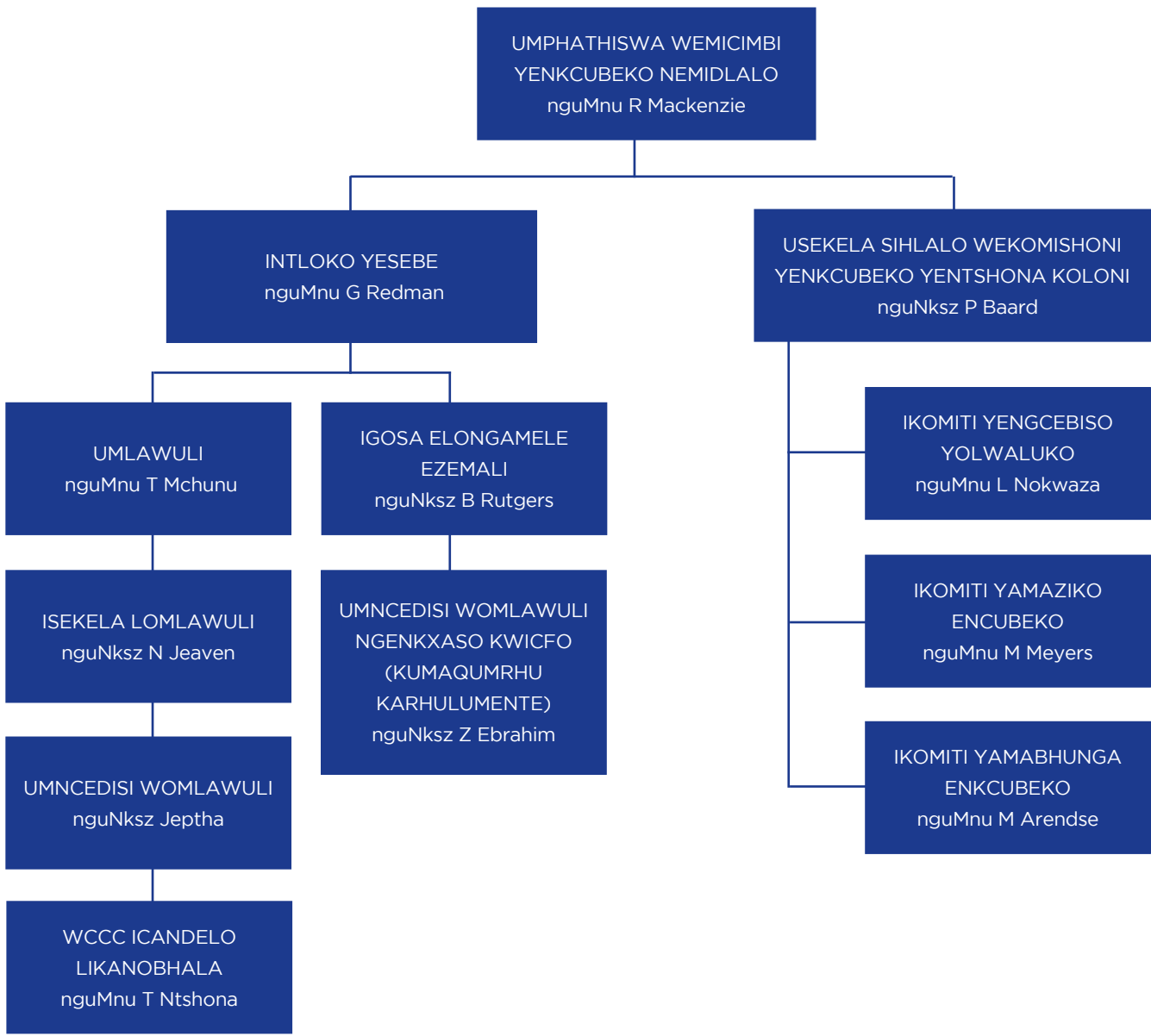
Umthetho	Isalathisi	Uxanduva oluthe ngqo lweWCCC
UMthetho woLawulo lweMali kaRhulumente ka 1999	UMthetho 1 we1999	IWCCC ingenisa iingxelo rhoqo ngekota nangonyaka ngentsebenzo yayo kunye neengxelo zeMali zonyaka eziphicothiweyo nezisekelwe kwiithagethi zonyaka kunyakamali ngamnye.
UMthetho weKhomishini yeNkcubeko yeNtshona Koloni kunye namaBhuga eNkcubeko	uMthetho we14 we1998	IKomishini yeNkcubeko yeNtshona Kapa ilondoloza, ikhuthaze ze iphuhlise inkubeko eNtshona Kapa, ngokuhambelana nomgaqonkqubo omiselwe nguMEC [ilungu (lephondo) iKomiti yesiGqeba - uMphathiswa wephondo]. Isigunyaziso seWCCC kukunika ingcebiso kuMEC kulondolozo, kwinkuthazo nophuhliso lobugcisa nenkcubeko eNtshona Kapa.
UMthetho woBunkokheli beMveli namaKhoi-San	UMthetho wesi 3 wama2019	Ezona njongo zalo Mthetho zezi: <ul style="list-style-type: none"> <li>kukubonelela ngolwamkelwa lobunkokheli bamaQhakanci naBathwa;</li> <li>kukuhlanganisa uMthetho weNdlu yoBunkokheli beMveli kaZwelonke, wama2009, kunye noMthetho Framework for Governance Act, ka-003;</li> <li>kuqubisana nezithintelo ezithile kuwisomthetho olukhoyo; kwakunye nokwenza izilungiso ezingumvuka kweminye imithetho.</li> </ul>

Umthetho	Isalathisi	Uxanduva oluthe ngqo lweWCCC
uMthetho wokuKhuthazwa koBulungisa kuLawulo	UMthetho wesi 3 wama2000	Lo Mthetho: <ul style="list-style-type: none"> <li>• umisela imigaqo kunye nezikhokelo ekufuneka zilandelwe ngabezolawulo xa bethabatha izigqibo;</li> <li>• udinga ukuba abezolawulo bazise abantu ngamalungelo abo okuhlalutya okanye ukubhena kwakunye nelungelo lokucela izizathu;</li> <li>• udinga ukuba abezolawulo banike izizathu ngezigqibo zabo; ze</li> <li>• banike uluntu ngokubanzi ilungelo lokucela umngeni izigqibo zabezolawulo enkundleni.</li> </ul>
UMthetho wokuKhuthaza ukuFikelela kwiNgcaciso	UMthetho wesi 2 wama2000	Lo Mthetho umisela ilungelo lokufikelela kumarekhodi aselugcinweni lombuso, olwamaqumrhu karhulumente kwanakumaziko abucala. Phakathi kwezinye izinto izinto iQumrhu eli kufuneka: <ul style="list-style-type: none"> <li>• Liqulunqe isikhokelo sokucacisa kulungu ngokubanzi ngendlela yokufaka isicelo sokufikelela kwiinkcukacha eziselugcinwnei lweli Qumrhu;</li> <li>• Liqashe iGosa leenkukacha eliza kuqwalasela izicelo zeenkukacha eziselugcinweni lweli qumrhu.</li> </ul>
UMthetho woKhuseleko lweNgcaciso yoMntu	UMthetho wesi 4 wama2013	Lo Mthetho uphakamisa ukhuseleko lweenkcukacha zabucala ezisetyenziswa ngamaziko oluntu kunye nawabucala; ukuphakanyiswa kwemeko ezithile ngenjongo yokumisela izidingo ezingundoqo ukuze kube nokusetyenziswa iinkcukacha zabucala
UMthetho weSiko loLwaluko	UMthetho wesi 2 wama2021	Lo Mthetho uphakamisa ukumiselwa ngendlela eyiyo kweenkqubo zolwaluko; ukumiselwa kweKomiti yeSizwe eJongene noLwaluko ndawonye neeKomiti zamaPhondo eJongene noLwaluko kwakunye nemisebenzi yazo; ukumiselwa koxanduva, iindima kunye nemisebenzi yabathabathinxaxheba abohlukeneyo kwinkalo yeenkqubo zolwaluko ke ngoko okanye kwiinkalo zolawulo lwako; uphakamisa ukumiselwa ngendlela eyiyo kwamahlathi abakhwetha; ukuphakamisa amagunya oMphathiswa kunye naweeNkulubaphathiswa okumisela; ukumisela ukuhlolwa kwanokumiselwa kwalo Mthetho; ukumisela imiba yephondo; kwanokumisela imiba eyayamene nayo.
Ukuhlaziywa kwePhepha leNgcaciso yoMgaqo-nkqubo woBugcisa iNkcubeko neLifa leMveli	Kowama 2018	Kwathi kwaphunyezwa iKhasi eliMhlophe elihlaziyiweyo yiKhabhinethi ngo2018 kulandela inkqubo yoVavanyo lweFuthe kuQoqosho loLuntu liQumrhu leNgqwalasela ngeNkcubeko yoMzantsi Afrika. Umisela iinjongo zomgaqonkqubo ezinikwe isiseko ngumgqaliselo wesicwangcisoqhinga obubugcisa, inkcubeko nelifa leMveli. Uqwalasela ukuthungelana kuhle kweNDP, ukuHlangniswa koLuntu kwakunye neSicwangcisoqhinga soKwaxhiwa kweSizwe esinika isiseko umbono kunye neenjongo zesicwangcisoqhinga zeDCAS.
UMthetho wesiCwangci-sonkqubo soMgaqonkqubo wokuThenga ngokuKhethekileyo, 2000	UMthetho 5 wama2000	Kukupha amandla iCandelo 217(3) loMgaqosiseko ngokuthi kunikezelwe isikhokelo sokumiselwa komgaqonkqubo weentengo okhankanywa kwiCandelo 217(2) loMgaqosiseko.

### 7.3 Imigaqonkqubo nezicwangcisoqhingha zeli qumrhu kwisithuba seminyaka emihlanu yokucwangcisa

UMgaqonkqubo	Ingcaciso
IKhowudi yeNdlela yoKuziphatha kuMalungu	Eyona njongo yale Khowudi kukuphakamisa indlela engumzekelo yokuziphatha phakathi kwamalungu ukuze kunikwe iWCCC njengequmrhu.
UMgaqonkqubo wokuBhaliswa nokuRhoxiswa koBhaliso lwamaBhunga eNkcubeko	Lo mgaqonkqubo umisela ukubhaliswa kwamabhunga enkubeko ukuze abe nokumela abantu ababelana ngelifa lemveli lenkcubeko okanye lolwimi. Imisela ukuphila komgaqo wokuhlonitshwa, ukuvuselelwa, ukuphakanyiswa nokukhuselwa kweyantlukwano ngokweenkcubeko kwiNtshona Koloni nakuMzantsi Afrika ngokubanzi. Lo mgaqonkqubo uvumela iWCCC ukuba irhoxise ubhaliso lwamabhunga enkubeko xa zikho ezizizo zokwenza oko.
UMgaqonkqubo ongokuSetyenziswa kwaMaziko eNkcubeko	Kukumisela isikhokelo seGosa eLongameleyo kwiWCCC ukuba lilawule ingeniso ngokoQoqosho kwanangendlela eyiyo kwanokuphakamisa ukusetyenziswa ngokugqibeleleyo kweeAsethi eziphatsi kolawulo lwale Komishoni.
IZigunyaziso zeMali zeWCCC	Izigunyaziso zamagunya ezikhutshwe liGosa eLongameleyo ngokwemigaqo yeCandelo 44(1) nelama44(2) lePublic Finance Management Act, ka1999.
ISigunyaziso seSCM kwiWCCC	Izigunyaziso zamagunya ezikhutshwe liGosa eLongameleyo ngokwemigaqo yeCandelo 44(1) nelama44(2) lePublic Finance Management Act, ka1999
ISikhokelo seZiphathekayo	IGosa eLongameleyo kulindeleke ukuba liqulunqe livumelane ngesikhokelo samanqanaba amkelekileyo embonakalo nawokubaluleka noSomaqhuzu ngentsebenziswano nabaphicothizincwadi bangaphandle.
ISicwangciso sokuThintelwa kobuQhophololo	Lo mgaqonkqubo umisela amalinge okunikezelwa kweengxelo, okuphanda nawokusombulula izenzo zobuqhophololo ezinefuthe kwiWCCC.
ISicwangcisoqhingha kunye neSicwangciso sokuMisela uLawulo loMngcipheko kuShishino	Kukumisela izidingo zePFMA, Act 1 ka1999, icandelo 51(1)(a)(i) elidiza ukuba igosa elongameleyo kufuneka liqinisekise ukuba eli qumrhu linenkqubo elinayo neliyigcinayo esebenzayo nesemgangathweni yolawulo lomngcipheko nolweMali kwakunye nolawulo lwezangaphakathi.
ULawulo lwaBatyali	IGosa elongameleyo kufuneka lilawule abatyali ngenjongo yokusetyenziswa kwamaziko eNkcubeko.
UkuHlawulwa kwaMalungu	Kukumisela ukwenziwa kweentlawulo kumalungu eWCCC achongelwe ukuzimasa iingqungquthela, amaphulo, imihlangano kunye neenkqubo zocweyo egameni lale Komishoni.
UMgaqonkqubo woLawulo lweTyathanga leeNtengo	Kukumisela ulawulo lwetyathanga leentengo kweli Qumrhu.

### 8. ISIMO SESEBE



## ISIGABA B: IINKCUKACHA EZINGENTSEBENZO

### 1. INGXELO YOMPHICOTHI: IINJONGO EBEZIMISELWE KWANTLANDLOLO

IAGSA kungoku yenza iinkqubo ezifanelekileyo zophicothozincwadi kwiinkcukacha zomsebenzi ngenjongo yokubonelela ngesiqinisekiso esifanelekileyo kwimo yesiphelo sophicothozincwadi. Isiphetho sophicothozincwadi ekwenziweni komsebenzi ochasene neenjongo ezimiselwe kwangaphambili zibandakanyiwe kwingxelo eya kubaphathi, kunye nezinto ezifunyanisiweyo ezixeliweyo phantsi kwesihloko seenjongo ezimiselwe kwangaphambili kwiNgxelo kwelinye icandelo leemfuno zomthetho nezolawulo lwengxelo yomphicothi zincwadi.

Yiya kumakhasi 47-51 leNgxelo yoMphicothizincwadi, epapashwe njengeSigaba F: IiNkcukacha ezingeMali.

### 2. ISMO SENTSEBENZO

#### 2.1. Imeko yokuHanjiswa kweeNkonzo

Ubugcisa neNkcubeko zidlala indima ebalulekileyo eluntwini njengoko zinefuthe yaye zisisipili semigqaliselo yoluntu, imingeni, iingcinga yaye zikwakhuthaza ukubonisana okwedlula imida. EliQumrhu lisebenza kwimeko apho isidingo seenkonzo simandla, kodwa zibe izibonelelo zona zishokoxekile. Oku ke kuye kwayinyanzela ukuba icinge ngezinye indlela iWCCC ze ifumane izisombululo ezintsha eziphakathi kwemida yezigunyaziso zayo zomthetho.

IQumrhu eli lisebenza kwimeko apho isidingo seenkonzo sisikhulu, kodwa izibonelelo zona zibe zishokoxekile. Oku ke kunyanzele iWCCC ukuba icinge ngeendlela ezintsha ze ifumane neendlela ezintsha ukudlula kule meko yezithintelo zemisebenzi emiselwe yimithetho.

IQumrhu lizizuzile iithagethi zalo njengoko bekucwangcisiwe ze lasebenzisa neendlela ezintsha zokusebenzisana nabahlali. Iqinisekisele ukuba iinkonzo zayo zihlala zifikeleleka kubo bonke abahlali ze yangena kwinkqubo yokusebenzisana namaBhunga eNkcubeko abhalisiweyo ngenjongo yokuqinisekisa oko zikulindeleyo kwanokuze liqwalasele iindlela ezisebenza kuhle zokuxhasa imisebenzi yawo.

Nangona amanani abasebenzisi ethe edlula nje kwithagethi ebimiselwe, amaziko wona athe achaphazeleka kakubi ziimo zezulu ezimbi yaye inkqubo yokunkinkishwa kombane ibe nefuthe elibi kwintsebenzo yamaziko athile. Umonakalo wezaqhwathi uthintele abasebenzisi ukuba bafikelele kumaziko athile, kwacutheka nokungena kwengeniso. Ngapha koko, lithe lamiselwa nexesha lokuqaliswa komsebenzi wezilungiso kwiziko lenkcubeko iOkkie Jooste, laman' ukuvalwa kwisithuba salo nyaka. Ngelixa eli phulo belimiselwe ukuba liqalise kwakhona kunyakamali omtsha, nto leyo ikhokelele kwilahleko yengeniso ebinokungena, izilungiso eziza kwenziwa apha ziya kuvuselela nangakumbi isakhono seli ziko kwakunye nexabiso lalo kwixesha elide elisezayo.

Noxa ikho yona imingeni eqwalaselekayo, wenziwe wona umsebenzi wokuphuculwa kwala maziko ngenjongo yokuqinisekisa ukuba isagciniwe yona imigangatho yempilo neyokhuseleko. Umzekelo, kwiziko lenkcubeko iGroot Drakenstein, kuthe kwafakelwa ucingo oluluthango kwakunye nesango lokhuseleko ze zatshintshwa iifestile ebezindala. Kwiziko leNkcubeko iKoekenaap, kuthe kwasuswa inkukuma ebisele isisigqubo seenyoka nebisele inobungozi kubatyeleli.

#### 2.2. Imeko yeli Qumrhu

Ngokwemigaqo yoMthetho iWestern Cape Cultural Commission and Cultural Councils Act 14 ka1998, abasebenzi beSebe leMicimbi yeNkcubeko neMidlalo banoxanduva lomsebenzi wezingezolawulo weWCCC. Icandelo likasosiba limiselwe kwikwiCandelo loBugcisa neNkcubeko yeli sebe, yaye iCandelo leNkxaso kwiCFO lona lincedisana ngeentengo kwakunye neentlawulo ezichaphazela amalungu kunye neentshukumo zeWCCC. IWCCC ayinabo abasebenzi abasisigxina; ngabasebenzi beDCAS abanoxanduva lokusebenza kweWCCC ngokwezolawulo kwakunye nezothotyelo.

Kulo nyaka siwushukuxayo, ngamalungu ali11 athe aba kwiWCCC ze yanguRene Weston yedwa othe wachongwa kwisithuba sokuqulunqwa kwale ngxelo. Ukusweleka komsebenzi osebenza phandle, ukubeka phantsi kwabasebenzi ababini kwakunye nokuhamba ngonyawo lonwabu kwenkqubo yokulingcwa kwezi zikhewu zinenkxasomali kube nefuthe kumaziko enkcubeko. (IZiko leNkcubeko iKoekenaap beliphantsi kolawulo lwabaxhamli beEPWP kwisithuba

eside salo nyaka, futhi ke onke amaziko ebexhomekeke kumaEPWP ukuze agcinwe ekwimeko entle yaye ecocekile.) Ithuba leOfisi leKomishoni yeNkcubeko yeNtshona Koloni liphele kulo nyaka siwushukuxayo. UMphathiswa ulandisile ixesha leofisi lala malungu asekhoyo de kube kuqosheliswe inkqubo yokuchongwa kwamalungu amatsha. IKomishoni iqhubile nokwenza umsebenzi wayo, yaye yonke imihlangano yamalungu onke kunye naweekomiti yabanjwa kanye ngokwesicwangciso seshedyuli yemihlangano. Ngokwemigaqo yeenkqubo ezivulelekileyo nezingenamfihlo eziphathelele ekuqashweni kweKomishoni entsha, emiselwe yiWestern Cape Cultural Commission and Cultural Councils Act, ka1998, iWCCC entsha ithe yachongwa kwikota yokuqala yonyakamali u2025/26.

### 2.3. Iinguqu eziphambili kwimigaqonkqubo kwaneenguqu kwimithetho

Ukwandisa ingeniso, kuye kwakho iinguqu ezithe zenziwa iinguqu kwiintlawulo kwanakuMgaqonkqubo wokuSetyenziswa kwaMaziko eNkcubeko. Ezi nguqu ke zivele kwingxelo yophando ngendlela yokusebenza eyenze izindululo ngendlela amaziko enkcubeko anokwandisa ngayo iindlela zokungenisa imali.

### 2.4. Inkqubela eya ekuzuzekeni kweeMpembelelo neZiphumo zeli qumrhu

Iziphumo ezicetyiweyo zeKomishoni njengoko ziqulethwe kwiSicwangciso seSicwangcisoqhingha sika2020/21-2024/25 seli Qumrhu sazuzeka ngokwemigaqo yentetho yeempembelelo yale Komishoni.

<b>Intetho yeFuthe</b>	Le Komishoni, ngokweentshukumo zayo, izimisele ukudala iingingqi zokuphila koluntu ezikhuselekileyo nezibumbeneyo ngokuthi yenze ukusetyenziswa kwamaziko enkcubeko kwanokunikezela ngenkxaso kumabhunga enkcubeko abhalisiweyo ngenjongo yokulondoloza iinkqubo zawo zenkcubeko.
------------------------	---

Isiphumo		Isalathisi seSiphumo
1	Iintshukumo zenkcubeko ezahlukeneyo kwiingingqi zoluntu	Inani lamabhunga enkcubeko abhalisiweyo afumana inkxaso ngokunikwa ngemali.
2	Amaziko enkcubeko agcinwe kakuhle nakhuselekileyo.	Inani lamaziko athe aphuculwa okanye alungiswa ngenjongo yokuqinisekisa ukulungela ukusetyenziswa kwakunye nokhuseleko lwabasebenzisi.
3	UkuSetyenziswa kangangoko kwamaziko enkcubeko.	Inani labasebenzisi abafikelela kumaziko enkcubeko.

Kwisithuba salo nyaka siwushukuxayo, iWCCC ifake igalelo kwiZiphumo zeSizwe kwiSikokelo seSicwangcisoqhingha seThupha eliseMbindini (iMTSF) ka2019-2024 njengolu hlobo lulandelayo:

Undoqo weSikhokelo seSicwangcisoqhingha soMbindi weXesha	Igalelo leli Qumrhu likaRhulumente
UNdoqo 5: Ukuhlanganyelwa kweeNdawo, uZinzo loLuntu kwakunye noRhulumente wamaKhaya	Inkcubeko yinqwelo yokuhanjiswa kolwazi, izithethe kunye nemigqaliselo yoluntu. Inkxaso enikwa amabhunga enkcubeko inceda ekwenziweni luqilima koluntu lwentlalo ngokwenkubeko yaye ifaka igalelo kwiingingzi zozinziso loluntu ezilululima nangakumbi.
UNdoqo 6: Ubumbano loLuntu kunye noLuntu lokuHlala oluKhuselekileyo	Iinkqubo ezixhaswa yiWCCC zijoliswe ekuphakamiseni nasekulondolozeni iinkqubo zenkcubeko kwanokuzamela ukudala ukuncomakala kwanokuhlo-nitshwa kweenkcubeko ezahlukeneyo ezikwiNtshona Koloni.

## 3. IINKCUKACHA ZENTSEBENZO YEENKQUBO ZELI QUMRHU

### 3.1. Inkqubo: IKOMISHONI YENKUBENZI YENTSHONA KOLONI

IWCCC icebisa uMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo ngeyona ndlela ingcono yokumisela izigunyaziso zayo kwanokujongana nophuhliso, ukuphakanyiswa kwakunye nokolondolozwa kobugcisa nenkcubeko ngokwemigaqo yomthetho iWestern Cape Cultural Commission and Cultural Councils Act 14 ka1998.

Le Komishoni ibineekomiti ezintathu kulo nyaka siwushukuxayo, ezizezi, iKomiti yamaZiko eNkcubeko, iKomiti yeZalathiso ngoLwaluko kunye neKomiti yamaBhunga Nkcubeko. Ukumiselwa komthetho iCustomary Initiation Act, enguNommbolo 2 ka2021 kuphawule inguqu ebalulekileyo ngokomgaqonkqubo nangokomthetho ekulawulweni

kweenkqubo zolwaluko kwiNtshona Koloni. Ngaphambi kwalo Mthetho, iKomishoni yeNkcubeko yeNtshona Koloni (iWCCC) idlale indima ehlanganisayo neyeengcebiso ngokweKomiti yeZalathiso ngoLwaluko, esebenzisene kuhle namaqumru eengingqi ajongene nolwaluko ngenjongo yokuqinisekisa ukhuseleko kwakunye neenkqubo zolwaluko eziyihloniphayo. Noku kunjalo ke, kwathi kwakumiselwa kwemithetho yesizwe, uxanduva lokujongana nokumiselwa kwamahlathi olwaluko, iinkqubo kunye neminye imicimbi echaphazelekayo, lwadluliselwa ngokusesikweni kwiKomiti eJongene noLwaluko kwiPhondo leNtshona Koloni (iWCPICC) eyachongwa yiNkulubaphathiswa ngenyanga yeKhala ka2022. Ukumiselwa kweWCPICC kwakhokelela ekungabini namsebenzi kweKomiti eJongene yeZalathiso ngoLwaluko yeWCCC ayabi namsebenzi, nto leyo ikhokelele ekubhangisweni kwayo.

IWCCC ineenkalo ezintathu zentsebenzo njengoko kumiselwe ngulo Mthetho. Ezi njalo zimisela imisebenzi yale Komishoni, eyile:

- Ukubeka iliso, ukulawula, ukuphuhlisa nokugcin impahla egungqayo nengagungqiyo
- Ukulawula ukubhaliswa nokurhoxiswa kobhaliso lwamaBhunga eNkcubeko; kwakunye
- Nokunika iingcebiso kuMEC ngeyona ndlela ingcono yokuzuzeka kwesigunyazso seWCCC.

### AMABHUNGA ENKCUBEKO

Kungoku nje angama34 amaBhunga eNkcubeko abhaliswe kwiWCCC, apho iKomishoni le ithe yaxhasa alithoba kuwo abethe afaka izicelo enxaso ukuze enze iinkqubo zawo kwiingingqi zokuhlala asebenzela kuzo. Oku kunike amabhunga enkubeko ithuba lokuvakalisa iyantlukwano ngokweenkcubeko kwanokulondolozwa kwelifa lemveli eliyinkubeko. Ezi nkqubo bezahlukene, zijolise ekudluliseni nasekwabelaneni ngolwazi ngezomgquba, izithethe kwanokuphakanyiswa kwempilontle. Kuthe kwabanjwa neenkqubo zocweyo neengqungquthela ngenjongo yokwabelana ngeemboniswano phakathi kwezizukulwana ngezizukulwana, ukwabelana ngolwazi ndawonye nokubunjwa kwemvakalelo yegugu nokuzazi phakathi kolutsha.

Ukuze kube nokukhuthazwa intsebenziswano kwanokuthatyathwa kwenxaxheba phakathi kwamabhunga enkubeko, iWCCC iye yatyelela amabhunga enkubeko abhalisiweyo angama25 akwimimandla eyiMetro yaseKapa, iEden, iOverberg kunye neCape Winelands ngethuba lenyanga yeSilimela neyeKhala ka2024. La mabhunga ayamkele iWCCC ze ayamkela nentsebenziswano ebijoliswe ekuphakanyisweni kokuqondana phakathi kweenkqubo zenkcubeko. Amalungu eKomishoni afumanise ukuba anke amabhunga enkubeko avavanyiweyo nabhalisiweyo asasebenza yaye adala nolwazi ngeenkubeko kwiindawo asebenzela kuzo. Uninzi lwamabhunga enkubeko asebenzisa amavolontiya yaye uninzi lwamabhunga enkubeko awakho phantsi kwayo nayiphi na imibutho.

Izindululo zamaBhunga eNkcubeko bezibandakanya:

- unxibelelwano oluphucukileyo phakathi kwabasemagunyeni kurhulumente kazwelonke kunye nakoomaspala.
- isetifiketi sokunakanwa kumabhunga enkubeko abhaliswe kwiWCCC.
- imihlangano yonyaka yokunethwekha phakathi kwamabhunga enkubeko kufuneka aqwalaselelwe imihlangano yokusebenzisana noMphathiswa wePhondo, amagosa karhulumente, kunye namanye amahlakani aphambili.

Ngezantsi apha luluder lwamaBhunga afumana inkxasomali

	Ibhunga lenkcubeko	Injongo yenkxasomali	Isixa esi-nikezelweyo	Umhla wama-/wepulo	Indawo yepulo
1.	YiNdlu yoBuzwe bamaGorachouqua angamaKhoi aseKapa	YiNgqungquthela yeLifa leMveli noLwazi ngezeSintu	R 30 000	26 kweye-Dwarha ka2024	YiYouth for Change Centre, eRetreat
2.	YiNdlu yoBukhosi bamaGriqua	YiNgqungquthela "IGriqua Iselapha"	R 40 000	17 kweye-Thupha ka2024	YiCastle of Good Hope, eKapa
3.	YiNdlu yoBuzwe bamaCochoqua angamaKhoisan	YiNgqungquthela "yoKulungisa nokuPhiliswa kwiiNtsizi zeSizululwana"	R30 000	24 kweye-Msintsi ka2024	YiBayside Fish Hoek Beach
4.	LiBhunga leNkcubeko Igugu lamaXesibe	YiNkqubo yoCweyo ngezeNkcubeko	R30 000	21 kweye-Msintsi ka2024	YiHolo yeKhiritshi iVusisizwe, eseCrossroads

	Ibhunga lenkcubeko	Injongo yenkxasomali	Isixa esi-nikezelweyo	Umhla wama-/wepulo	Indawo yephulo
5.	NgaManina aSebenzayo eSintu samaYiKhoe – San	“Kukubuyiselwa kweNkcubeko, uLwimi neLifa leMveli	R30 000	1 kweye-Nkanga ka2024	YiBayside Fish Hoek Beach
6.	YiNgqungquthela yeSizwe samaGriqua kuMzantsi Afrika (iGNCSA)	LuCweyo olungeNkcubeko	R40 000	21 - 23 kweyo-Mduba ka2025	YiKranshoek, eMossel Bay
7.	NgamaMpondo akwiNtshona Koloni	LuCweyo/yiNkqubo engeNkcubeko	R30 000	12 kweye-Dwarha ka2024	LiZiko leMidlalo lasePhilippi, ePhillipi
8.	LiBhunga leNkcubeko yeSizwe samaXesibe	YiNgqungquthela engeNkcubeko	R30 000	5 kweye-Dwarha ka2024	SiSikolo samaBanga aPhezulu Intlanganiso, eSite C eKhayelitsha
9.	LiBhunga loBuzwe bamaKhoi aseHessekwa	LiPhulo leNkcubeko ilnau	R30 000	28 kweyo-Msintsi ka2024	YiHolo yeNkonzo yoluNtu lwaseBarrydale

Njengenxalenye yephulo leNgqungquthela yamaGriqua kwiSizwe soMzantsi Afrika, kuye kwakho umboniso kunye nengxoxo malunga nezixhobo ezahlukeneyo ezisetyenziselwa imisitho yeenkcubeko nezithethe ezahlukeneyo. Ngezantsi apha kulandela imifanekiso yezixhobo zesintu ezisasetyenziswayo.



## AMAZIKO ENKCUBEKO

IWCCC inoxanduva lokujongana namaziko enkcubeko asi7, njengoko emisele uMphathiswa, yaye iqinisekisa ukuba anikezela ngokhuseleko oludingekayo kwakunye nemigangatho eyamkelekileyo ukuze bonke abasebenzisi benze iinkqubo zabo yenkcubeko, yengqiqo, yokuzonwabis kunye neyemfundo. Izilungiso zizonke zala maziko zenziwa ngabasebenzi abasisigxina beDCAS ndawonye nabaXhamli beEPWP abaqeshwe yiDCAS ngokwenkqubo yeEPWP apho kwanikezelwa ze kwadluliselwa izakhono kwakunye noqeqesho lwasebenzini.

Kulo nyaka siwushukuxayo bathathu abasebenzi abebesisigxina abathabathe umhlalaphantsi, nto leyo yongeze uxinzeelo kumsebenzi wolungiso ngnjongo yokuqinisekisa ukuba amaziko akulindlele ukwamkela abazimasi. Ithuba elimiselweyo nelayanyaniswa nenkqubo yogayo lwabasebenzi ukuze kuingcwe izikhewu ezibekelwe inkxasomali lelide yaye kungakubeka emngciphekweni ukugcinakala kwala maziko ndawonye nokuhanjiswa kweenkonzo kubaxumi.

Kuye kwakho ukwanda komdla wokugxila ekuphuculweni nasekuguqulweni kwala maziko ukusuka kwizakhiwo ezirentwayo ukuya kwiindawo zokuthungelana ngenkcubeko kuluntu lokuhlala. Izindululo zophando lwesakhono, olwamiselwa yiDCAS, ziye zaqwalaselwa ze kwabelwana ngazo namane amasebe ngenjongo yokuncedisa ekuguqulweni kwala maziko.



*Iqela leEPWP lakha isibambi sesityalo kwiziko lenkcubeko laseKoekenaap*



*Umsebenzi wokucoqa owenziwa rhoqo ngenyanga liqela leEPWP lomjelo wokunikezelwa kwamanzi kwizikolo laseKoekenaap.*

## IiMveliso, iZiphumo, iZalathisi zeZiphumo, iiThagethi kunye neNzuzo:

IiMveliso	iSiphumo	iSalathisi seSiphumo	Eyona Ntsebenzo iPhicothiweyo 2022/2023	Eyona Ntsebenzo iPhicothiweyo 2023/2024	IThagethi yoNyaka eCwangcisiweyo 2024/2025	Eyona Nzuzo 2024/2025	Ukutenxa kwithagethi ecwangcisiweyo ukua kweYONA Nzuzo 2024/2025	Izizathu zokutenxa
Iintshukumo zenkcubeko ezahlukeneyo kwiingingqi zokuhlala	Intlawulo enikezelwe kumabhunga enkcubeko abhalisiweyo	Inani lamabhunga enkcubeko abhalisiweyo anikwa inkxaso ngokudluliselwa iiMali	7	9	9	9	Akukho	Akukho
Amaziko enkcubeko agcinwe kakuhle	Ukumiselwa kwesicwangciso sezilungiso esiphunyeziweyo.	Inani lamaziko athe aphuculwa ze alungiswa ngenjongo yokuqinisekisa ukufaneleka nokhuseleko lwabasebenzisi.	7	7	7	7	Akukho	Akukho
Ukusetyenziswa kangangoko kwamaziko enkcubeko	Ukusetyenziswa kwamaziko	Inani labasebenzisi abafikelela kumaziko enkcubeko.	11 375	15 416	6 925	10 996	4 071	Senyukile isidingo soku-setyenziswa kwamaziko

## Ukuthungelaniswa kwentsebenzo nezabelomali

IKomishoni yeNkcubeko yeNtshona Koloni iye yalungelelanisa iinkalo eziphambili zomsebenzi nohlahlo lwabiwomali oludluliselwe liSebe leMicimbi yeNkcubeko neMidlalo kunyakamali ophantsi kophononongo.

Injongo	2024/25			2023/24		
	Isabelomali	Eyona Nkcitho	Inkcitho (engentla)/enganeno	Isabelomali	Actual expenditure	Inkcitho (engentla)/enganeno
	R`000	R`000	R`000	R`000	R`000	R`000
IiMveliso neeNkonzo	4 264	4 153	*111	3 349	3 204	145
<b>Itotali</b>	<b>4 264</b>	<b>4 153</b>	<b>111</b>	<b>3 349</b>	<b>3 204</b>	<b>145</b>

\* Imali eseleyo ingenxa ubukhulu becala yendleko yezilungiso ethe yahlawulwa liSebe leZiseko zoPhuhliso.

## Isicwangcisoqhinga sokoyisa iinkalo zentsebenzo engekho mgangathweni

Asikho

## 4. UKUQOKELELWA KWENGENISO

Imithombo yeNgeniso	2024/2025			2023/2024		
	Intelekelelo	Esona Sixa siQokelelweyo	Ukuqokelela (Ngentla)/ Nganeno	Intelekelelo	Esona Sixa siQokelelweyo	Ukuqokelela (Ngentla)/ Nganeno
	R`000	R`000	R`000	R`000	R`000	R`000
Enye iNgeniso yokuSebenza	3 254	2 330	*924	2 399	2 977	(578)
Intlawulo eNikezelweyo	655	3 745	** (3 090)	655	2 155	(1 500)
Ingeniso yeNzala	355	573	*** (218)	295	439	(144)
<b>Itotali</b>	<b>4 264</b>	<b>6 648</b>	<b>(2 384)</b>	<b>3 349</b>	<b>5 571</b>	<b>(2 222)</b>

- \* Ukuqokelelwa kwemali encinci kubangelwa kukuvalwa ngamaxeshha athile kwelinye leziko lenkcubeko.
- \*\* Ukuqokelelwa ngapha kommiselo kungenxa yentlawulo eyongezelelweyo ethe yafunyanwa kwiSebe leMicimbi yeNkcubeko neMidlalo ngenjongo yokwangeza inkxaso enikwa eli Qumrhu.
- \*\*\* Iyantlukwano ingenxa yokwehla nokwenyuka kwizinga lenzala kulo nyaka siwushukuxayo.

## 5. UTYALOMALI LOKUZIPHUCULA

IKomishoni yeNkcubeko yeNtshona Koloni yafumana imingcipheko emininzi yokhuselo nokhuseleko kumaziko enkcubeko, enokuthi ibenefuthe elibi kubasebenzisi beziseko ezikwezi ziza. Iindawo zemingcipheko zibandakanya ucingo olonakeleyo, iishata ezaphukileyo ezineefreyim zefeestile zamaplang, kunye neethayili ezingalinganiyo kwiholo ezibangelwa ziingcambu zemithi kwiziko lenkcubeko iGroot Drakenstein, eSimondium. Umsebenzi wokufakela ucingo lokhuseleko yiDOI uqale kweyeNkanga ka2004 kwaye ucwangciselwe ukuba ugqitywe kuCanzibe ka2025.

Iingcipheko yokhuselo kwindawo ekulalwa kuzo kwiZiko leNkcubeko eMelkbos eMelkbosstrand yaxukushwa nayo ze yahlolwa ngentsebenziswano yeSebe leZisekelo zoPhuhliso (DOI). Umbonelelinkonzo otyunjweyo uwuqoshelisile umsebenzi wokupheyywa kweyadi yenkundla.

Iziko lenkcubeko iOkkie Jooste, elifumaneka eJonkershoek Valley eStellenbosch, liza kuvalwa isithuba seenyanga ezilishumi elinambini ekuqaleni konyakamali wama2025/26, de ibengumhla wama31 kweyoKwindla ka2026 kusenzelwa umsebenzi wokulungisa omkhulu.

Abasebenzi bolawulo besebe abamiselwe ukwenza umsebenzi wolondolozo benze uhlolo locoselelo kwiziko lenkcubeko iOkkie Jooste. Ngeengxoxo eziqhubekayo neSebe leZisekelo zoPhuhliso, isicelo sokwenza umsebenzi wokulungisa omkhulu kweli ziko ubandakanywe kwingxelo yoluhlu lokuphambili/yeCAPEX. I-DOI iqinisekise ukuba isiza siza kuvalwa ukuze kwakhiwe ukusukela ngomhla woku1 kuTshazimpuzi ka2025, nendleko yeprojekthi eqikelelwa kumaR20,642, 621 yezigidi.

Ukufakelwa kwecingo lokukhuseleko olutsha elirhangqe umda weziko lenkcubeko iGroot Drakenstein uza kuqokunjelwa njengoko kwakumiselwe liSebe leZisekelo zoPhuhliso, njengempendulo yalo kulwaphulomthetho lokhuseleko kwiziko. Ucingo lwangaphambili olonakeleyo belubeka esichengeni ukhuselo lwabasebenzisi ngexesha lokuhlala ebusuku kwaye belusisoyikiso kwimeko yesiseko sophuhliso nakwiasethi ngenxa yobusela.

Amadama amabini amakhulu akule mihlaba, nathe abonakala esisoyikiso kumngcipheko wokhuselo ongakho kubantwana abazimasa iinkampu, nawo aye afakelwa abiyelwa ngocingo olunesango elikhuselekileyo. Iindawo ekuwelwa kuzo emlanjeni bezifuna ukuqiniswa nangakumbi, oko kuye kwahlolwa yinjinieli ethe yacebisa ngezicwangciso zokuthintela nakuphi na

ukunqumla okwenziwa emva kweziko lenkcubeko. Izicwangciso zaqinisekisa kananjalo ukuhamba kwamanzi okukhululekileyo asuka kuMlambo iBerg namanzi emvula, axhasa iifama ezingqongileyo njalo njalo.

Isabelomali	Iiprosjekthi zeziseko zophuhliso
R'000	
R14 294	Ukususwa kocingo olonakeleyo kufakelwe olutsha lokhuseleko kwiziko lenkcubeko iGroot Drakenstein eSimondium.
R500	Ingcali etyunjiweyo ihlole umonakalo owenziwe zizikhukula ze waqulunqa ingxelo malunga nokulungiswa koko kwiziko lenkcubeko iSchoemanspoort eOudtshoorn.

# ISIGABA C: EZINGOLAWULO

## 1. NTSHAYELELO

EzingoRhulumento, uLawulo loMngcipheko kwakunye nothotyelo ziintsika ezintathu ezisebenza kunye ngenjongo yokuqinisekisa ukuba eli Qumru liyamelana neenjongo zalo. Ukuthotyelwa kwemigaqonkqubo neenkqubo, imigaqo nemimiselo ekhokelela kulawulo olunamandla nolusemgangathweni kuthatyathwa njengondoqo kwimpumelelo yeli Qumru. Le ngxelo inikezela sezolawulo esimiselwe kweli Qumru.

IPalamente, iQoqo loLawulo kunye neGosa eLongameleyo leli qumru banoxanduva lolawulo lweli qumru.

## 2. IIKOMITI ZEPALAMENTE

Ikomiti zePalamente yePhondoezinoxanduvalokubeka iliso kwiWCCC yiKomiti eMiyoeJongene nesiPolisa, uKhuseleko loLuntu loKuhlala kunye neMicimbi yeNkcubeko neMidlalo, kwakunye neyeeAkhawunti zasebuRhulumenteni (iSCOPA).

IKomiti eMiyoeJongene nesiPolisa, uKhuseleko loLuntu lokuHlala, iMicimbi yeNkcubeko neMidlalo	
Umhlangano	Umba
21 kweyeThupa ka2024	Umhlangano wokuqala kunye nengxelo efinyeziweyo yesicwangciso seNtsebenzo yoNyaka u2024/25
25 kweyeDwarha ka2024	lingxoxo ngeNgxelo yoNyaka yeDAS ka2023/24 kunye namaqumru ayo amathathu
28 kweyeNkanga ka2024	lingxoxo ngeVoti 13: ngeMicimbi yeNkcubeko kunye neMidlalo kwiBhili yeZilungiso eKwabiweni, [B2-2024]
20 kweyoKwindla ka2025	Ingxelo ngeBhili yeeNkonzo zamaThala eeNcwadi kaWonkewonke kwiNtshona Koloni [B1-2025]
31 kweyoKwindla ka2025	lingxoxo ngeVoti 13: ngeMicimbi yeNkcubeko kunye neMidlalo kwiBhili yeZilungiso eKwabiweni, [B2-2025]

### Izindululo zeSCOPA

Akukho zindululo ezithe zapapashwa ngeli Qumru.

Eli Qumru libe nale mihlangano ilandelayo neKomiti yePhondo yeeAkhawunti:

IKomiti eMiyoeAkhawunti zikaRhulumente	
Umhlangano	Umba
IKomiti yeeAkhawunti zePhondo	
25 kweyeDwarha ka2024	lingxoxo ngeNgxelo yoNyaka u2023/24 yeSebe leMicimbi yeNkcubeko neMidlalo kunye namaQumru, iKomiti yeeLwimi yeNtshona Koloni, iKomishoni yeNkcubeko yeNtshona Koloni kunye neHeritage Western Cape.

## 3. USOMAQHUZU

USomaqhuзу uwenzile umsebenzi wakhe okukubeka iliso ngokuthi ahlole iinkcukacha ezichaphazela imali kwanezo zingayichaphazeliyo kwisithuba seli xesha silishukuxayo. Ezi ngxelo zilandelayo zithe zangeniselwa iinjongo zohlolo:

<b>INGxelo yeNtsebenzo yeKota</b>	31 kweyeKhala ka2024; 31 kweyeDwarha ka2024; 31 kweyoMqungu ka2025; 30 kwekaTshazimpuzi ka2025
<b>INGxelo yoHlolo yaPhakathi eNyakeni</b>	31 kweyeKhala ka2024; 31 kweyeDwarha ka2024; 31 kweyoMqungu ka2025; 30 kwekaTshazimpuzi ka2025

## 4. IGOSA/IBHODI EYONGAMELEEYO

IKomishoni yeNkcubeko yeNtshona Koloni isebenza phantsi kwemigaqo kunye nesikhokelo somthetho iWestern Cape Cultural Commission and Cultural Councils Act, 14 ka1998, ngenjongo yokuqinisekisa ukuba ukwenza komsebenzi ngendlela eyiyo kwinkalo yokuhanjiswa kweenkonzo kubemi beNtshona Koloni. Iinjongo zeKomiti yeNkcubeko kukulondoloza, ukuphakamisa izinga kwakunye nokuphuhlisa inkcubeko kwiNtshona Koloni ngokwemigaqo yomgaqonkqubo omiselwe nguMphathiswa wePhondo.

### Ukubaluleka kunye nenjongo yale Komishoni

IUkuze kube nokuzuzeka iinjongo eyazimiselayo le Komishoni yeNkcubeko, iKomishoni kufuneka:

- Iqwalasele ukubhaliswa kunye nokurhoxiswa kobhaliso lwamabhunga enkcubeko.
- Kukuphuhlisa kunye nokugcina impahla egungqayo nengagungqiyo ephantsi kweliso layo ngokwemigaqo yeCandelo 21(1)(a) okanye (b).
- Yenze eminye imisebenzi njengoko eya kubona kufanelekile ukuba iyenze uMphathiswa le Komishoni.

Le Komishoni yeNkcubeko ingathi ngokwayo, okanye ke ngokwesicelo sikaMphathiswa wePhondo, okanye ngokwesicelo sebhunga okanye samabhunga, yenze izindululo ngeyona ndlela ingcono ezinokuthi iinjongo zeKomishoni zibe nokuzuzeka ngayo kumba, phakathi kweminye, wezi nkalo zilandelayo:

- ubugcisa bemiboniso, bokwenza kunye nobokubhala
- iinzululwazi zendalo kunye nezoluntu
- amakhondo enkcubeko yezembali
- ulwazi lolutsha ngenkcubeko kwakunye nokuzibandakanya.

### Indima yale Komishoni ingolu hlobo lulandelayo:

IKomishoni inganikezela uncedo ngokwezakhono nezibonelelo enazo, kwibhunga okanye kumabhunga enkcubeko njengoko kumiselwe phantsi kwalo Mthetho, ngokuthi

- Ixhase ngemali amaphulo achaphazela inkcubeko, uphando kunye neengqungquthela njengoko ebona kufanelekile uMphathiswa wePhondo ngokuhamba kwamaxesha, naxa lithe ibhunga okanye amabhunga enkcubeko afaka isicelo soko.
- Iphakamise ze ihlanganyele unxibelelwano oluphakathi kweenkcubeko kwinqanaba lesizwe nelamazwe ngamazwe.
- Inikezele ngeenkukacha ukuze kube nokulondolozwa, kuphakanyiswe ze kuphuhlise inkcubeko..

### ITshata yale Komishoni

Ayikho

## Ukwakhiwa kwale Bhodi

Igama	Isiphelo (ngo-kwemigaqo yesimo sesBhodi zamaQumrhu kaRhulumente)	Umhla woku-Qashwa	Umhla woku-Rhoxa	Izidanga	Inkalo yobuNgcali	UbuLawuli beeBhodi (Dwelisa ama-qumrhu)	Ezinye iikomiti okanye amaQela eMisebenzi (umz.: iKomiti yoPhicotho/ iqela lomsebenz kaMphathiswa)	Inani leentlanganiso ezizinyasiweyo
NguArendse MC	Lilungu leWCCC  NguSihlalo wamaBhunga eNkcubeko	1 kweyo-Mdumba ka2022  10 kweyo-Kwindla ka2023	Awukho	IBanga 11	Uqeqesho ngoMthetho iNational Firearms Control Act, kwiNqanaba 3 leNQF. Ngumboneleli oneziqhu kwiNgxowamali yeZakhono yeSizwe yeSebe leMisebenzi. UMseki weBhunga loMhlaba neLifa leMveli. NguSihlalo weBhunga leNkcubeko yamaKorana namaNguni yeNtshona Koloni. IManyano yaBasebenzi abaNyanyeneyo.	Abukho	Abukho	5
NguBaard PM	Lilungu leWCCC	1 kweyo-Mdumba ka2022	Awukho	IBA, iHonazi yeDrama (eUS). ISidanga kwiDrama	UKhuphiswano lokuCula lweSizwe (ATKV). Warekhoda ialbum yeVidiyo yoMculo. Ndachongelwa amaBhaso eSAMA. Amabhaso eVita Cabare eFNB. Wayivelisa ngokwakhe iCabare.	Abukho	Abukho	6
NguHop JD	Lilungu leWCCC	1 kweyo-Mdumba ka2022	Awukho	KwiSikolo samaBanga aPhakamileyo iLangeberg. IDoctor of Divinity. UQeqeqesho olusiSiseko kwezoMkhosi woMzantsi Afrika. Izifundo zokuba nguNovenkile. UMpu woMtshini okhaphukhaphu	IJoni kuMkhosi woKhuselo woMzantsi Afrika. Wayeziqeshile. Ukuxhotyiswa ngeZakhono zekhoisan Hessequa. USosiba Jikelele weKhoisan United Movement.	Abukho	Abukho	5
NguJama Z	IKomiti yeZalathiso ngoLwaluko	23 kweye-Dwarha ka2023	Awukho	Imfundo yezobuGqirhalwazi kwiSebe lezifundo ngeelwimi (eUCT). IHonazi yeBA kwiiLwimi zaseAfrika. IMA in African Languages (UCT). IBA Degree.	Uthotho lwamava ekufundiseni iilwimi zeSintu isithuba seminyaka engama30. UMhlohi kwiiyunivesithi ezine ezahlukeneyo. Ukuba yinxalenenye yeekomiti ezahlukeneyo kumaqumrhu ohlukeneyo kuquka nePANSALB. Waququzelela iingqungquthela ezahlukeneyo kuquka neQumrhu loBugcisa neNkcubeko leSA-South Korea. WayeliLungu leKomiti yeWCCC yeZalathiso ngoLwaluko.	Abukho	IKomiti yeLwimi yeNtshona Koloni	3

Igama	Isiphelo (ngo- kwemigaqo yesimo seebhodi zamaqumrhu kaRhulul- mente)	Umhla woku- qashwa	Umhla woku- Rhoxa	Izidanga	Inkalo yobuNgcali	UbuLawuli beeBhodi (Dwellisa ama- qumrhu)	Ezinye iikomiti okanye amaQelae eMisebenzi (umz.: iKomiti yoPhicotho/ iqela lomsebenz kaMphathiswa)	Inani leentla- nganiso ezizi- nyasi- weyo
NguMavume- ngwana SI	NguSihlalo wamaBhuga eNkcubeko  Lilungu leWCCC	1 kweyo- Mdumba ka2022  (Warhoxa njengo- Sihlalo weCC ngomhla we8 kweyo- Kwindla ka2023	Awukho	IMatriki. ISayikholoji kwezoShishino. Diploma kuLawulo lweeNtengiso.	IBhunga loMzantsi Afrika laMagama eeNdawo Names Council (ISAGNC). ILungu leBhunga: uSihlalo weHWC: iWCPGNC. ILungu leKomishoni: iWCCC. UMseki noMlawuli weNPO yeLifa leMveli	Abukho	ILifa leMveli leNtshona Koloni	6
NguMuthien B	Lilungu leWCCC	1 kweyo- Mdumba ka2022	Awukho	IMA in Stellenbosch. IBachelor of Social Science (iHons) eUCT. IBA (eUCT).	UMphandi. UMqulunqi. UMBhali. IMbongi. UMqulunqi weMisitho. Ubugcisa beZibhalo. EzingoLuntu (ezeMbali, ezobuGcisa, imbali yenkcubeko, inkcubeko). Ubugcisa beGonga, IMizimveliso yezeNkcubeko. Ukuzibandakanya nophuhliso lolutsha.	Abukho	Western Cape Representative at NAC	5

Igama	Isiphelo (ngo- kwemigaqo yesimo seeBhodi zamaQumrhu kaRhulu- mente)	Umhla woku- Gashwa	Umhla woku- Rhoxa	Izidanga	Inkalo yobuNgcali	UbuLawuli beeBhodi (Dwelisa ama- qumrhu)	Ezinye iikomiti okanye amaQela eMisebenzi (umz.: iKomiti yoPhicotho/ iqela lomsebenz kaMphathiswa)	Inani leentla- nganiso ezizi- nyasi- weyo
NguMyers MA	Lilungu leWCCC  NguSihlalo weKomiti yamaZiko eNkcubeko	1 kweyo- Mdumba ka2022  23 kweyo- Mdumba ka2024	Awukho	ISidanga seNzuulwazi engoLuntu kuLawulo lwasebuRhulumenteni kunye neSayikholoji kwezoShishino eUCT ngo1985.	Utyale kwiKwicandelo lezeNkcubeko nezoLonwabo isithuba semunyaka engama30. Waseka uMculo. IExchange, eyiNPC ebe nefuthe kwiinguqu ezimandla, kwakunye nemfundo kwiNtshona Koloni ngokubanzi. Ukuthengisa iNtshona Koloni esebenzela iBMG Records ethe yaba nguSony Music isithuba seminyaka eli17. UBugcisa baseQongeni. UBgcisa beZibhalo. Ukuzibandakanya nophuhliso lolutsha (ucweyo kwiingingqi ezisezilalini).	Abukho	Abukho	4
NguNokwaza LG	NguSihlalo weKomiti yeZalathiso ngoLwaluko  NguSihlalo weWCCC	1 kweyo- Mdumba ka2022	Awukho	ISidanga sezoBugcisa IDiploma eNgentla kweMfundo IDiploma yaBahlohi ethe Kratya baBadala IHonazi kwiSidanga sezoLawulo ISidanga kwezeNgqiqobuciko IDiploma yaseMva kweSidanga kwezoMthetho IMastazi kuBugcisa kwiSikolo soBunkokheli kwezasebuRhulumenteni	Ulwazi oluphangaleleyo lweLifa leMveli loluntu olungamaNgun. Ulwazi olunzulu ngeenkqubo zenkcubeko zabantu abangamaNguni. Ulwazi olwenqanaba lengcali kwinkalo yamasiko nenkolo yamamXhosa.	Abukho	Abukho	4
NguSamie Q	NguSekela Sihlalo weWCCC  NguSihlalo weThutyana weWCCC	1 kweyo- Mdumba ka2022  23 kweyo- Mdumba ka2023	Awukho	IBachelor's Degree kuCwangciso lweeDolophu neMimandla. IDiploma yeSizwe kuCwangciso lweeDolophu neMimandla. IMPhil kwiNgxoxo ngezaseZidolophini	INGcali eZimeleyo yeLifa leMveli. Wakhokelauthotho lweenkqubo zeLifa lemveli. Amava kweZolawulo. Wasebenzela iSAHRA. Ukuqulunqwa kwemigaqonkqubo. Kungoku nje ulilungu leBhunga laseRobben Island.	Abukho	Abukho	3

Igama	Isiphelo (ngo-kwemigaqo yesimo seeBhodi zamaGumrhu kaRhulumente)	Umhla woku-Gashwa	Umhla woku-Rhoxa	Izidanga	Inkalo yobuNgcali	UbuLawuli beeBhodi (Dwelisa ama-qumrhu)	Ezinye iikomiti okanye amaQela eMisebenzi (umz.: iKomiti yoPhicotho/ iqela lomsebenz kaMphathiswa)	Inani leentlanganiso ezizinyasi-weyo
NguWeston	Lilungu leKomiti yamaZiko eNkcubeko	4 kweka-Tshazi mpuzi ka2024	Awukho	IBaccalaureus Technology: kwezeMfundo -Emva kweSikolo (kwiMfundo yaBadala). IDiploma yeSizwe: kwezoKusebenza ngeKhompyutha kunye nezoGcinozincwadi.	ULawulo lwezeMali: amava eminyaka emine njenjomlawuli wemali. Amava emminyaka emihlanu njengoMvelisi weLayini. Ukugcina ingeniso kunye neNkcitho ze zithungelaniswe kwiSabelomali. Ukunikezela iingelo nokuncokolisana noluntu.	Abukho	Abukho	4
NguWinster W	Lilungu leWCCC	1 kweyo-Mdumba ka2022	Awukho	IMatriki. ICertificate N4 Computer Practice. Wawongwa eChrysalis Academy. Ukuqunjelwa kweSatifiketi.	UMphathi weziPhumayo. UMncedi weVenkile kunye neKheshiya. USombane kwaNolitha (Pty) Ltd. KwiEPWP kwiZiko leNkcubeko iSchoemanspoort.	None	None	5

- Chaza amalungu angamanye (ukuba akho)..  
Awukho

- Kwakhona chaza amalungu eBhodi aphumayo kwakunye nezikhundla zawo.  
Awukho

IKomiti	Inani lemihlangano ethe yabanjwa	Inani lamalungu	Amagama amalungu
YiKomishoni yeNkcubeko yeNtshona Koloni	4	11	NguL Nokwaza *(uSihlalo) NguS Mavumengwana NguQ Samie NguM Meyers NguB Muthien NguM Arendse NguW Winster NguP Baard NguJD Hop NguR Weston NguZ Jama
YiKomiti yeWCCC yeZalathiso ngoLwaluko	0	3	NguL Nokwaza (uSihlalo) NguS Mavumengwana NguZ Jama
YiKomiti yeWCCC yaMaziko eNkcubeko	0	3	NguQ Samie NguM Meyers (uSihlalo) NguR Weston
YiKomiti yeWCCC yamaBhunga eNkcubeko	2	6	NguM Arendse (uSihlalo) NguS Mavumengwana (wayesakuba nguSihlalo) NguW Winster NguJ Hop NguP Baard NguB Muthien

**Ukuhlawulwa kwamalungu eKomishoni yeNkcubeko yeNtshona Koloni kulo nyaka siwushukuxayo.**

Iphakeji zenzuzo yenkonzo zabantu abaseofisini zemithetho ethile kunye namanye amaziko achazwe nguMphathiswa wezeMali zaze zacaciswa kwiSetyhula kaNondyabo wePhondo. Umlinganiselo wokuHlala kaSihlalo yiR501 ngeyure, umlinganiselo kaSihlalo weKomiti yiR353 ngeyure ze umlinganiselo wamalungu ubeyiR307 ngeyure.

Igama	Intlawulo R`000	Enye imali R`000*	Itotali R`000
UArendse MC	10	1	11
UBaard PM	9	8	17
UHop JD	8	0	8
UJama Z	2	0	2
UMavumengwana S	6	0	6
UMuthien B	8	1	9
UMyers MA	5	3	8
UNokwaza LG	10	3	13
USamie Q	3	0	3
UWeston R	5	1	6
UWinster W	6	**15	21
<b>Itotali</b>	<b>72</b>	<b>32</b>	<b>104</b>

\* Ezinye izibonelelo zibandakanya ezothutho nendawo yokuhlala, apho zifuneka khona.

\*\* Ilungu lisuka eOudtshoorn liyokuzimasa iintlanganiso zobusongobuso.

## 5. ULAWULO LOMNGCIPHEKO

IKomishoni yeNkcubeko yeNtshona Koloni ithabatha inxaxheba kwiKomiti yoLawulo loMngcipheko kuShishino neNdlela yokuZiphatha (iERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ngenjongo yokuncedisana neGosa eLongameleyo ekwenzeni imisebenzi yakhe ephathelele kulawulo lomngcipheko.

### UMgaqonkqubo neSicwangcisoqhingha soLawulo loMngcipheko kuShishino

Eli Qumrhu lamisela uMgaqonkqubo woLawulo loMngcipheko kuShishino ngomhla we12 kwekaTshazimpuzi ka2021 koonyakamali u2021/22 - 2024/25. Lo mgaqonkqubo udandalaliza inkqubongqiqo yolawulo lomngcipheko ze uthi thaca, kwinqanaba eliphezulu, iindima noxanduva lwamahlakani ohlukeneyo. Unikezela isiseko senkqubo yolawulo lomngcipheko encediswa ziinkcukacha ezikwesi sicwangcisoqhingha.

ISicwangcisoqhingha neSicwangciso soLawulo loMngcipheko kuShishino (iERM) sidandalazisa indlela eli Qumrhu eliza qhuba ngayo ekumiseleni umgaqonkqubo weERM owamkelwa liGosa eLongameleyo. Isicwangcisoqhingha seERM sayame ngoMgaqonkqubo neSicwangcisoqhingha soLawulo loMngcipheko kuShishino (iPERMPS), ingakumbi njengoko siphathelele kumanqanaba omdla, ndawonye noMgaqonkqubo weERM kunye nesimo salo somngcipheko.

### Uxanduva lweERMECO

IERMECO inikezela ingxelo ethi iluthobele uxanduva lwayo olususela kwiCandelo 51 (1)(a)(i) lomthetho iPublic Finance Management Act, uMmiselo weSebe leMali 3.2.1 kunye neMimiselo yasebuRhulumenteni ka2016, iSahluko 2, kwiSigaba 1, 2 no3. IERMECO ikwathi yamkele ze yamisela iMigaqo yeZalathiso efanelekileyo nesekweni (eyamiselwa nguSihlalo weERMECO ngomhla wama24 kwekaCanzibe ka2022) ze yayenza imisebenzi yayo ngokuthobela le Migaqo yeZalathiso ze yalwenza lonk uxanduva lwayo njengoko kumiselwe.

### Amalungu eERMECO

IERMECO yenziwe yiAO kunye namalungu akhethiweyo eqela labalawuli beSebe leMicimbi yeNkcubeko neMidlalo yaye uSihlalo wayo liGosa eLongameleyo leSebe leMicimbi yeNkcubeko neMidlalo. Umlawuli: kwiiNkonzo zoBugcisa, iNkcubeko neLwimi umele eli Qumrhu kwiERMECO leli Sebe. NgokweMigaqo yayo yeZalathiso iERMECO ihlangane amatyeli amane (kwiimeko zokubekwa kweliso nokunikezelwa kweengxelo) kulo nyaka siwushukuxayo. Uninzi lwemihlangano yayizinyaswe ngawo onke amalungu okanye abameli bawo.

#### Le theybhile ingezantsi apha idiza iinkcukacha eziphathelele kumalungu eERMECO:

Ilungu	Isikhundla	Abazimasileyo
NguMnu G Redman	LiGosa eLongameleyo (uSihlalo)	4
NguGqr C van Wyk	NguMlawuli oyiNtloko: kwezeMiba yeNkcubeko	4
NguGqr L Bouah	NguMlawuli oyiNtloko: kwezeMidlalo noLonwabo	4
NguNksz B Rutgers	NguMlawuli: kwezoLawulo lweMali (yiCFO)	1
NguMnu S Julie	NguMlawuli: kwezoLawulo lweNkxaso yeSicwangcisoqhingha neNtsebenzo	4
NguGqr M Janse van Rensburg	NguMlawuli: kwiiNkonzo zeeMyuziyam, iLifa leMveli kunye naMagama eeNdawo	4
NguMnu T Mchunu	NguMlawuli: kwiiNkonzo zoBugcisa, iNkcubeko kunye neLwimi	4
NguNksz C Sani	NguMlawuli: kwiNkonzo yamaThala eeNcwadi	2
NguNksz N Dingayo	NguMlawuli: kwiNkonzo yooVimba bePhondo	4
NguMnu T Tutu	NguMlawuli: Sport Promotion	4
NguNksz D Manuel	NguMlawuli: kuPhuhliso lwezeMidlalo	4
NguMnu D Esau	LiSekela loMlawuli: kwezoLawulo lwazaNgaphakathi (iNtshatsheli yeMingcipheko)	4
noMnu D Flandorp	LiSekela loMlawuli: kwiCandelo loBudlelane boShishino (iGosa lezokuZiphatha)	3
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	3

\* Bekuye kubekho ummeli wecandelo xa amalungu ethe awakwazi ukuwuzimasa umhlangano.

Esi silandelayo sisalathiso samanye amagosa ebethi azimase imihlangano yeERMECO kulo nyaka siwushukuxayo:

Igama	Isikhundla	Abazimasileyo
NguNksz L Africa	weCandelo likaSosiba weERMECO	4
NguNksz G Abdullatief	NguMlawuli osaBambeleyo: kwezeeNkonzo zoBugcisa, iNkcubeko neeLwimi	2
NguNksz J Boulle	YiNtloko yoLutsha kwakunye neNkqubo yaseMva kweSikolo	1
NguNksz L Jara	kwezoLawulo lwangaPhakathi	3
NguNksz A Haq	NguMlawuli: kwezoLawulo loMngcipheko kuShishino, eDotP	3
NguNksz C Cochrane	NguMcebisi oyiNtloko kwezoMngcipheko, eDotP	1
Mr D Micketts	NguMcebisi oyiNtloko kwezoMngcipheko, eDotP	3
NguNksz J Reed	NguMcebisi oyiNtloko kwezoMngcipheko, eDotP	3
NguMnu E Peters	NguMsebenzi ngoMngcipheko kwilCT, eDotP	1
NguMnu K Abelse	kwezoLawulo loMngcipheko kuShishino, eDotP	2
NguNksz V Simpson-Murray	NguMlawuli: kwezoPhicotho lwaNgaphakathi, eDotP	4
NguMnu P de Villiers	LiSekela loMlawuli: kwezoPhicotho lwaNgaphakathi, eDotP	4
NguNksz L Kotze	LiSekela loMlawuli: kwezoPhicotho lwaNgaphakathi, eDotP	1
NguNksz B Cebukhulu	LiSekela loMlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo, eDotP	4
NguNksz L Abrahams	LiSekela loMlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo, eDotP	1
NguNksz N Nongxaza	LiSekela loMlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo, eDotP	1
NguNksz A Snyder	LiSekela loMlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo, eDotP	1
noMnuW Theunissen	LiSekela loMlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo, eDotP	2

### Iintshukumo zeERMECO eziphambili

IAO ngusihlalo weERMECO ze yena uSekle Mlawuli: kwezoLawulo lwaNgaphakathi abe yintshatsheli yomngcipheko yesebe. Ekwenzeni umsebenzi wayuo, iERMECO yenze le misebenzi ilandelayo ingundoqo kulo nyaka:

- Ihlalutye isiceSicwangciso kunye neSicwangciso soMiselo lweERM ngaphambi kwesindululo seKomiti yoPhicotho kunye nesiphumezo seAO;
- Ihlole ze yahlalutya imingcipheko kwiiKhathegori ezimiselweyo nezenziwe zangamaqela eemeko zemigaqo, yahlalutya ze yafaka imigaqo yemingcipheko efanelekileyo kakunye nonyamezelo olukhokelwa yiPERMPS eyamkelwe ngaBalawuli abaPhezulu nePhondo;
- Inikezele ingxelo kwiAO nangaziphi na iinguqu kwimeko yemingcipheko yesebe;
- Iqinisekise izicwangcisoqhinga zemingcipheko yesebe ejolise kubemi. Oku kubonisa amalinge esebe ekulwisaneni nemiba enegalelo nefuthe echaphazela ngqo ummi;
- Ifumene ze yanika ingqwalasela ulwazi olungemingcipheko kunye neengxelo ezingemikhwa;
- Ifumanise imingcipheko ekhulayo;
- Yahlalutya imingcipheko engaphandle kwamanqanaba anyamezelekayo ukuze kuthatyathwe amanyathelo/kunikwe ingqwalasela;
- Yaqwalasela isantya semingcipheko kwimingcipheko yesicwangcisoqhinga sesebe;
- Yahlola ukumiselwa kweSicwangciso sokuMiselwa koThintelo loBuqhophololo noRhwapilizo;
- Yahlola ukumiselwa koMgaqonkqubo, iSicwangcisoqhinga neSicwangciso sesebe soMiselo seERM;
- Yavavayna izicwangcisoqhinga ezingokusebenza nokunqanda ngenjongo yokujongana nemingcipheko yeziphathekayo, ezingokuziphatha kunye neyolwaphulomthetho loqoqosho;
- Yanikezela ukubekwa kweliso kwezingolawulo lwezokuziphatha esebeni.

## Imingcipheko ephambili ethe yaqwalaselwa nethe yasonjululwa kulo nyaka:

Owona mngcipheko weli Qumrhu “**yingeniso esuka kwirente engazoneliyo iindleko zokulungiswa kwenkqubo yolungiso lwamaziko**”. Kulo nyaka siwushukuxayo, iKomishoni ithathele phezulu lo umngcipheko. Izicwangcisoqhinga zothintelo eziphambili ziye zaquka ukuhlaziywa koMgaqonkqubo ongokuSetyenziwa kwamaZiko eNkcubeko ngenjongo yokuza nemiqathango eyoluliweyo yokumiselwa kwamaxabiso nyokuqeshisa. Ukuphuculwa kwentsebenzo bekubandakanya ukuguqulwa kweendawo zibe ngamaziko emisitho eyahlukeneyo kumaziko enkucubeko angasetyenziswa ngokwaneleyo afana neMelkbos Oppiesee neGroot Drakenstein, ngelixa izilungiso kwezophuchwepheeshe kwinkqubo yokubhukha online ejoliswe ekwenzeni uqilima ukuchaneka kweenkcukacha nolawulo lweMali. Kukwaqulunqwa nesicwangcisoqhinga esitsha seentengiso, esixhaswa ngumsebenzi wohlalutyo lweentlawulo ngenjongo yokuqinisekisa ukumiselwa kwamaxabiso ngendlela ebonakalisa ukuba kuqwalaselwe imeko ezigqubayo ngokoshishino.

### Ulawulo lwemingcipheko

Limvavanyo zemingcipheko zenzelwe ukuqwalasela ukusebenza kwesicwangcisoqhinga solawulo lwemingcipheko seli sebe kwanokufumanisa imingcipheko emitsha nesavelayo ngenxa yeenguqu kwimeko yangaphakathi/yangaphandle. Umngcipheko ngamnye kwathi kwaxoxwa kwaboniswa ngawo kulo nyaka ze kwathethwa ngawo kwimihlangano yekota yeERMECO. Abaphathi abaphezulu kwakulindleke ukuba banikezele ngengxelo ngenkqubela ngokumiselwa kwezicwangciso zeentshukumo ngenjongo yokunciphisa ukuvela kwemingcipheko kunye/okanye ifuthe layo ukuba inokuthi iivele. IERMECO ikwabuyisele imingcipheko kweli Qumrhu ekusafuneka ihlalutywe nangakumbi ze yandulula ukuba kumiselwe ezinye izithinelo okanye iintshukumo zokulawula imingcipheko. Abaphathi baluthathela kubo uxanduva lwemingcipheko ze basoloko bencokola ngemingcipheko kumaqonga ohlukeneyo njengenxalenye yenkcubeko yabo ngenjongo yokufuthanisela imingcipheko ngendlela yentsebenziswano neyeengcinga ezintsha. UMgaqonkqubo neSicwangcisoqhinga seERM zinikwa onke magosa rhoqo ngonyaka kuwo onke amanqanaba abasebenzi ukuze bahlale besazi ngeenguqu ezithe zamiselwa kwananjengendlela yokumiselwa ingcingane ngolawulo lwemingcipheko. Ulwazi ngolawulo lwemingcipheko lwathi lwakhutshwa ngeqonga lezobuchwepheshe ukuze amagosa abe nokuthabatha inxaxheba kuqeqesho abazitshutshumbisa ngokwabo ukulugqiba. Iintshukumo ezidandalaziswe kwisicwangciso somiselo zihlala zihlolwa ze kunikezelwe ingxelo ngazo ngamaxesha athile, kwangala ndlela ifanayo nale zihlolwa ngayo iinkonzo ezidizwa kwiAPP, ngenjongo yokubhaqa imingcipheko enokuthi ivele kwakunye nokutenxa kwizalathiso kunye nokuzuzeka kweziphumo kwanokungathotyelwa kwezigunyaziso zemithetho nezemigaqonkqubo.

IKomiti yoPhicotho yeGqiza leMpilotle inikezele ngesikhokelo esizimeleyo senkqubo yolawulo lomngcipheko. IKomiti yoPhicotho ithe yanikwa iingxelo zekota zenkqubela yeER, kunye neerejista zemingcipheko ukuze ibe nokudlala indima yayo yokunikezela isikhokelo esizimeleyo.

### Isivaleliso

Yenziwe inkqubela emandla ekulawulweni kwemingcipheko kunyakamali u2024/25. Ukumiselwa kweenkqubo zolawulo lwemingcipheko kwakunye nokwanda kolwazi ngemingcipheko kweli Qumrhu kube negalelo kwintsebenzo entle yeliQumrhu ngokubanzi.

Izinga eliphezulu lokukhula kolwazi ngomngcipheko omngcipheko kweli Qumrhu liye lakhokelela ekuphucukeni kwezicwangcisoqhinga zokusabela kwimingcipheko ethe yabhaqwa kuthotho lweenkqubo (ezikweli qumrhu).

Ukugxila kweERMECO kwezingokuZiphatha kweli Qumrhu kuthungelana nenkcubeko yeenkokheli neyabalawuli ebandakanywayo kweli Qumrhu, kube ngolo hlobo kwenziwa luqilima ulawulo olululo kunye nemigqaliselo kweli Qumrhu.

## 6. ICANDELO LOLAWULO LWEZANGAPHAKATHI

Kuluxanduva lweGosa eLongameleyo ukuqhuba nokuvavanya kwanokuhlola iinkqubo zolawulo lwangaphakathi ngenjongo yokuqinisekisa ukuba iintshukumo zolawulo lwezangaphakathi ezisetyenziswayo zisebenza ngokwenene, zisemgangathweni, zizezivulelekileyo yaye ziyaphuculwa xa sikho isidingo. Ukuze kube nokuzuzeka oku, kuye kuhlanganwe noMphicothizincwadi Jikelele woMzantsi Afrika (iAGSA), abalawuli beNkqubo, kunye noMphathiswa (uMEC) rhoqo ngekota ngenjongo yokuxoxisana ngeSicwangciso sokuPhuculwa koLawulo. Le ke yinkqubo ehlala iqhuba ngenjongo yokuqinisekisa ukuba eli Qumrhu lisebenza kwinqanaba eliphezulu kangangoko ngokuthi kuphuculwe imeko yezolawulo kwanokugcinakala kwesimo salo soluvo lophicotho esingenamakhwiniba.

ISebe liqulunqe iSicwangcisoqhinga neSicwangciso soLawulo lwezaNgaphakathi, esamkelwayo leli Qumrhu, nesimisela isicwangciso esikwinqanaba eliphezulu ekumiselweni kolawulo lwezangaphakathi kweyona misebenzi yalo iphambili.

## 7. UPHICOTHO LWANGAPhAKATHI KUNYENEEKOTIMI ZOPhICOTHO

### 7.1 UMsebenzi woPhicotho lwaNgaphakathi (iIAF)

- **Injongo neSigunyaziso:** iIAF inika amandla isakhokhono seWCG sokuqala, ukukhusela nokwenza luqilima ixabiso ngokuthi linikezele ngolawulo ze ekugqineleni iKomiti yoPhicotho, enengqinisekiso ezimeleyo nengakhethecala esekelwe kwimingcipheko, ingcebiso ulwazinzulu nesakhono sokuthelakelela. Isigunyaziso sayo sisuka kwiPFMA, icandelo 38, elifundwa ngentsebenziswano noNTR 3.2.
- **UMbono neSicwangcisoqhinga:** ISicwangcisoqhinga seIAF sayanyanise neSikhokelo seSicwangcisoqhinga seSebe, esinokushwankathelwa ngolu hlobo “Khokela, Xhobis, Lathisa”. ISicwangcisoqhinga seIAF, esithungelaniwe nesicwangcisoqhinga seCandelo: lezeNgqinisekiso yezoShishino, kwithuba elitsha leminyaka emihlanu lithi “Ulawulo oluphuculiweyo ngokwengqinisekiso eeqhubayo, esingenayo nesisekelwe kwingcamango entsha kwakunye neenkonzo zeengcebiso ezihgelekelela izidingo zamasebe axhamlayo kwakunye nubahlali”.
- **ITshata, imethodoloji kunye nezicwangciso zophicotho lwangaphakathi:** I-IAF isebenza ngothungelwano nenetshata, yona ethungelaniwa nemigaqo yemithetho kwakunye neSikhokelo saMazwe ngaMazwe seeNkqubo zeeNgcali (iIPPF). Le tshata ihlalutywa rhoqo kwiminyaka emibini yaye uhlalutywa lwakutsha nje lwaphunyezwa yiKomiti yoPhicotho yeQoqo lezoLawulo, iiNgcamango ezintsha neNkcubeko (iG, I & C), ngokwemigaqo yesigunyaziso esiphathelele kuxanduva olunatyisiweyo, ngenyanga yoMnga ka2024. iIAF inemethodoloji ephunyeziweyo ethungelana nale tshata ze ithi thaca iinkcukacha eziphathelele kuxanduva lweIAF ngokwemigaqo yeTshata yeIAF kwasinye isikhokelo esichaphazelekayo.

Isicwangciso sesicwangcisoqhinga esiqengqelekayo seminyaka emithathu sophicotho lwangaphakathi, kunye nesicwangciso sonyaka wokuqala wesicwangcisoqhinga sesicwangciso esiqengqelekayo seminyaka emithathu, seSebe leMicimbi yeNkcubeko neMidlalo, zither zahlalutywa ze zaphunyezwa yiKomiti yoPhicotho yeQoqo leMpilotle ngomhla we9 kwekaTshazimpuzi ka2024, equka ukuqwalaselwa kweenkalo zophicotho zeli Qumrhu.

- **Ukuzimela nokungakhethi cala:** Kukumisela ukuzimela kweIAF, abasebenzi bayo bazifaka kuSomaqhuzu wezoPhicotho (iCAE), othi yena anikezele ezo ngxelo ngokomsebenzi kwiiKomiti zeQoqo loPhicotho zeWCG, ngqo kwiGosa eLongamele iintshukumo zophicotho zangaphakathi kweli Sebe ze ngokwezolawulo anikezele kwiDDG: yeeNgqinisekiso yezoShishino ekwiSebe leNkulumbuso. ICAE ikuqinisekile ukuzimela kweIAF kwithuba sokunikezelwa kwengxelo kwiKomiti yeQoqo loPhicotho iG, I & C (xa yayisenza imisebenzi yayo exananazileyo) ngomhla wama29 kweyeNkanga ka2024. Bonke abasebenzi beIAF baqinisekise minyaka le ukungakhethi cala kwabo ngokuthi badize ukuthobela kwabo iKhwodi yeNdlela yokuZiphatha yabaPhicothi baNgaphakathi kwanakwinqanaba lokusebenza.
- **Isimo:** IAF yeWCG ngumsebenzi wangaphakathi ngokugqibeleleyo.
- **Abasebenzi:** Isimoselo sabasebenzi esphunyeziweyo ngokugqibeleleyo kwiiKomiti ngabasebenzi abangama81 yaye abangama43 kubo basenemisebenzi exhaswayo ngokwemali. ISebe ngalinye lineqela elilelalo, yaye akukho zikhewu zibekelwe inkxasomali kwiqela elinoxanduva lokujongana neli Sebe, elikwasebenzela eli Qumrhu. Izakhono namava asekhoyo kubasebenzi beIAF zizezifanelekileyo yaye zikho iinkqubo ezisemgangathweni zoqeqesho.
- **INkqubo yeNgqinisekiso esemgangathweni nePhuculiweyo (iQAIP):** Ikho iQAIP yaye ukunikezela kwengxelo ngokumiselwa koku kwenzeka kwiKomiti yeQoqo loPhicotho iG, I & C, ngokwemigaqo yesigunyaziso sayo esiphathelele kuxanduva oluxananazisiweyo, rhoqo kwithuba seminyaka emibini. Uvavanyo lokugqibela lwangaphandle lwaqosheliswa ngenyanga yeNkanga ka2024 ze kwazuzeka nezinga elithi “Kuthotyelwe ngokuPhangaleleyo”. Imiba esusea koku iyakhangelwa yaye iyinxalenye yeQAIP enikezelwa kwiKomiti yeQoqo loPhicotho iG, I & C.

- **Ubudlelwane naMahlakani:** Ubudlelwane obuhle bugcinakele neqela leqoqo eliphezulu labalawuli nabaphathi beQumrhu, yaye ukuba ikho imingeni evelayo, kuye kuboniswa ngayo ze kuqulunqwe nezisombululo nommeli wesebe elichaphazelekayo. Ekuqhubeni ingqinisekiso ehlanganyelweyo kwiWCG, ubudlelwane obusekhoyo neCandelo loPhicotho lwangaphakathi kweli Sebe ndawonye neqela labaPhicothi beAGSA elichaphazelekayo.
- **Isishwankathelo somsebenzi owenziwe yiIAF ngethuba lokunikezelwa kwale ngxelo:**
  - o Isicwangciso soPhicotho lwaNgaphakathi seli Sebe esiphunyeziweyo, esiquka ukuqwalaselwa kweenkalo zophicotho zeli Qumrhu, sibe nemihlangano emithathu (3) iyonke yengqinisekiso futhi ke ayibangakho imihlangano yeengcebiso (yiya kwiNgxelo yeKomiti yoPhicotho ukuze kuvele iinkcukacha).
  - o Akubangakho zidluliselweyo, kungabakho maphulo esiqophe futhi kungakhange kubekho nezithintelo ezibe ngumqobo kumsebenzi weIAF.

*(Nceda uye kuMhlathi 15 ngezantsi apha ukuze ufumane iinkcukacha ezigqibeleleyo ezichaphazela iKomiti yoPhicotho.)*

## 8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

IQumrhu eli lineenkqubo imigaqonkqubo kunye neenkqubo ezikhoyo ukuze kuqinisekise ukuthotyelwa kwemithetho nemimiselelo.

## 9. UBUQHOPHOLLO NORHWAPHILIZO

Ubuqhophololo norhwaphilizo bumele imingcipheko emandla enokuvela kwiiAsethi zeli Qumrhu zingaba nefuthe elibi ekuqhubeni ngendlela kwenkqubo yokuhanjiswa kweenkonzo kwakunye nesidima seli Qumrhu.

IWCG yamisela iSicwangcisoqhingha sokuLwisana noBuhophololo noRhwaphilizo esiqinisekisa ukungalunyamezeli kweli Phondo urhwaphilizo, ubusela nobuhophololo. Ngokwesi sicwangcisoqhingha, eli Qumrhu lizinikele ekungazinyamezelini izenzo zorhwaphilizo, ezobuhophololo okanye naziphi na ezinye izenzo zolwaphulomthetho, ngaphakathi okanye ngaphandle, yaye lilandelela kangangoko ze litshutshise ngazo zonke iindlela zomthetho ezifikelekayo, nabani na othi azibandakanye kwezo nkqubo zinjalo okanye othi enze amatitilele okuzibandakanya nazo.

IQumrhu linesicwangciso sokuthintelwa koBuhophololo noRhwaphilizo esiphunyeziweyo ndawonye neSicwangciso soMiselo esichaphazelekayo esipha amandla iSicwangciso soThintelo esithe samiselwa leli Qumrhu. Akho amaqonga ohlukeneyo okunikezela ingxelo ngezityholo zobuhophololo, ubusela norhwaphilizo yaye oku kuchazwa ngokuthe vetshe kwiSicwangcisoqhingha sePhondo sokuLwisana noBuhophololo noRhwaphilizo, uMgaqonkqubo wokuNtama weWCG kwakunye neSicwangciso seSebe soThintelo loBuhophololo norhwaphilizo. Isityholo ngasinye esifikelela kwicandelo leeNkonzo zoPhandonzulu kwiPhondo (iPFS) sigcinwa kwiNkqubo yoLawulo lwaMatyala esetyenziswa njengesixhobo solawulo ngenjongo yokunikezela ingxelo ngenkqubela eyenziweyo malunga neSebe kunye neli Qumrhu ukuze kube nokuqulunqelwa iWCG iinkcukachamanani.

Abaqeshwa nabasebenzi abathi bantame xa kuthe kwavela isikrokro ngobuhophololo, urhwaphilizo kunye nobusela bayakhuselwa ukuba ukuntama oko kukokukhuselekileyo (oko ke kukuthi, kuhambelana nezidingo ezimiselwe kumthetho iProtected Disclosures Act, enguNombolo 26 ka2000, umz. Ukuba ukuntama oko kwenziwe ngeenjongo ezintle). UMgaqonkqubo wokuNtama weWCG unikezela ngezikhokelo kubaqeshwa nabasebenzi ngendlela yokuvakalisa iinkxalabo kubaphathi bakho abafanelekileyo, abantu abathile kwiWCG okanye kumaqumrhu angaphandle abamiselwezizathu ezibambekayo zokukholelwa ukuba zikho izenzo ezingekho mthethweni okanye izinto eziphume ecaleni ezithe zenzeka okanye ezenzekayo kwiWCG. Liyanikezelwa ke nethuba lokungathiwa paha igama kuye nabani na ongathanda ukunikezela ingxelo ngezenzo zobuhophololo, ubusela norhwaphilizo futhi ke, ukuba ubani uthi akwenze ngokwakhe oko, amagama akhe agcinwa efihlakele ngulowo ayinikezela kuye ingxelo.

Ukuba, mva kophando, kuye kuqinisekise ukuba eneneni ubuhophololo, ubusela okanye urhwaphilizo luyavela, umqeshwa ozibandakanye nezo zenzo uye afakwe kwiinkqubo zoluleko. Ummeli weWCG oqulunqa ezi nkqubo zoluleko kulindeleke ukuba aphakamise ukugxothwa kwaloo mqeshwa uchaphazelekayo. Apho kufunyaniswa ubungqina bezenzo zolwaphulomthetho, kulindeleke ukuba kuvulwe ityala lolwaphulomthetho kwiNkonzo yesiPolisa yoMzantsi Afrika.

## 10. UKUNCITSHISWA KONGQUZULWANO KWEZIDINGO

Ukuqinisekisa ukuba akukho lungquzulwano lwezidingo kwinkalo yamalungu ale komishoni, onke amalungu aye atyikitye ifomu yesinikezelo sezidingo ngaphambi kwawo nawuphi na umhlangano. Ukuba kuthi kuvele ungquzulwano lwezidingo kwilungu, kulindeleke ukuba lizikhwebule kuloo nkqubo.

## 11. IKHOWUDI YOKUZIPHATHA

Amalungu anikwa ikhowudi yenkqubo yokuziphatha enikezela ngesikhokelo sendlela yokuziphatha engumzekelo.

## 12. UKHUSELEKO LWEMPILO NEMIBA YENDALO ENGGONGILEYO

Kuye kubanjwe imihlangano engoLwazi ngeMpilo yaseMsebenzini noKhuseleko rhoqo ngonyaka kumaziko enkcubeko ngentsebenziswano neSebe elijongene nesiPolisa noKhuseleko loLuntu lokuHlala.

## 13. USOSIBA WENKAMPANI/WEBHODI (UKUBA UKHO)

Akakho

## 14. UXANDUVA KULUNTU

Alukho

## Isigaba 1: Izimvo zeKomiti yoPhicotho

- **Injongo nesigunyaziso:** IKomiti yeQoqo leMpilontle kuPhicotho imiselwe njengekomiti emiselwe ngokwesikhokelo somthetho yeSebe leMicimbi yeNkcubeko neMidlalo namaQumrhu kaRhulumente alo aMathathu (3) ngenjongo yokwenza imisebenzi yayo ngokwemigaqo yecandelo 77 lePFMA, uMmiselo 3.1 weNTR ndawonye nemisebenzi eyinikwe ngokweMigaqo yayo yeSalathiso. IMigaqo yokugqibela yeSalathiso kwiiKomiti zoPhicotho zeWCG kwakuboniswa ngayo naBaphathi abaPhezulu bePhondo ze yaphunyezwa yiKhabhinethi ngomhlawwe we19 kweyoMdumba ka2025.
- **Ukuzimela:** IKomiti yeQoqo leMpilontle kuPhicotho izimele ngokugqibeleleyo kwiSebe kunye namaQumrhu aphantsi kwayo. Naluphi na unquzulwano lwezidingo okanye urhano lobukho bongquzulwano lwezidingo luyadandalaziswa ze kujongwane nalo kuwo wonke umhlangano. Kuye kuqhutywe nenkqubo yokudandalazisa egqibeleleyo yonyaka wonke apho kuye kulandelelwe lonke unquzulwano okanye urhano ngongquzulwano lwezidingo lelungu elichaphazelekayo.
- **Ukukhuselwa kokuZimela kweIAF:** USihlalo weKomiti yeQoqo leMpilontle kuPhicotho uwuzimasile umhlangano weKomiti yeQoqo leMpilontle kuPhicotho iG, I & C apho ijongene noxanduva lwayo oluxananazisiweyo. Ngomhla wama29 kweyeNkanga ka2024, ngethuba lalo mhlangano, iKomiti yeQoqo leMpilontle kuPhicotho iG, I & C iye yahlalutya isimo sale ndibanisela seIAF kwakunye nesinikezelo sokuzimela kweCAE. Bekunganyanzelekanga ukuba iKomiti yeQoqo leMpilontle kuPhicotho ingenelele kuyo nayiphi na imeko echaphazela ukuzimela kweIAF kwisithuba sokunikezelwa kwale ngxelo.
- **Intsebenzo ngokuthelekiswa nemisebenzi egunyaziswe yimithetho:** IKomiti yeQoqo leMpilontle kuPhicotho yanelisekile ukuba ilufezile olwayo ugqatso olumiselwe kwiPFMA, kwiMimiselo yeSebe leMali, kwiIPPF kwanakwiMigaqo yeSalathiso ephunyeziweyo yeKomiti yoPhicotho.
- **Ubulungu kwiKomiti yoPhicotho:** Kwisithuba seli xesha lokunikezelwa kwale ngxelo iKomiti yeQoqo leMpilontle kuPhicotho ibe nesithandathu (6) samalungu yaye ibe nomxube ofanelekileyo wezakhono odingekayo ekwenziweni kwemisebenzi yayo. Onke amalungu ebengamalungu angaphandle. Yiya kwityebhile ukuze ufumane iinkcukacha ngamalungu.
- **Ukuzinyaswa kweMihlangano:** IKomiti yeQoqo leMpilontle kuPhicotho ihlangene amatyeli asixhenxe (7) kwisithuba seli xesha silishukuxayo. Yonke imihlangano ibiyimhlangano eqhelekileyo, yaye akukhange kubekho mihlangano iyodwa ithe yadingeka. Yiya kwityebhile ukuze ufumane iinkcukacha ngokuzinyaswa kwemihlangano.
- **Ukusonjululwa kwezindululo zeKomiti yoPhicotho:** IKomiti yeQoqo leMpilontle kuPhicotho yanelisekile ukuba izindululo zayo kwiSebe leMicimbi yeNkcubeko namaQumrhu aphantsi kwayo, apho bekudingeka khona, zifumene ingqwalasela edingekayo.
- **Uvavanyo lweNtsebenzo yeKomiti yoPhicotho:** Ziyenziwa ke neemvavanyo zarhoqo ngonyaka ezigqibeleleyo ngentsebenzo yekomiti yophicotho. IKomiti yeQoqo leMpilontle kuPhicotho ifumene ingxelo equlethe iziphumo zenkqubo yovavanyo yonyaka yaye ngethuba lomhlangano lwabo bonke oosihlalo beekomiti zeQoqo kuPhicotho, kwaye kwavunyelwana ngenkqubo yokuqwalaselwa kwemiba ethe yafunyaniswa.
- **Ukuhlawulwa kweKomiti yoPhicotho:** IKomiti zoPhicotho zeWCG zihlawulwa ngokwezinga leyure eliphunyezwe yiSAICA, behlawulelwa ukuzimasa iemihlangano kuphela futhi. Oosihlalo bafumene amaR2 835-00 ngeyure ze amalungu wona afumana amaR2 126-00 ngeyure. Iyonke inkcitho ephathelele kuzo zontathu iiKomiti zoPhicotho zeWCG ibe ziziR3.118m kwisithuba sokuqulunqwa kwale ngxelo, iphuka kwiSebe leNkulumbuso. Amalungu eKomiti yoPhicotho asebenzela iqumrhu lombuzo awakhange afumane nenjani yona intlawulo ngethuba bengamalungu eKomiti yoPhicotho yeWCG.

## Isigaba 2: Ukumiselwa kweKomiti yoPhicotho kwakunye nokuZinyaswa

Le theybhile ingezantsi idiza iinkcukacha ezichaphazelekayo ngamalungu ekomiti yophicotho

IGama neFani	Izidanga	Umbutho weKhono	Ithuba leOfisi		Inani lemihlangano ethe yazinyaswa	Imidla yabucala neyo-shishino esemhlanganweni	Oqeshwe liqumrhu lombuso	Azikho ezinye iiAC ebelikhe lakuzo eli lung kwisithuba seli xesha lengxelo	Inani lamanye amaqumrhu ezolawulo elikhe lakuwo eli lungu kwisithuba seli xesha lengxelo
			Umhla wokuGala	Umhla wokuGqibela					
UMnuPieter Strauss (Chairperson)	IB Acc IB Comp Hons ICA (SA)	ISouth African Institute of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	3	0
UGqr Gilbert Lawrence	IM Med IMBChB	UnguGqirha oBhalisiweyo	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	0	0
UMnu Terence Arendse	ICA (SA)	ISouth African Society of Chartered Accountants ICape Society of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	2	0
UNksz Annelise Cilliers	ICA (SA)	ISouth African Institute of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	2	1
UNksz Fayruz Mohamed	ICA (SA)	ISouth African Institute of Chartered Accountants I-Institute of Directors IChartered Institute for Securities and Investments	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	6	Ewe	Hayi	3	1
UNksz Judy Gunther	IB Compt M Cost IAccounting ICIA; CRMA	I-Institute of Internal Auditors ISouth African Institute of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	6	Ewe	Hayi	2	2

### Isigaba 3: linkalo eJonge kuzo iKomiti yoPhicotho

- **Ukusebenza kwenkqubo yoLawulo lwaNgaphakathi kwakunye neNgqinisekiso eHlanganyelweyo**

ISebe kunye namaQumrhu aphantsi kwalo kulindeleke ukuba liqulunqe ze ligcine iinkqubo zolawul lwangaphakathi eziza kuphucula amathuba okuzuzeka kweenjongo zalo, zokumelana neenguqu kule meko lisebenzela kuyo kwanokuphakamisa intsebenzo entle nesemgangathweni, exhasa ukunikezelwa kweengxelo kwanokuthotyelwa kwemithetho nemimiselo. IWCG yamkela isikhokelo esiHlanganyelweyo seNgqinisekiso esibhaqa ze sihlanganyele abanikezeli beengqinisekiso. Inqanaba lokuqala lengqinisekiso yingqinisekiso yezolawulo, edinga ukuba abaphathi bagcine iinkqubo zolawulo lwangaphakathi ze bazisebenzise ezo nkqubo mihla le ngokuthi basebezise ulawulo njengabaphathi ze bathabathe iintskukumo zezilungiso apho kuyimfuneko khona. Inqanaba lesibini lengqinisekiso yingqinisekiso yangaphakathi ngokwemisebenzi eyahlukileyo kweyabaphathi, enikwe uxanduva lokuvavanya ukuthotyelwa kwemigaqonkqubo, iinkqubo, imimiselo, imigangatho kunye nezikhokelo. Inqanaba lesithathu lengqinisekiso ngababoneneli beenkonzo zengqinisekiso abazimeleyo abakhokelwa yimigangatho yekhono edinga awona manqanaba aphezulu okuzimela.

ISicwangciso seNgqinisekiso esiHlanganyelweyo esisekelwe kumngcipheko saqulunqelwa eli Sebe, esiquka ukuqwalaselwa kwenkalo zophicotho zeli Qumrhu, kwakunye namaQumrhu kaRhulumente alo amathathu (3), sikhokelwe licandelo loLawulo lwaNgaphakathi, elingumboneleli ozimeleyo weenkonzo. Icandelo loLawulo lwaNgaphakathi linika iKomiyi yoPhicotho naBalawuli ingqiniseko yokuba iinkqubo zolawulo lwangaphakathi zisemgangathweni yaye ziyasebenza. Oku ke kuzuzeka ngokwesicwangciso sophicotho lwangaphakathi esiphunyeziweyo nesisekelwe kumngcipheko, apho iCandelo loLawulo lwaNgaphakathi livavanya ukwanela kweenkqubo ezinqanda imingcipheko kwakunye nokumiselwa kwenkqubo yohlolo lweentshukumo zoluleko yiKomiti yoPhicotho.

IKomiti yoPhicotho ikuhlalutyile ukusebenza kwenkqubo yolawulo lwezangaphakathi ndawonye nengqinisekiso ehlanganyelweyo yaye ikholisekile kukuba ilufezekisile olwayo uxanduva ngokwemigaqo yesigunyaziso sayo.

- **Ukusebenza kwenkqubo yolawulo lwangaphakathi**

IKomiti yophicotho ithe yahlola ze yahlalutya ukusebenza kwenkqubo yophicotho lwangaphakathi, kuquka ukuyithobela kwayo iIPPF. Olo hlolo nohlalutyo zenziwa ngokweziphumo zeNkqubo yoNgqinisekiso yoMgangatho noPhuculo ezinikezelwe kule komiyi kabini enyakeni.

- **Iintshukumo zomsebenzi wolawulo lwangaphakathi**

Ezi ntshukumo zilandelayo zophicotho lwangaphakathi yaphunyezwa yikomiti yophicotho ze yaqosheliswa licandelo loPhicotho lwaNgaphakathi kulo nyaka siwushukuxayo:

Iintshukumo zeeNgqinisekiso

- Amaziko eNkcubeko

Iinkalo ezisadinga ukuphuculwa, njengoko ziqwalaselwe licandelo loPhicotho lwaNgaphakathi kwisithuba sokwenziwa komsebenzi walo, kwavunyelwana ngazo ngabalawuli. IKomiti yoPhicotho iqwalasela ukumiselwa kweentshukumo ekuvunyelwene ngazo rhoqo ngekota

- **Ukusebenza kolawulo lomngcipheko**

IKomiti yoPhicotho iluhlalutyile ulawulo lomngcipheko lweli Qumrhu yaye ikholisekile kukuba iKomiti yoPhicotho iyifezekisile imisebenzi yayo ngokwemigaqo yesi sigunyazisi.

- **Ukwanela, ukunyaniseka nokuchaneka kweenkcukcha zemali nezentsebenzo**

I-AC ihlalutye iinkcukacha zezimali kunye nokusebenza kweQumrhu kwaye ikholisekile kukuba iKomiti yophicothozincwadi iyifezekisile imisebenzi yayo ngokwemigaqo yesigunyazisigunya sayo.

- **linkxalabo zogcinozincwadi nezophicotho ezithe zafunyaniswa njengomvuka weentshukumo zophicotho zangaphakathi nezangaphandle**

IKomiti yoPhicotho ayifumanisanga zinkxalabo zogcinozincwadi kunye nezophicotho ngaphandle kwezo zidizwe kwingxelo yeAGSA kwanakwiNngxelo zeMali zoNyaka.

- **Uvavanyo lweengxelo zemali zonyaka**

IKomiti yoPhicotho ithi:

- Yahlalutya iiNngxelo zeMali zoNyaka eziPhicothiweyo ukuze zibe nokubandakanywa kwiNngxelo yoNyaka.
- Yahlalutya iNngxelo yaBalawuli yeAGSA kwakunye nezimvo zabalawuli ngayo; ze
- Yahlalutya iinguqu kwimigaqonkqubo kunye neenkqubo zogcinozincwadi njengoko kudiziwe kwiiNngxelo zeMali zoNyaka

- **Ingxelo yophicotho lwangaphandle kunye neyoMphicothizincwadi Jikelele**

IKomiti yoPhicotho ithi rhoqo ngekota yahlalutya isicwangciso somiselo seli Qumrhu ukuqwalasela imiba yophicothoephakanyiswe kunyaka ongaphambili. IKomiti yoPhicotho ihlangene neAGSA ngenjongo yokuinisekisa ukuba akukho miba isadinga ingqwalasela ethe yavela kuphicotho lwemimiselo na. Zisafumana ingqwalasela yohlolo iintshukumo ezijolise ekulungiseni ezingezimvo ezidizwe yiAGSA yaye zihlolwa yiKomiti yoPhicotho rhoqo ngekota.

IKomiti yoPhicotho iyavumelana yaye iyasamkela isiphumo somsebenziz weAGSA ngokuphathelele kwiiNngxelo zeMali zoNyaka yaye icebisa ukuba ezi Nngxelo zeMali ziPhicothiweyo zamkelwe ze zifundwe kunye nengxelo yayo.

- **Nayiphi na eminye imbiza**

Ayikho.

- **Isivalaleliso**

IKomiti yoPhicotho iyalincoma eli Qumrhu ngokugcina izimvo zophicotho ezingenamakhwiniba, kungekho zimvo zinagxeke.



**NguGqr. G Lawrence**  
**onguSihlalo weKomiti yeQoqo leMpilontle kuPhicotho**  
**Umhla: 08 kweyeThupha ka2025**

## 16. UKUTHOTYELWA KWEENKCUKACHA ZENTSEBENZO YE-BBEE

Le theybhile ilandelayo iqoshelise ngokuthungelana nokuthotyelwa kwezidingo zeBBBEE zomthetho iBBBEE Act ka2013 kwananjengokuba zimiselwe liSebe lezoRhwebo, uShishino noKhuphiswano.

Ingaba iSebe / iQumrhu likaRhulumente likhe lasebenzisa nayiphi na iKhowudi yokuSebenza ngeNdlela eNtle (amaNqanaba 1 - 8 eSatifiketi seB-BBEE) kwinkalo yezi zilandelayo:

Ikhathiso	Impendulo Ewe / Hayi	Ingxoxo (bandakakanye ingxoxo ngempendulo yakho ze walathise ukuba kuthatyayhwe manyathelo mani na ukuze kube nokuthotyelwa)
Ingaba kukumisela ikhathiso lokufikelela ekukhululweni kweelayisenisi, iinyoba okanye ezinye izigunyaziso kwinkalo yentshukumo yoqoqosho ngokwemigaqo yawo nawuphi na umthetho?	Hayi	Eli Qumrhu alizikhuphi iilayisenisi, iinyoba okanye ezinye izigunyaziso kwinkalo yentshukumo yoqoqosho ngokwemigaqo yawo nawuphi na umthetho.
Ingaba kukuqulunqwa nokumiselwa komgaqonkqubo wokukhethwa kwabathile kwinkqubo yeentengo?	Ewe	Umgakonkqubo weSCM weli Qumrhu udiza ukuba kumiselwe ukukhethwa kwabathile kwinkqubo yeentengo.
Ingaba kukuqulunqwa kwamakhathiso okuthengiswa kwamashishini aseburhulumenteni?	Hayi	IQumrhu eli lingeni kwezokutehengiswa kwamashishini aseburhulumenteni.
Ingaba kukuqulunqwa kwamakhathiso okungena kwiimanyano zentsebenziswano necandelo labcala?	Hayi	Eli Qumrhu alyithabathi inxaxheba ekuzimanyeni necandelo labcala.
/Ingaba kukuqulunqwa kwamakhathiso ekunikezelweni kweenyoba, iinkxasomali kunye nezkimu zotyalomali ekuxhasweni kwenkqubo eXananazileyo yokuXhotyiswa kwabaMnyama ngokoQoqosho?	Hayi	Eli Qumrhu alibandakanyeki ekunikezelweni kweenyoba, iinkxasomali kunye nezkimu zotyalomali kwinkqubo eXananazileyo yokuXhotyiswa kwabaMnyama ngokoQoqosho.

# ISIGABA D: ULAWULO LWEMICIMBI YABASEBENZI

## 1. INTSHAYELELO

Abasebenzi abenza umsebenzi wezolawulo egameni leKomishoni yeNkcubeko yeNtshona Koloni bayinxalenye yeqoqo labasebenzi beSebe leMicimbi yeNkcubeko neMidlalo. Ezi nkukacha zigcinwa kwiNgxelo yoNyaka yeli Sebe.

## 2. IINKCUKACHAMANANI EZINGESIMO SEMICIMBI YEZABASEBENZI

Iinkcukachamanani ezidingekayo kunikezelwa ingxelo ngazo kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

# ISIGABA E: UKUTHOTYELWA KWENGXELO YEPFMA

## 1. INKCITHO ENGAGUNYAZISWANGA, ENGENANZUZO NEYILAHLEKO KUNYE NOKULAHLEKA KWEZIPHATHEKAYO

### 1.1 Inkcitho engagunyaziswanga

#### a) Ukuthungelanisa kwenkcitho engagunyaziswanga

Ingcaciso	2024/25	2023/24
	R'000	R'000
Ibhalansi yokuvula	-	-
Inguqu kwibhalansi yokuvula	-	-
Ibhalansi yokuvula njengephinde yamiselwa	-	-
Yongeza: iNkcitho engagunyaziswanga eqinisekisiweyo	-	-
Nganeno: iNkcitho engagunyaziswanga eyenyusiweyo	-	-
Nganeno: iNkcitho engagunyaziswanga engeniyuswanga nesusiweyo	-	-
Nganeno: iNkcitho engagunyaziswanga ebuyisekayo	-	-
Nganeno: iNkcitho engagunyaziswanga engabuyisekanga necinyiweyo	-	-
<b>Ibhalansi yokuvala</b>	<b>-</b>	<b>-</b>

#### Iinowutsi zokuthungelanisa

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ephantsi kovavanyo	-	-
Inkcitho engagunyaziswanga ephathelele kunyaka ongaphambili kulo nyaka	-	-
Ingeneno: iNkcitho engagunyaziswanga citho engagunyaziswanga yalo nyaka siwushukuxayo	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

#### b) Iinkcukacha zalo nyaka siwushukuxayo kunye nophelileyo wenkcitho engagunyaziswanga (ophantsi kovavanyo, isigunyaziso, kunye nophando)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ephantsi kovavanyo	-	-
Inkcitho engagunyaziswanga ephantsi kwezigunyaziso	-	-
Inkcitho engagunyaziswanga ephantsi kophando	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

c) linkcukacha zenkcitho engagunyaziswanga eyenyusiweyo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga eyenyusiweyo	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

d) linkcukacha zenkcitho engagunyaziswanga esusiweyo - (engenyuswanga)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ephantsi ANGATHANGGA yenyuswa ze yasuswa	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

e) linkcukacha zenkcitho engagunyaziswanga ebuyisekayo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ebuyisekayo	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

f) linkcukacha zenkcitho engagunyaziswanga yalo nyaka neyonyaka ongaphambili ethe yacinywa (engabuyisekiyo)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ecinyiweyo	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

*Isidizo esongezelelweyo esiphathelele kuMalungiselelo aphakathi kwaMaqumrhu*

g) linkcukacha zeemeko zokungathotyelwa apho iqumrhu lichaphazeleka kwimeko yokuzimanya namanye amaqumrhu (apho elo qumrhu lingenalo uxanduva lokungathobeli)

Ingcaciso
Ayikho

h) linkcukacha zenkcitho engagunyaziswanga apho iqumrhu lizimanye (apho elo qumrhu ililo elinoxanduva lokungathobeli)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Ayikho	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

i) linkcukacha zamanyathelo oluleko okanye olwaphulomthetho njengomvuka wenkcitho engagunyaziswanga

Amanyathelo oluleko athatyathiweyo
Azikho

## 1.2. Inkcitho engenanzuzo neyilahleko

## a) Uthungelwaniso lwenkcitho engenanzuzo neyilahleko

Ingcaciso	2024/25	2023/24
	R'000	R'000
Ibhalansi yokuvula	-	-
Inguqu kwibhalansi yokuvula	-	-
Ibhalansi yokuvula njengoko ibuyiselwe	-	-
Yongeza: iNkcitho engenanzuzo neyilahleko eqinisekisiweyo	-	-
Nganeno: iNkcitho engenanzuzo neyilahleko ebuyisekayo	-	-
Nganeno: iNkcitho engenanzuzo neyilahleko engabuyisekiyo neyacinywanga	-	-
<b>Ibhalansi yokuvala</b>	<b>-</b>	<b>-</b>

## Iinowutsi zokuthungelanisa

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ebiphantsi kovavanyo	-	-
Inkcitho engenanzuzo neyilahleko ephathelele kunyaka ongaphambili nethe yabonakaliswa kulo unyaka	-	-
Inkcitho engenanzuzo neyilahleko yalo nyaka siwushukuxayo	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

## b) Iinkcukacha zenkcitho engenanzuzo neyilahleko (ephantsi kovavanyo, kwezigunyaziso, nophando)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ephantsi kovavanyo	-	-
Inkcitho engenanzuzo neyilahleko ephantsi kwesigunyaziso	-	-
Inkcitho engenanzuzo neyilahleko ephantsi kophando	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

## c) Iinkcukacha zenkcitho engenanzuzo neyilahleko ebuyisekayo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ebuyisekayo	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

## d) Iinkcukacha zenkcitho engenanzuzo neyilahleko engabuyisekiyo necinyiweyo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ecinyiweyo	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

- e) Iinkcukacha zamanyathelo oluleko nawolwaphulomthetho athatyathiweyo njengomvuka wenkcitho engenanzuzo neyilahleko

Amanyathelo oluleko athatyathiweyo
Awekho

1.3. Isidizo esongezelelweyo esiphathelele kwilahleko yeziphathekayo ngokwemigaqo yePFMA kwiCandelo 55(2)(b)(i) &(iii)

- a) Iinkcukacha zalo nyaka nezonyaka ongaphambili zelahleko yeziphathekayo ngenxa yeentshukumo zolwaphulomthetho

Ilahleko yeziphathekayo ngenxayeentshukumo zolwaphulomthetho	2024/25	2023/24
	R'000	R'000
Ubusela	-	-
Enye ilahleko kweziphathekayo	-	-
Nganeni: eBuyisekayo	-	-
Nganeno: Engabuyisekiyo necinyiweyo	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

- b) Iinkcukacha zelahleko kweziphathekayo

Imeko yenye ilahleko kweziphathekayo	2024/25	2023/24
	R'000	R'000
<i>(Iikhathegori zamaqela amakhulu, kodwa kudweliswe izinto eziphathekayo)</i>	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

- c) Ezinye ilahleko kweziphathekayo ezibuyisekayo

Uhlolo lweelahleko	2024/25	2023/24
	R'000	R'000
<i>(Iikhathegori zamaqela amakhulu, kodwa kudweliswe izinto eziphathekayo)</i>	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

- d) Ezinye ilahleko zeziphathekayo ezingabuyisekiyo nezacinywanga

Uhlolo lweelahleko	2024/25	2023/24
	R'000	R'000
<i>(Iikhathegori zamaqela amakhulu, kodwa kudweliswe izinto eziphathekayo)</i>	-	-
<b>Itotali</b>	<b>-</b>	<b>-</b>

## 2. UKUHLAWULWA EMVA KWEXESHA KUNYE/OKANYE UKUNGAHLAWULWA KWAMASHISHINI

Ingcaciso	linani leeinvoysi	Ixabiso eliHlanganyelweyo
		R'000
li-invoysi ezisemgangathweni ezifumanekileyo	160	1440
li-invoysi ezihlawulwe <b>kwisithuba</b> sama30 eentsuku okanye sexesha ekuvunyelwene ngalo	160	1440
li-invoysi ezihlawulwe <b>emva</b> kwama30 eentsuku okanye kwexesha ekuvunyelwene ngalo	Azikho	-
li-invoysi ezindala kunama30 eentsuku okanye kunexesha ekuvunyelwene ngazo (ezingahlawulwanga nangaphandle kongqzulwano)	Azikho	-
li-invoysi ezindala kunama30 eentsuku okanye kwisithuba sexesha ekuvunyelwene ngalo (ezingahlawulwanga okanye nekungavanwayo ngazo)	Azikho	-

## 3. ULAWULO LWETYATHANGA LEENTENGO

### 3.1 lintengo ngezinye iindlela

Ingcaciso ngephulo	Igama leshishini	Uhlobo lwentengo	Inombolo yesibhambathiso	Ixabiso lesibhambathiso R'000
ILayisensi yeCaseWare	YiAdapt IT	Yibhidi Limited Bid	WCCC_ORD-POA43658	31
<b>Itotali</b>				<b>31</b>

\* Umthengisi nguye kuphela ongumboneleli wesoftwe yeCaseware esetyenziselwa ukuqulunqwa kweNgxelo zeMali zoNyaka.

### 3.2 Iyantlukwano kwanokwandiswa kwezibhambathiso

Ingcaciso ngephulo	Igama leshishini	Uhlobo lohlengahlengiso lwesibhambathiso (uKwandiswa okanye iYantlukwano)	Inombolo yesibhambathiso	Ixabiso lokuqala lesibhambathiso R'000	Ixabiso lokwandiswa okanye leyantlukwano kwisibhambathiso sonyaka ongaphambili (ukuba likho) R'000	Ixabiso lokwandiswa okanye leyantlukwano lesibhambathiso R'000
YiNkonzo yoKhuselo	YiPrinceton Protection Services	Lulwandiso	BD_ORD-43545	39	Alikho	51
YiNkonzo yoKhuselo	YiPrinceton Protection Services	Lulwandiso	GD_ORD-43546	39	Alikho	51
YiNkonzo yoKhuselo	YiPrinceton Protection Services	Lulwandiso	MBCC_ORD-43547	30	Alikho	33
YiNkonzo yoKhuselo	YiPrinceton Protection Services	Lulwandiso	MBOS_ORD-43548	30	Alikho	33
YiNkonzo yoKhuselo	YiPrinceton Protection Services	Lulwandiso	OJ_ORD-43549	30	Alikho	33
<b>Itotali</b>				<b>168</b>		<b>201</b>

### Ingxelo yomphicothizincwadi jikelele kwiPalamente yeNtshona Koloni ngeKomishoni yeNkcubeko yeNtshona Koloni

#### Ingxelo engeengxelo zemali

1. Ndizihlalutyile iingxelo zemali zeKomishoni yeNkcubeko yeNtshona Koloni ezithiwe thaca kwikhasi 3 ukuya kwelama23, eliqulethe ingxelo yesimo ngokwemali ukuya kuthi ga ngomhla wama31 kweyoKwindla ka2025, ingxelo yentsebenzo ngokwemali, ingxelo engeenguqu kwiiasethi eziseleyo, ingxelo yokuthelekiswa kweenkcukacha zesabelomali kunye nezona zixa kulo nyaka uphelileyo, ndawonye neenowuthi ezihlonyelwe kwiingxelo zemali, kuquka nesishwankathelo semigaqonkqubo yocinozincwadi ephambili.

#### Isivaleliso

2. Ngokolu hlalutyio lwam, akukho nto ithe qatha nendibangele ndikholelwe ezi ngxelo zemali azivakalisi ngokuchanekileyo, ngazo zonke iindlela ezivakalayo, isimo seKomishoni yeNkcubeko yeNtshona Koloni ngokwemali ukuya kuthi ga ngomhla wama31 kweyoKwindla ka2025 kwakunye nentsebenzo yayo ngokwemali ndawonye nokungena nokuphuma kwemali ngokweMigangaho eYamkeleke ngokuPhangaleleyo yoMsebenzi woGcinozincwadi (iGRAP) kwanangokwemimiselo yePublic Finance Management Act 1 ka1999 (iPFMA).

#### Uxanduva lwegosa elongameleyo kwezi ngxelo zemali

3. Igosa elongameleyo linoxanduva lokuqulunqwa kwakunye nokudandalaziswa kuhle kweengxelo zemali ngokemigaqo yeGRAP neyePFMA kwanangokwemimiselo yolawulo lwezangaphakathi njengoko libona kunanzelekile igosa elongameleyo ngenjongo yokuvulela ukuqulunqwa kweengxelo zemali ezingenamakhwiniba, nokuba kungenxa yobuqhophololo okanye ngempazamo.
4. Ekuqulunqweni kweengxelo zemali, igosa elongameleyo linoxanduva lokuvavanya isakhono sequmrhu sokuqhuba njengesiqhelo; lidiza, njengoko kulindelekile, imiba ephathelele kwimeko yokuqhuba njengesiqhelo; kwanokusebenzisa isiseko sogcnizoncwadi sokuqhuba njengesiqhelo ngaphandleni kokuba kukho ndibanisela ithile yolawulo emiselwe ngokukuko eceba ukubhangisa eli qumrhu likarhulumente okanye ukuliyekisa ukusebenza, okanye alinayo enye indlela ngaphandle kokwenza oko.

#### Uxanduva lomphicothizincwadi jikelele kuphicotho lweengxelo zemali

5. Uxanduva lwam kukuvakalisa uluvo ngezi ngxelo zemali zilandelayo. Ndilwenze uhlalutyio lwam ngokwemigaqo yoMgangatho waMazwe ngaMazwe woMsebenzi woHlalutyio (iSRE) 2400 (eHlaziyiweyo), iMisebenzi yohlalutyio lweengxelo zemali zangaphambili. Umgangatho lo umisela ukuba ndivalelise ngokuba ikho na into endithe ndayibhaqa endenza ndikholelwe ukuba ezi ngxelo zemali, xa zithatyathwa zizonke, aziqulunqwanga kwiinkalo zonke ngokwemigaqo yesikhokelo esisebenzayo sokunikezelwa kweengxelo. Lo mgangatho ukwamisela ukuba ndithobeke imimiselo echaphazelekayo yendlela yokuziphatha.
6. Uhlalutyio lweengxelo zemali ngokwemigaqo yeSRE 2400 (eHlaziyiweyo) ngumsebenzi wengqinisekiso ongaqibelelanga. Kulindeleke ukuba ndenze iinkqubo, ezithi ubukhulu becala ziquathe ukubuzwa kwemibuzo kubaphathi nabanye abakweli qumrhu liphicothwayo, njengoko kulindelekile, kwanokusebenzisa iinkqubo zohlalutyio, kwanokuhlola ubungqina obufumanekileyo.
7. Iinkqubo ezenziweyo kumsebenzi wohlalutyio mincinci kakhulu kunaleyo yenziwa kuphicotho olwenziwe ngokwemigaqo yeMigangatho yaMazwe ngaMazwe yoPhicotho. Kwangokunjalo, andivakalisi luvo lwaluphicotho ngeingxelo zemali.

## Ingxelo ngengxelo yentsebenzo yonyaka

8. Ngokwemigaqo yePublic Audit Act 25 ka2004 (IPAA) kwanangokwsaziso esiphangaleleyo esikhutshwe ngokwale migaqo; kufuneka ndiphicothe ze ndinikezele ingxelo ngokuba lulutho kwanokuchaneka ngeenkukacha ezingentsebenzo ngokuzithelekisa neenjongo ebezimiselwe kwantlandlolo kwezo zalathisi zentsebenzo zithe zachongwa nezivakalayo ezidandalaziswe kule ngxelo yentsebenzo. Igosa elongameleyo linoxanduva lokuqulunqwa kwengxelo yentsebenzo yonyaka.
9. Ndichonge ezi zalathisi zentsebenzo zilandelayo nezichaphazela inkqubo: ulawulo lwezibonelelo zelifa lemveli kwingxelo engentsebenzo yonyaka ophela ngomhla wama31 kweyoKwindla ka2025. Ndichonge ezo zalathisi zilinganisela intsebenzo yeli qumrhu kweyona misebenzi yalo ingundoqo nebalulekileyo kwinkalo yesizwe, eyeluntu lokuhlala okanye eyokuybandakanyeka koluntu ngokubanzi.
  - Inani lemisebenzi yokuhlolwa kweziza eyenziwe kwiwiza zelifa lemveli kwinqanaba lephondo
  - Inani lemicimbi ethe yasindlekwa kwiziza zelifa lemveli kwinqanaba lephondo ngenjongo yokuphakanyiswa kwezibonelelo zelifa lemveli
  - Inani leenkqubo ezithe zasindlekwa ngenjongo yokuphakamisa ulawulo lwezibonelelo zelifa lemveli
10. Ndivavanye iinkcukacha ezinikezelweyo ngentsebenzo ngezalathisi zentsebenzo ezichongiweyo nezivakalayo ngokuzitghelekisa namakhabathiso aqulunqwe kwinkqubo yolawulo lwentsebenzo kwanakwisikhokelo sokuqulunqwa kweengxelo, njengoko kuchaziwe kwisaziso esiphangaleleyo. Xa kuqulunqwa ingxelo yentsebenzo yonyaka kusetyenziswa le migaqo, iye inikezele iinkcukacha ezilulutho nezichanekileyo kunye nolwazi kubasebenzisi ngocwangciso kwakunye nokufezekiswa kweenjongo zeli qumrhu.
11. Ndenze iinkqubo zokuvavanya ukuba ingaba:
  - izalathisi ezisetyenzisiweyo zocwangciso nezokuqulunqwa kwengxelo yentsebenzo ingathungelaniwa ngqo na nesigunyaziso sentsebenzo yeli qumrhu kwanokuzuzeka kweenjongo zayo ezicwangcisiweyo
  - izalathisi ezichongiweyo eziphathelele zikulungele na ukulinganiselwa kwentsebenzo yeli qumrhu likarhulumente ngokuthelekiswa neyona misebenzi yalo imiselwe ngokwemithetho nephambili kwakunokuba ingaba iinjongo zalo ezicwangcisiweyo zibandakanyiwe na
  - izalathisi zichazwe kakuhle yaye ziyaqinisekiseka ngenjongo yokuqinisekisa ukuba ziqondakala lula yaye zisetyenziswa rhoqo futhi ke ndiyaziqinisekisa neemethodi kunyen eenkqubo ezisetyenziswe ekulinganiseleni intsebenzo
  - iithagethi zingathungelaniwa ngqo ekuzuzekeni kwezalathisi yaye zizezithile, ezithungelaniwe kumaxesha nezilinganisekayo ngenjongo yokuqinisekisa ukuba kuqondakala lula ukuba yintoni na ekufuneka yenziwe, nini, inqanaba elilindelekileyo lentsebenzoz ndawonye nendlela evavanywa ngayo intsebenzo
  - izalathisi kunye neethagethi ekuthe kwanikezelwa ingxelo ngazo kwingxelo yentsebenzo yonyaka zikwafana nezo bezimiselwe kumaxwebhu okuqala nahlaziyiweyo ocwangciso
  - iinkcukacha zentsebenzo ekunikezelwe ingxelo ngazo zinikezelwa kwingxelo yentsebenzo yonyaka ngendlela ekwamiselweyo
  - bukho ubungqina obaneleyo nobuxhasayo ngeenzuzo ekunikezelwe ingxelo ngazo kwanangezizathu ezinikezelweyo nangayiphi na imeko yokuzuzeka kakhulu okanye yokungazuzeki kweethagethi.
12. Ndenze ezi nkqubo ngenjongo yokunikezela ingxelo ngezimvo ezibonakalayo kuphea; kwanokuze ndivakalise uluvo okanye isivaleliso esiqinisekayo.
13. Andibhaqanga nazphi na izinto eziphathekayo ngeenkukacha zentsebenzo ekunikezelwe ingxelo ngazo kwezi zalathisi zentsebenzo zichongiweyo.

## INGXELO YOMPHICOTHI WANGAPHANDLE

**Ingxelo engokuthotyelwa kwemithetho**

14. Ngokwemigaqo yePAA kwaneyesaziso esiphangaleleyo esikhutshwe ngokwale migaqo, kufuneka ndiphicothe ze ndinikezele ingxelo ngokuthotyelwa kwemithetho elawulayo ephathelele kwimiba yemali, ulawulo lwemali kunye nemiba imiba echaphazelekayo. Igosa elongameleyo linoxanduva lokuthotyelwa kwemithetho leli qumrhu likarhulumente.
15. ndenze iinkqubo ngenjongo yokuvavanya ukuthotyelwa kwemimiselo ethile kwemithetho ephambili ngokwemigaqo yemethodoloji yokuqulunqwa kwezimvo zeAGSA. Lo msebenzi ayingomsebenzi wengqinisekiso. Kwangokunjalo, andivakalisi luvu okanye sivaleliso sangqinisekiso.
16. Ngokwenkqubo yeAGSA esele inezimvi, ndikhethe imimiselo ekwemithetho ephambili ngenjongo yokuvavanya ukuthotyelwa kwemimiselo ephathelele kulawulo lwentsebenzo yemali kweli qumrhu, ecacileyo ukuze kuvuleleke ukulinganiselwa novavanyo lwarhoqo, ngelixa ndineenkukacha ezaneleyo yaye ndikwakulungele ngokugqibeleleyo ukunikezela aingxelo ngendlela eqondakalayo. Imimiselo yemithetho echongiweyo ibandakanyiwe kwisihlomelo sale ngxelo yomhicothizincwadi.
17. Andibhaqanda naziphi na iimeko eziphathekayo zokungathotyelwa kwemimiselo yemithetho echongiweyo.

**Iintsilelo kwinkqubo yolawulo lwezangaphakathi**

18. ndiziqwalasele iinkqubo zolawulo lwezangaphakathi ezichaphazela umsebenzi wam kwiingxelo zemali, ingxelo yentsebenzo yonyaka kunye nengokuthotyelwa kwemithetho elawulayo; kodwa ke, injongo yam ibingekuko ukuvakalisa ingqinisekiso ngazo.
19. Andibhaqanga naziphi na iziphene kwinkqubo yolawulo lwezangaphakathi.

**Ulawulo lwenkqubo yokuziphatha ngendlela kwakunye nolawulo lomgangatho**

20. Andiyonxalenye yeli qumrhu likarhulumente ngokwemigaqo yekhowudi yokuziphatha yeMigangatho yeBhodi yaMazwe ngaMazwe yeNdlala yokuZiphatha kubaGcinizincwadi abaqeeshiweyo (kuquka iMigangatho yaMazwe ngaMazwe yokuZimela) (ikhowudi yeESBA) ndawonye neminye imimiselo ephathelele kumsebenziz wam eMzantsi Afrika. Ndilufezekisile nolunye uxanduva lwam ngokwendlela yokuziphatha ngokwemigaqo yale mimiselo kwanangokwemigaqo yekhowudi yeESBA.
21. Ngokwemigaqo yoMgangatho waMazwe ngaMazwe enguLawulo loMgangatho 1, iAGSA ihlala isebenzisa inkqubo egqibeleleyo yolawulo lomgangatho equka imigaqonkqubo kunye neenkqubo ezibhalwe phantsi engokuthotyelwa kwemimiselo yendlelayokuziphatha kwakunye nemigangatho yeengcali eziqeqeshiweyo.

EKapa  
ngowama31 kweyeKhala ka2025



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## INGXELO YOMPHICOTHI WANGAPHANDLE

## Isihlomelo kwngxelo yomphicothizincwadi

## Ukuthotyelwa kwemithetho – imimiselo echongiweyo yemthetho

Imimiselo echongiweyo yemithethotho ingolu hlobo lulandelayo:

Imithetho	Amacandelo emimiselo
IPublic Finance Management Act No.1 of 1999 (PFMA)	ICandelo 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(4)
IMimiselo yeSebe leMali, ka2005	IMimiselo 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a) 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 33.1.1; 33.1.3
IConstruction Industry Development Board Act 38 ka2000	ICandelo 18(1)
UMyalelo weSibini woLungiso weSebe likaZwelonke leMali onguNombolo 5 ka202/21	IMimiselo 17; 25(7A)
UMyalelo weSebe leMali likaZwelonke onguNombolo 5 ka202/21	UMhlathi 4.8; 4.9; 5.3
UMyalelo weSebe leMali likaZwelonke onguNombolo 1 ka2021/22	UMhlathi 1
UMyalelo weSebe leMali likaZwelonke onguNombolo 4 ka2015/16	UMhlathi 2
UMyalelo weSebe leMali likaZwelonke weSCM onguNombolo 4A ka2016/17	UMhlathi 4.1
INowuthi weSebe leMali likaZwelonke yeSCM onguNombolo 03 ka2021/22	UMhlathi 3.4
INowuthi weSebe leMali likaZwelonke yeSCM onguNombolo 11 ka2020/21	UMhlathi 6
INowuthi weSebe leMali likaZwelonke yeSCM onguNombolo 2 ka2021/22	UMhlathi 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
INowuthi yokuSebenza onguNombolo 5 ka2009/10	UMhlathi 3.4(a); 3.4(b); 3.9
INowuthi yokuSebenza onguNombolo 7 ka2009/10	UMhlathi 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
IPreferential Procurement Policy Framework Act 5 ka2000	UMhlathi 3.3
Practice Note 7 of 2009/10	UMhlathi 4.1.2
IPreferential Procurement Policy Framework Act 5 ka2000	ICandelo 1 ICandelo 2.1(a); 2.1(f)
IPreferential Procurement Regulations, ka2017	UMhlathi 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
IPreferential Procurement Regulations, ka2022	UMhlathi 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
IPrevention and Combating of Corrupt Activities Act 12 ka2004	ICandelo 34(1)

INGXELO NGOKWESIMO SEMALI

Amanani ngokwaMawaka eRandi	I(i)Nowuthi	2025	2024
<b>IiAsethi</b>			
<b>IiAsethi zaNgoku</b>			
Imali kunye nezilingana nemali	3	10 200	5 880
Ezifumaneka kwiintengiselwano zonaniselwano	4	111	137
Ezifumaneka kwiintengiselwano ezingezizo ezonaniselwano	5	42	1 542
		<b>10 353</b>	<b>7 559</b>
<b>IiAsethi ziZonke</b>		<b>10 353</b>	<b>7 559</b>
<b>Amatyala</b>			
<b>Amatyala aNgoku</b>			
Iintlawuko ezisusela kwiintengiselwano zonaniselwano	6	2 072	1 773
<b>Amatyala eWonke</b>		<b>2 072</b>	<b>1 773</b>
<b>IiAsethi eziSeleyo</b>		<b>8 281</b>	<b>5 786</b>
Iintsalela eqokeleleneyo		8 281	5 786
<b>IiAsethi eziSeleyo ziZonke</b>		<b>8 281</b>	<b>5 786</b>



INGXELO YESIMO NGOKWEMALI

Amanani ngokwaMawaka eRandi	I(i)Nowuthi	2025	2024
<b>Ingeniso</b>			
<b>Ingeniso esusela kwiintengiselwano zonaniselwano</b>			
lintlawulo ezisusela kwiifasilithi	7	2 211	2 842
Ingeniso yenzala	8	573	439
Enye ingeniso esusela kwiintengiselwano zonaniselwano	9	119	135
<b>Ingeniso esusela kwiintengiselwano zonaniselwano iyonke</b>		<b>2 903</b>	<b>3 416</b>
<b>Ingeniso esusela kwiintengiselwano ezisengezizo ezonaniselwano</b>			
<b>Ingeniso yeentlawulo</b>			
Enye ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano	10	5 922	5 926
lintlawulo kunye neenkxasomali ezifumanekileyo	11	3 745	2 155
<b>Ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano iyonke</b>		<b>9 667</b>	<b>8 081</b>
<b>Ingeniso iyonke</b>		<b>12 570</b>	<b>11 497</b>
<b>Inkcitho</b>			
lintlawulo zophicotho	13	(97)	(66)
Inkcitho ephangaleleyo	14	(3 694)	(2 785)
lintlawulo zobulungu	15	(72)	(54)
lintlawulo kunye neenkxasomali ezihlawuliweyo	16	(290)	(299)
linkonzo zesisa	17	(5 922)	(5 926)
<b>Inkcitho iyonke</b>		<b>(10 075)</b>	<b>(9 130)</b>
<b>Intsalela yalo nyaka</b>		<b>2 495</b>	<b>2 367</b>

INGXELO YEENGUQU KWIIASETHI EZISELEYO

Amanani ngokwamaMawaka eRandi	Iintsalela eqokelelweyo	Itotali yeeasethi ezishiyekileyo
<b>Ibhalansi ngomhla wokuqala kwekaTshazimpuzi ka2023</b>	<b>3 419</b>	<b>3 419</b>
Iinguqu kwiiasethi eziseleyo		
Iintsalela yalo nyaka	2 367	2 367
Iinguqu zizonke	2 367	2 367
<b>Ibhalansi ngomhla wokuqala kwekaTshazimpuzi ka2024</b>	<b>5 786</b>	<b>5 786</b>
Iinguqu kwiiasethi eziseleyo		
Iintsalela yalo nyaka	2 495	2 495
<b>Ibhalansi ngomhla wama31 kweyoKwindla ka2025</b>	<b>8 281</b>	<b>8 281</b>

## IKomishini yeNkcubeko yeNtshona Koloni

Iingxelo Zonyaka Zemali zonyaka ophela ngowama31 kweyoKwindla 2025

## INGXELO YOKUNGENA NOKUPHUMA KWEMALI

Amanani ngokwaMawaka eRandi	I(i)Nowuthi	2025	2024
<b>Ukungena nokuphuma kwemali esusela kwiintshukumo zentsebenzo</b>			
<b>Iirisithi</b>			
Irisithi zemali eziinkozo		7 703	3 944
Ingeniso yenzala		571	437
		<u>8 274</u>	<u>4 381</u>
<b>Iintlawulo</b>			
Imali ehlawuliweyo		(3 954)	(3 416)
<b>Imali engenayo nephumayo eseleyo esusela kwiintshukumo zentsebenzo</b>	18	<u>4 320</u>	<u>965</u>
<b>Eyenyukileyo ngokwemali kwakunye nezo zilingana nemali</b>			
Imali kwakunye nezo zilingana nemali ekuqaleni konyaka		5 880	4 915
<b>Imali kwakunye nezo zilingana nemali ekupheleni konyaka</b>	3	<u>10 200</u>	<u>5 880</u>

INGXELO YOKUTHELEKISWA KWESABELOMALI KUNYE NEZONA ZIXA



**Isabelomali ngokwemali eziinkozo**

	Isabelomali esiPhunyeziweyo	Uhlengahlengiso	Isabelomalo sokuGqibela	Ezona Zixa ngkweentlekiso	Umahluko phakathi kwesabelomali sokugqibela kunye nesona sixa	Isalathiso
<b>Amanani ngokwaMawaka eRandi</b>						

**Iingxelo yeNtsebenzo ngokweMali**

**Ingeniso**

**Ingeniso engasuseli kwirhafu**

Iintengo zeemveliso kunye neenkonzo ezingezizo iiasethi zorhwebo	3 254	-	3 254	3,836	582	23.1
Ingeniso yequmrhu engasuseli kwiintengo	355	-	355	571	216	23.2
Iintlawulo ezifumanekileyo (iintlawulo zeSebe)	655	-	655	3,745	3 090	23.3
<b>Ingeniso iyonke</b>	<b>4 264</b>	<b>-</b>	<b>4 264</b>	<b>8,152</b>	<b>3 888</b>	

**Inkcitho**

Iimveliso neenkonzo	(3 949)	-	(3 949)	(3 542)	407	23.4
Iintlawulo neenxasomali	(315)	-	(315)	(290)	25	23.5
<b>Inkcitho iyonke</b>	<b>(4 264)</b>	<b>-</b>	<b>(4 264)</b>	<b>(3 832)</b>	<b>432</b>	

**Iintsalela**

<b>Esona Sixa ngokuThelekiswa njengoko sidiziwe kwiSabelomali kunye neYona</b>	-	-		4 320	4 320	
--	---	---	--	-------	-------	--

**Ngxelo yokuThelekisa**

**Uxolelwaniso (okusebenzayo)**

**Umahluko ngokwesiseko**

**(okusebenzayo)**

Iintengo zeemveliso kunye neenkonzo ezingezizo iiasethi zorhwebo				(6)		
Ingeniso yequmrhu engasuseli kwiintengo				2		
Enye ingeniso engasuseli kwirhafu (iiNkonzo zesisa)				5 922		
Iimveliso neenkonzo				(321)		
Iimveliso neenkonzo (iiNkonzo zesisa)				(5 922)		

**Umahluko ngokwamaxesha**

**(okusebenzayo)**

Iintengo zeemveliso neenkonzo ezingezizo ezorhwebo				(1 500)		
--	--	--	--	---------	--	--

**Umahluko kwiqumrhu**

<b>Esona Sixa sikwiNgxelo yeNtsebenzo ngokweMali</b>				2 495		
--	--	--	--	-------	--	--

Amanani ngokwaMawaka eRandi

I(i)Nowuthi

2025

2024

## 1. Ukunikezelwa kweeNgxelo zeMali zoNyaka

Imigaqonkqubo yogcinozincwadi ebalulekileyo nesetyenzisiweyo hekuqulunqweni kwezi ngxelo zemali zonyaka idandalaziswe ngezantsi apha.

### 1.1 Isiseko soqulunqo

Ezi ngxelo zemali zonyaka ziqulunqwe ngokwemigaqo yeMigangatho eYamkeleke ngokuPhangaleleyo yoGcinozincwadi (iGRAP), ekhutshwa yiBhodi yeMigangatho yoGcinozincwadi ngokwemigaqo yeCandelo 91(1) lePublic Finance Management Act (uMthetho 1 ka1999).

Ezi ngxelo zemali zonyaka ziqulunqwe ngokwenkqubo yezongezelelo yogcinozincwadi futhi ke ngokwemigaqo yenkqubo yeendleko yasezimbalini njengesiseko sokulinganisela, ngaphandle kokuba kuchazwe ngolunye uhlobo. Zinikezelwe ngokweRandi yoMzantsi Afrika.

Onke amanani enziwe ngqukuva asondezwa kwelona waka lisondeleyo.

Isishwankathelo semigaqonkqubo ebalulekileyo yogcinozincwadi, esele isetyenziswe ngokothungelwano ekuqulunqweni kwezi ngxelo zemali zonyaka, sidizwe ngezantsi apha.

### 1.2 Ingamango yokuba kuya kuqhutywa njengesiqhelo

Ezi ngxelo zemali zonyaka ziqulunqwe ngokusekelwe phezu kwento ethi iqumrhu eli liya kuqhuba nokusebenza njengesiqhelo ubuncinci isithuba seenyanga ezilishumi elinambini.

### 1.3 Eziphathekayo

Izishiyelelo okanye iimposiso kwizinto zizeziphathekayo ukuba zinakho, nganyenganye okanye ngokwengqokelela, ukubanefuthe kwizigqibo okanye kwiimvavanyo zabasebenzisi phezu kwesiseko esiziingxelo zemali. Ukuphatheka kuxhomekeke kuhlobo okanye kubungakanani besishiyelelo okanye semposiso xa zijongwa ngokweemeko ezingqongileyobye. Uhlobo nobungakanani bomba weenkukacha, okanye ingqokelela yazo zombini, ingayiyo into eba nefuthe kwisiphumo.

Ukuvavanya ukuba isishiyelelo okanye imposiso singaba nefuthe na kwizigqibo zabasebenzisi, ze zibe zeziphathekayo, kudinga ingqwalasela yeempawu zabo basebenzisi. ISikhokelo sokuqulunqwa noKunikezelwa kweeNgxelo zeMali kumisela ukuba kucingeleke ukuba abasebenzisi banolwazi oluphangaleleyo ngorhulumente, iintshukumo zakhe, ugcinozincwadi kunye nokulngela ukufunda iinkukacha ngokuzinikela okulindelekileyo. Ngoko ke, uvavanyo olo lunika ingqwalasela indlela abasebenzisi abanezo zakhono abanokulindeleka ukuba bafumane ifuthe ekwenzeni nasekuvavanyeni izigqibo.

### 1.4 Izimvo ezibalulekileyo kunye nemithombo yokuthelekelela iintandabuzo

Iqumrhu eli lenza iintelekelelo neengcingelo eziphathelele kwikmva. Iintelekelelo eziziziphumo zoku ziya kuthi ngokwengcaciso zingafani zichaphazele ezona ziphumo. Iintelekelelo nezimvo ziyaqhuba nokuvavanywa yaye zisekelwe kumava asezimbalini kunye neminye imiba, kuquka nokulindelekileyo ngokweentshukumo ezisezayo ekukholeleka ukuba zizezisemgangathweni phantsi kwezi meko. Iinelelekelo kunye neengcingelo ezinomngcipheko omkhulu wokudala iinguqu ezibalulekileyo kwizixa ezipheethe iiasethi kunye namatyala kwisithuba sonyakamali ozayo kuboniswana ngazo ngezantsi apha.

## 1.4 Izimvo ezibalulekileyo kunye nemithombo yokuthelekelela iintandabuzo (ziyaqhuba)

### Ezifumanekayo

Iqumrhu eli livavanya ezifumanekayo zokonakalisekpheleni kwexesha lengxelo ngalinye. Ekumiseleni ukuba ilahleko yokonakaliseka kufuneka irekhodwe njengentsalela okanye njengentsilelo, iqumrhu lenza izimvo zokuba ingaba zikho na iinkcukacha eziqwalaselekayo ezidiza ukucutheka okulinganisekayo ekungeneni nasekuphumeni kwemali kwixa elizayo elithelekelekayo kwiasethi yemali.

Ezifumeneke ngokokonakaliswa zibalwa ngokwesiseko sepotifoliyo, ngokusekelwe kwimilinganiselo yelahleko yasezimbalini, ehlenghlengiswe ngokweemeko zesizwe nezecandelo zezoqoqosho kunye nezinye izalathisi ezikhoyo ngomhla wokunikezelwa kwengxelo ethungelana nezo zikhoyo kakade kwipotifoliyo. Le milinganiselo yelahleko yonyaka isetyenziswa kwiibhalansi zeemalimboleko ezikwipotifoliyo nelinganiselwe kwithuba lokuvela kwelahleko.

### Ukuvulelwa kwezonaliso

Intelekeleko yesonaliso kwezo zifumnekayo yenziwa xa ukuqokelelwa kwesixa esipheleleyo kungaskwazeki. Isimiselo setyala lesonaliso siya kubalwa kwezifumaneka ngenxa yorhwebo kuphela. Ummiselo ophela wesonaliso weli qumrhu uy kubala ngokomtyali ngamnye ngamnye okanye ke ubuncinci ngokwekhabathiso lomngcipheko ngalinye.

## 1.5 Impahla, iplanti kunye nezixhobo

Impahla, iplanti kunye nezixhobo ziziasethi eziphathekayo ezingezozangoku (kuquka neeasethi eziziziseko zophuhliso) eziselugcinweni lokuze zisetyenziswe ekuvelisweni okanye ekunikezelweni kweemveliso okanye iinkonzo, ezizezokuqeshiswa kwabanye, okanye ngeenjongo zezolawulo, yaye kulindeleke ukuba zisetyenziswe kwisithuba sexesha elingekho linye.

Indleko yento nganye eyimpahla, eyiplanti kanye nesisixhobo ithatyathwa njengeasethi xa:

- Kungenzeka ukuba iinzuzo okanye isakhono senkonzo yexesha elisezayo eyayanyaniswa naloo nto iya kuwela kweli qumrhu; ze
- Indleko yaloo nto lilinganiseke ngokuchanekileyo.

Iiasethi ezithengwe kunyakamali kuye kuphiswe ngazo kwiSebe leMicimbi yeNkcubeko neMidlalo (iDCAS) ngenjongo yokuqinisekisa ulawulo olululo lweeasethi. Ekupheleni konyaka iiasethi ziyayeka ukunakanwa ukuze kube nokuthatyathelwa uxanduva lweso siphoo ngokwexabiso eliphethweyo ukuya kuthi ga ngomhla wama31 kweyoKwindla minyaka le.

## 1.6 Izixhobo zemali

Izixhobo zemali zequmrhu zibekwe ngokwekhathegori yeeasethi zemali okanye zamatyala.

Isixhobo semali siso nasiphina isivumelwano esenza iasethi yemali yequmrhu elithile kunye netyala lemali okanye inzala eseleyo yelinye iqumrhu.

Indleko ecinyiweyo yeasethi yemali okanye yetyala lemali sisixamapho imali yexabiso okanye ityala lezemali lilinganiswa ekwenzeni ukwamkelwa kwemali yokuqala, kunye okanye i-thabatha okanye i-thabatha okanye i-thabatha i-armoriveration yendlela yokufumana inzala phakathi kwenani lokuqala kunye nesixamali evuthiweyo, kwaye kuthatyathwe nakuphi na ukuncitshiswa (ngokuthe ngqo okanye ngokusebenzisa iakhawunti yesibonelelo) ngenxa yokuncitshiswa kwexabiso okanye ukungaqokeleleki.

Umngcipheko womlinganiselo wenzala ngumngcipheko ofanelekileyo okanye ukungena nokuphuma kwemali kwexesha elizayo kwesixhobo semali kuya kuguquguquka ngenxa yotshintsho kwimilinganiselo yenzala yemarike.

Iimalimboleko ezihlawulwayo ngamatyala emali, ngaphandle kwawexesha elifutshane ahlawulwayo ngemimiselo yetyala eqhelekileyo.

### Ukuhlelwa

Iqumrhu eli linezi ntlobo zilandelayo zeeasethi ezinexabiso lemali (amahlelo kunye namakhabathiso) njengoko kudiziwe ebusweni bengxelo yesimo ngokwemali okanye kwiinowuthi ezilapho:

## 1.6 Izixhobo zemali (ziyaqhuba)

### Ihlelo

Imali kunye nezilingana nemali  
Ezifumaneka kwiintengiselwano zonaniselwano  
Ezifumaneka kwiintengiselwano ezingezizo ezonaniselwano

### Ikhathiso

Yiasethi yemali elinganiselwa kwindleko ecinyiweyo  
Yiasethi yemali elinganiselwa kwindleko ecinyiweyo  
Yiasethi yemali elinganiselwa kwindleko ecinyiweyo

Iqumrhu eli linezi ntlobo zilandelayo zamatyala emali (amahleko namakhabathiso) njengoko kudiziwe ebusweni bengxelo yesimo semali okanye kwiinowuthi ezilapho:

### Ihlelo

Ezihlawulwe ngokweentengiselwano zonaniselwano

### Ikhathiso

Ityala lemali elinganiselwe ngokwendleko ecinyiweyo

### Umlinganiselo wokuqala weeasethi zemali kunye namatyala emali

Iqumrhu lilinganisela iiasethi zemali kunyenamatyala email, ngaphandle kwezo ezithi kwenziwe umlinganiselo kuzo ngokwexabiso elihle, okokuqala ngokwexabiso elihle ze kongezwe iindleko zentengiselwano ezithi ngokuthe ngqo zibe ngumvuka zokuthengwa okanye zokukhutshwa yetyala leasethi okanye lemali.

Iqumrhu lilinganisela zonke ezinye iiasethi zemali kwakunye namanye amatyala email zasekuqaleni ngokwexabiso elihle.

### Umlinganiselo olandelayo weeasethi zemali kunye namatyala emali

Iqumrhu eli lilinganisela zonke iiasethi zemali kunye namatyala email emva kokunakanwa kwasekuqaleni kusetyenziswa la makhabathiso alandelayo:

- Izixhobo zemali ngexabiso elihle.
- Iiasethi zemali ngexabiso elicinyiweyo.

Zonke iiasethi zemali zexabiso elicinyiweyo zimele ukuhlalutyelwa umonakalo.

Ixabiso elicinyiweyo leasethi yemali lisisixa apho iasethi yemali okanye ityala lemali lilinganiselwa kwixabiso lasekuqaleni kuthatyathwe iintlawulo eziphambili, ze kongezwe okanye kuthatyathwe ixabiso elicinyiweyo elongezelelekayo kusetyenziswa imethodi yenzala esebenzayo yawo nawuphi na umehluko ophakathi kwesixa sokuqala kunye nesixa sasekugqibeleni, ze kuthatyathwe naluphi na unciphiso (ngokuthe ngqo okanye ngokuthi kusetyenziswe iakhawunti yesibonelelo) kwimeko yomonakalo okanye ekungabuyisekini kwinkalo yeeasethi zemali.

### Iingqwalasela zomlinganiselo wexabiso elihle

Abaphathi bamisele ixabiso elihle besenzela izixhobo zemali ngokuthi kusetyenziswe amacebo athile okumisela amaxabiso. Oku ke kuquka ukusetyenziswa kweentengiselwano ezinothotho lwamahlakani, ukubhekiswa kwezinye izixhobo afana kakhulu, uhlalutylo lokungena nokuphuma kwemali ezinezaphulelo nezixhomekeke kancinci kumagalelo equmrhu ngalinye.

### Iiasethi ezilinganiselwa ngendleko ecinyiweyo

Ukuba bukho ubungqina obuqinisekisekayo bokuba ikho ilahleko ebangelwe ngumonakalo lityala lemali elinganiselwa ngokwendleko ecinyiweyo zemali ezilinganiselwe ngokwendleko ecinyiweyo, isixa selahleko leyo silinganiselwa ngomahluko ophakathi kwexabiso eliphethwe yiloo asethi kwakunye nexabiso langoku eliqikelelwa lemali eza kungena iphume kwithuba elisezayo (ngaphandle kweelahleko zamatyala aseza kubakho ezingkaveli) eyaphulelwe ngokwezinga lenzala elisebenzayo leasethi yemali. Isixa esikhoyo ngoku seasethi siyehlisa ngokuthi kusetyenziswe iakhawunti yesibonelelo. Isixa selahleko sinakakwa kwintsalela okanye kwintsilelo.

Ukuba, kwithuba elisezayo, siyehla isixa selahleko ebangelwe ngumonakalo ze izinga loko kwehla libe lingahlanganiswa ngokuzimeleyo nomsitho owenzeka emva kokunakanwa komonakalo, ilahleko ebikhe yanakanwa ngaphambili ibuyiswa umva ngokuthi kuhlengahlengiswe iakhawunti yesibonelelo. Ukubuyiswa oku akuyi kukhokelele kwisixa esiphethweyo seasethi yemali leyo inesixa esingaphaya kwendleko ecinyiweyo ukuba ilahleko yomonakalo ibinganakanwanga ngomhla womonakalo ethe yabuyiswa. Isixa sokuyiswa sinakanwa ngokwentsalela okanye ngokwentsilelo.

Apho konakaliswa iiasethi zemali ngokuthi kusetyenziswe iakhawunti yesibonelelo, isixa selahleko sinakanwa ngokwentsalela okanye ngokwentsilelo kwiinkqubo zenkcitho yokusebenza. Xa ezo asethi zemali zicinywa, ukucinywa kwazo kwenziwa ngokuthelekiswa neakhawunti yesibonelelo echaphazelekayo. Ezinye izixa ezithi zifunyaniswe ekuhambeni kwexesha nezazikhe zacinywa ziye zifakwe kwiincitho zokusebenza.

## 1.6 Izixhobo zemali (ziyaqhuba)

### Ukunganakanwa

#### Iiasethi zemali

Iqumrhu eli liye lingazinakani iiasethi zemali lisebenzisa ugcinozincwadi lomhla worhwebo.

Ekunganakanweni kweasethi yemali iyonkee, umahluko ophakathi kwesixa esiphethweyo kunye nendibanisela yengqwalasela ethe yafumaneka inakanwa ngokwentsalela okanye ngokwentsilelo.

#### Amatyala emali

Iqumrhu eli liyalisusa ityala lemali (okanye inxalenye yetyala lemali) kwingxelo yalo yesimo semali xa lithe lacinywa — oko ke kukuthi, xa uxanduva oludizwe kwisibhambathiso luthe lwenziwa, lwarhoxiswa, lwaphelelwa lixesha okanye lwasuswa.

Umahluko ophakathi kwesixa esiphethweyo setyala lemali (okanye inxalenye yetyala lemali) elithe lacinywa Kanye ladluliselwa kwelinye iqumrhu ze ingqwalasela yahlawulwa, kuquka naziphi na iiasethi ezingenaxabiso lamali ezithe zadluliselwa okanye zathatythwa, linakanwa kwintsalela okanye kwintsilelo. Nawaphi na amatyala asuswayo, axolelwe okanye athatyathwa lelinye iqumrhu ngokuthi kusetyenziswe iinkqubo zeentengiselwano ezingengomvuka wonaniselwanoadizwa ngokwemigaqo yoMgangatho weGRAP ngeNgeniso esusela kwiiNtengiselwano ezingezo zaNaniselwano (kwiiRhafu neeNtlawulo).

## 1.7 Ezifumaneka ngokwemithetho

Ezifumaneka ngokwemigaqo yeMithetho zizezifumaneka ngokususela kwimithetho, imimiselo exhasayo, okanye iindlela ezikwafanayo, nezidinga ukuhlawulwa ngokugqibeleleyo lelinye iqumrhu ngemali eziinkonzo okanye ngenye iasethi enxabiso lemali.

Isixa esiphethweyo sisixa apho iasethi inakanwa kwingxelo yesimo ngokwemali.

Inkqubo yendleko yinkqubo esetyenziselwa ukuqulunqa iingxelo zemali ngezifumaneka ngenxa yomvuka wemithetho edinga ukuba ezo zifumanekayo ukuba zilinganiseke ngokwesixa sazo seentengiselwano, kongezwe inzala eyandileyo kwakunye nezinye iindleko (apho kwenzekayo) ze, kuthatyathwe naziphi na iilahleko ezingumvuka womonakalo nazo naziphi na izixa ezithe zayeka ukunakanwa.

Izinga lenzala elimiselweyo lizinga lenzala kunye/okanye isiseko esidizwe kwimithetho, kwimimiselo exhasayo okanye ngezinye iindlela.

Isixa sentengiselwano sento efanekayo ngokwezomthetho sithetha isixa esidizwe, okanye esibalwe, sarhafwa okanye satshajwa ngokwemigaqo yemithetho, imimiselo exhasayo, okanye ngezinye iindlela ezikwafanayo.

## 1.8 Iinkalo zokuzinikela

Izinto zihlelwe njengeenkalo zokuzinikela xaiqumrhu lizinikele kwiintengiselwano ezisezayo eziza kuthi zikhokelele ekuphumeni kwemali.

Izidandalaziso zilindelekile kwinkalo yeemeko zokuzinikela kwizibhambathiso ezinganakanwanga.

Iinkalo zokuzinikela ekunyanzeleke isidandalaziso kuzo ukuze kube nokuzuzeka ukumisela okuhle kufuneka zidandalaziswe kwinowuthi ehlonyelwa kwiingxelo zemali, ukuba zombini ezi meko zilandelayo zizuzekile:

- Izibhambathiso kufuneka zingarhoxiseki okanye zirhoxiseke kuphela ngendleko enkulu (umzekelo, izibhambathiso zeenkondo zokulungiswa kweekhompuyutha okanye zezilungiso kwizakhiwo); yaye
- Izibhambathiso kufuneka ziphathelele kwinto engeyiyo eqhelekileyo, emiyo, yoshishino lombuso okanye lwequmrhu – ngoko ke, izinikezelo kwimivuzo ephathelele kwizibhambathiso zengqesho okanye kwinzuzo yesibonelelo azibandakanywa.

## 1.9 Ingeniso esusela kwiintengiselwano zonaniselwano

### Ukunakana

Ingeniso inakanwa xa kubonakala ngathi iinzuzo ezisezayo zoqoqosho okanye inkonzo esengavela iya kuza kweli qumrhu yaye xa isixa sengeniso singalinganiseka ngokuchanekileyo, yaye amakhabathiso athile amiselweyo azuzekile kwiintshukumo zeli qumrhu. Ingeniso esusela eknikezelweni kweenkonzo inakanwa kwintsalela okanye kwintsilelo ngokomyinge kwinqanaba lokuqosheliswa kwentengiselwano ngomhla wokunikezelwa kwengxelo.

Ingeniso kukungena kweenzuzo zoqoqosho zizonke okanye inkonzo esengeza kwisithuba sokunikezelwa kwale ngxelo xa oko kungena kwemali kukhokelela kwiiasethi ziphelele, ezingekuko ukwanda okuphathelele kwigalelo labanini.

Intengiselwano yoniselwano yileyo apho iqumrhu lifumana iiasethi okanye iinkonzo, okanye linamatyala eliwacimileyo, zelithi ngokuthe ngqo linike ngokwentelekelelo ixabiso elilinganayo (ubukhulu becala ngokweemveliso, iinkonzo okanye ngokusetyenziswa kweeasethi) kwelinye ihlakano ngonaniselwano.

Ixabiso elihle ekunganiselwana ngalo ngeasethi, okanye kuhlawulwe ityala, phakathi kwamahlakani anolwazi, afunayo kwintengiselwano equka amanye amahlakani azimeleyo.

### Umlinganiselo

Ingeniso ilinganiselwa ngokwexabiso elihle lengqwalasela efumanekileyo okanye eza kufumaneka. Isixa esi asiqwalaselwa ukuze silinganiselwe ngokuchanekileyo de abe onke amacebo okujongana neemeko ezinokwela eziphathelele kwintengiselwano zibe zisombululekile.

### Inzala, iinzuzo zamalungkanye nezabelo

Inzala inakanwa kwintsalela okanye kwintsilelo, kusetyenziswa imethodi yezinga elisebenzayo lenzala.

## 1.10 Inzuzo esusela kwiintengiselwano ezingezizo ezonaniselwano

### Ukunakana

Ukungena kwezibonelelo ezisusela kwiintengiselwano ezingezizo ezonaniselwano nezinakanwa njengeasethi zinakanwa njengengeniso, ngaphandleni kwebakala lokuba ityala likwanakanwa kwinkalo yoko kungena kwemali.

Njengequmrhu elikhohisa uxanduva olukhoyo ngalo muzuz kwinkalo yokungena kwezibonelelo ezisusela kwintengiselwano engeyiyo eyonaniselwano ezinakanwa njengeasethi, icutha isixa esiphethweyo setyala ze inakane isixa sengeniso esilingana neso sicuthiweyo.

### Umlinganiselo

Ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano ilinganiselwa ngokwesixa esenyusiweyo kwiiasethi eziseleyo ezinakanwa leli qumrhu.

Xa, njengomvuka wentengiselwano engasuseli kunaniselwano, iqumrhu lithi linakane iasethi, likwanakana nengeniso elingana nesixa seeasethi ezilinganiselwe kwixabiso elihle ukuya kuthi ga ngomhla wokuthngwa kwazo, ngaphandleni kokuba kukwalindeleke ukuba kunakanwe ityala. Apho ityala kulindeleke ukuba linakanwe liya kulinganiselwa ngokweyona ngqikelelo ingcono yesixa ekulindeleke ukuba sihlawulwe kwelo tyala ngomhla wokunikezelwa kwengxelo, kwakunye nesixa soko kwenyuswa kwiiasethi eziseleyo, ukuna zikho, ezinakanwa njengengeniso. Xa ityala lithe ekuhambeni kwexesha lacuthwa, kuba kuthe kwahla isehlo esirhafelwayo okanye umathango uthe wakhohiseka, isixa soko kwehliswa kwelo tyala sinakanwa njengengeniso.

### Iinkxasomali ezinemiqathango kunye neerisithi

Ingeniso efumaneka kwiinkxasomali ezinemiqathango, izisa kunye neemali ezingenayo zinakanwa njengengeniso de kufikelele apho iqumrhu eli lithi lithobele nayiphi na kule migaqo, imiqathango emiselwe kwesi sivumelwano. De kube kanti imigaqo, imiqathango okanye uxanduva izuzekile, kulapho kunakaneka khona ityala.

## 1.10 Ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano (ziyaqhuba)

Inzala esusela kutyalomali ithatyathwa ngokwemigaqo yemiqathango yeenkxasomali. Ukuba kufuneka ibuyisiwe kulowo ebeyizisile iyarekhodwa njengenxaenye yamatyala ze ukuba akunjalo, inakanwa njengenzala ezuzekileyo kwingxelo ngokwentsebenzo.

Iinkxasomali zibuyekeza iqumrhu ngeenkcitho elizenzileyo zinakanwa kwintsalela okanye kwintsilelo kwisiseko senkqubo kumaxesha amaxesha afanayo nalawo kunakanwe ngawo ezo nkcitho.

### Izipho nezisa, kuquka neemveliso zesisa

Izipho nezisa, kuquka neenkonziso zesisa, ziyakanwa njengeeasethi kunye nengeniso xa kukwazeka oko kukwazeka ukuze iinzuzo zoqoqosho okanye inkonziso esezayo iya kulandela kwiqumrhu kwakunye nexabiso elihle leeasethi lingalinganiseka ngokuchanekileyo.

### Iinkonziso zesisa

Iqumrhu linakane iinkonziso zesisa ezibalulekileyo kwimisebenzi yalo kunye/okanye neenjongo zenkqubo yokuhanjiswa kweenkonzo. Ingeniso echaphazelekayo inakanwa xa kukwazeka kuba iinzuzo zoqoqosho zexesha elizayo okanye iinkonziso ezinokubela ziya kuza kweli qumrhu yaye zingalinganiseka ngokuchanekileyo. Inkcitho elinganayo ngexabiso inakanwa ngoko nangoko ukuze kusetyenziswe inkonziso.

Apho iinkonziso zingenkulu kwimisebenzi yeli qumrhu yaye/okanye iinjongo zenkqubozingawakholisayo amakhabathiso okunakanwa, iqumrhu lidiza isimo kuny nohlobo lweenkonzo zesisa ezithe zafumaneka kwisithuba sokuqulunqwa kwale ngxelo.

Iinkonziso zesisa zinikezelwe ngabantu abakumaqumrhu, ngaphandle kwentlawulo, kodwa ke kungafuneka kuqale kumelwane nemigaqo.

## 1.11 Ukuguqulelwa kweemali zamanye amazwe

### Iintengiselwano ngeemali zamanye amazwe

Iintengiselwano ngeemali yelinye ilizwe irekhodwa kunanako lokuqala ngokweRandi, ngokuthi kufakwe kwisixa sale mali yelinye ilizwe umyinge wezinga lonaniselwano lelo xesha phakathi kwemali yelizwe eseebenzayo kwakunye naleyo yelizwe langaphandle ngomhla waloo ntengiselwano.

Iintengiselwano ezenziwe ngeemali zamanye amazwe ziguqulelwa ngokwezinga lonaniselwano elulawulayo ngomhla waloo ntengiselwano. Iimveliso zemali ezenziwe ngeemali zamanye amazwe ziguqulelwa ngokwezinga lonaniselwano elilawulayo ngomhla wokuqulunqwa kwale ngxelo. Iinzuzo okanye iilahleko ezisusela ekuguqulelweni zitshajwa ngokuthelekiswa nentsalela/nentsilelo.

## 1.12 Amanani athelekisekayo

Apho kunyanzelekileyo, kuthe kwaphinda kwahlelwa amanani entelekiso ngenjongo yokuba athungelane neenguqu ngokwesinikezelo salo nyaka sikuwo.

## 1.13 Inkcitho

### Iintengiselwano zemali ngeasethi kunye namatyala

Amatyala ayacinywa xa kufunyaniswe ukuba awabuyiseki. Amatyala acinyweyo ayaphelela kwisixa sokonga kunye/okanye ukungasetyenziswa ngokwaneleyo kweemali ezabiweyo. Ukucinywa oku kwenzeka ekupheleni konyaka okanye xa iimali ziseko. Akukho mmiselo wenziwayo ngeemali ezingabuyisekiyo kodwa ke izixa ziyadandalaziswa njengenowuthi yesidandalaziso. Zonke ezinye iilahleko zinakanwa xa sele sinikezelwe isigunyaziso sokunakanwa kwaso.

## IMIGAQONKQUBO YOGCINOZINCWADI

**1.13 Inkcitho (ziyaqhuba)****Inkcitho engenanzuzo neyilahleko**

Inkcitho engenanzuzo neyilahleko ithetha inkcitho eyenzelwe ilize nanto engeyinqandekile ukuba bekuthe kwabonakaliswa inkathalo noko.

Inkcitho engenanzuzo neyilahleko inakanwa okokuqala kwiinowuthi ezihlonyelwa kwiingxelo zemali xa sele ziqinisekisiwe izixa.

Inkcitho engenanzuzo neyilahleko inakanwa xa kungenzeka ukuba isixa eso singabuyiseka kwelo qumrhu lityalayo yaye eso sixa silinganiseka ngokuchanekileyo, efanekayo yona inakakwa njengeasethi kwiingxelo yesimo semali.

Oku kufumanekayo kulinganiselwa ngesixa esilindeleke ukuba sibuyiseke de kube lelo xesha lokuba inkcitho ibuyisekile kumntu obetyala okanye icinyiwe njengengabuyisekiyo kwiingxelo yentsebenzo zemali.

**Inkcitho engagunyaziswanga**

Inkcitho engagunyaziswanga njengoko ichaziwe kwiCandelo 1 lePFMA yinkcitho engeyiyo leyo igunyazisiweyo, evela ngokungathobeli okanye ephikisanayo nemimiselo yawo nawuphi na umthetho olawulayo, kuquka –

- a. lo Mthetho; okanye
- b. uMthetho iState Tender Board Act, ka1968 (uMthetho onguNombolo 86 ka1968), okanye nayiphi na ikmimiselo eyenziwe ngokwemigaqo yalo Mthetho okanye
- c. nawuphi na umthetho wephondo omisela iinkqubo zeentengo kuloo rhulumente wephondo.

Inkcitho engagunyaziswanga inakanwa okokuqala kwiinowuthi ezihlonyelwa kwiingxelo zemali xa inkcitho ithe yafumaniseka ze isixa saqinisekiswa njengesingagunyaziswanga.

Ukuba inkcitho ayithanga yahoyakalala kuloo khala uchaphazelekayo yaye akukho sigunyaziso sokubuyisa isixa eso ngokomthetho kuloo mntu uchaphazelekayo, inkcitho engagunyaziswanga iye iphinde ihlahlelwe ze inakanwe njengefumanekileyo (iasethi) kwiingxelo yesimo ngokwemali. Le mfumaneko ilinganiselwa ngokwesixa esimele ukubuyiseka.

Ukuba akukho zinzuzo zoqoqosho zisezayo ezilindelekileyo eziza kungena kweli qumrhu yaye akukho namathuba okuba zibuyiseke, inkcitho leyo iyacinywa njengencitho (engabuyisekiyo).

**Iintlawulo neenkxasomali**

Iintlawulo kunye neenkxasomali zinakanwa njengencitho xa isigunyaziso sokugqibela sentlawulo sithe sanikezelwa kwinkqubo (ungadlulanga umhla wama31 kweyoKwindla kunyaka ngamnye).

**1.14 Intsalela eQokeleleneyo**

Intsalela ethe yazuzeka imele umahluko oseleyo ophakathi kweeasethi zizonke kunye namatyala ewonke eli qumrhu. Naziphi na iintsalela kunye neentsilelo ezithe zabhaqeka kunyakamali othile zifakwa/zitsalwa kwezo ntsalela/ntsilelo zithe zazuzeka. Uhlengahlengiso lonyaka ongaphambili, oluphathelele kwiingeniso kunye nenkcitho, lutsalwa/lufkwa kwintsalela/kwintsilelo ethe yazuzeka xa kusenziwa uhlengahlengiso oluqwalaselwa ngemva.

### 1.15 linkcukacha ezingesabelomali

Isabelomali esiphunyeziweyo siqulunqwa ngokwesiseko semali eziinkonzo ze sinikezelwe ngokohlelo loqoqosho oluthungelani swa neenjongo zesiphumo sentsebenzo. IGRAP 24 imisela ukuba ingxelo yesabelomali idandalaziswe ngokwesiseko esithelekisekayo kweso Sabelomali besiPhunyeziwe kuquka kohlelo lwesabelomali njengok lupapashiwe.

Isabelomali esiphunyeziweyo sijongana nethuba lemali elisusela ngomhla we4/1/2024 ukuya ngowe3/31/2025.

lingxelo zemali zonyaka kunye nesabelomali azikho kwisiseko esinye sogcinozincwadi ngoko ke kuthe kwaqosheliswa intelektiso yezixa ezabiweyo kwisithuba sokuqulunqwa kwengxelo kwiNngxelo yentelekiso yesabelomali kunye nezona zixa.

Abaphathi bayithatha iyantlukwano ephathekayo njengeyntlukwano kwesi sabelomali somyinge we5% nangaphezulu. Izizathu zeyantlukwano ephathekayo zicaciswa kwiiNowuthi ezihlonyelwe kwiiNngxelo zeMali zoNyaka.

### 1.16 Amahlakani azalanayo

Ihlakani elizalanayo ngumntu okanye iqumrhu elinesakhono sokulawula okanye zisebenzisane ngokulawula elinye ihlakani, okanye libonakalise impembelelo emandla kwelinye ihlakani, okanye ngolunye uhlobo, okanye iqumrhu elinemele ukulawulwa ngendlela eqhelekileyo, okanye intsebenziswano yolawulo.

Ulawulo ngamandla okulawula imigaqonkqubo yokulawula imali neyokusebenza yequmrhu ngenjongo yokuzuzisa iinzuzo kwiintshukumo zalo.

Ulawulo oluyindibanisela yobambiswano sisivumelwano sokwabelana ngolawulongentshukumo ngesivumelwano esibophelelayo, nesiphila kuphela xa izigqibo ezisekelwe kwisicwangcisoqhinga nezemali ezinika ingqwalasela intsebenzo zidinga imvume yamaqumrhu onke abelana ngolawulo (amavolontiya).

Intengiselwano yamahlakani azalanayo kukudluliselwa kwezibonelelo, iinkonzo okane uxanduva phakathi kwequmrhu elinikezela ingxelo kunye nehlakani elizalanayo, nokuba liyabizwa na ixabiso.

Impembelelo emandla ngamandla okuthabatha inxaxheba kwizigqibo zemigaqonkqubo yemali neyentsebenzo yequmrhu, kodwa ingelolawulo kuloo migaqonkqubo.

Abaphathi ngabo bantu banoxanduva lokucwangcisa, ukukhokela nokulawula iintshukumo zequmrhu, kuquka ezo zithwaliswe uxanduva lolawulo lweli qumrhu ngokwemigaqo emiselwe yimithetho, kwiiMrko apho kulindeleke ukuba benze loo misebenzi.

Amalungu osapho asondeleleneyo nomntu athatyathwa njengaloo malungu osapho ekulindeleke ukuba angaba nefuthe, okanye kufakwe ifuthe loxinzelelo kuwo nguloo mntu ekusebenzisweni neli qumrhu.

Eli qumrhu alibandakanywanga kulawo kulindeleke ukuba lidandalazisile kwinkalo yentengiselwano yamahlakani azalanayo ukuba loo ntengiselwano yenzeka kwimeko eqhelekileyo yobudlelane obuphakathi kweshishini kunye/ okanye nomthengi/nomxhamli phantsi kwemigaqo nemiqathango ezingahlukanga kwezo ziqhelekileyo nezimele ukulindeleka kwiqumrhu ukuba libe lizamkele ukuba lisebenzisana nelo qumrhu okanye loo mntu ukwiimeko ezikwafanayo yaye imigaqo nemiqathango iyafana naleyo yesiqhelo kwakunye nemida yokusebenza eyamiselwa kunikezelwe ingxelo ngesigunyaziso seli qumrhu ngokwemithetho.

Apho iqumrhu lingenaso isigunyaziso sokudandalazisa ngokwemigaqo yoku kungentla, iqumrhu lidandalazisa iinkcukacha ezibalisa ngohlobo lweentengiselwano kwakunye neebhalansi ezichaphazelekayo, ukuze kube nokuvulelwa abasebenzisi beengxelo zemali zeli qumrhu ukuba bakuqonde ukusebenza kweentengiselwano zamahlakani azalanayo kwiingxelo zalo zemali zonyaka.

### 1.17 Iintshukumo zasemva kosuku lokunikezelwa kwengxelo

Iintshukumo zasemva komhla wokunikezelwa kwrngxelo zezo ntshukumo, ezintle nezingentle, ezenzeka phakathi komhla wokunikezelwa kwengxelo kwakunye nomhla ekuthi kugunyaziswe ukukhutshwa kweengxelo zemali. Zimbini iindidi zeentshukumo ezinokuthi zifuyaniswe:

- Ezo zinikezela ubungqina beemeko ebezigquba ngomhla wokunikezelwa kwengxelo (ukuhlengahlengiswa kweentshukumo emva komhla wokunikezelwa kwengxelo); kwakunye
- Nezo zalatha kwimiqathango ethe yavela emva komhla wokunikezelwa kwengxelo (iintshukumo ezingenakuhlengahlengiswa emva komhla wokunikezelwa kwengxelo).

Iqumrhu liya kwenza iinguqu kwisixa esinakanwe kwiingxelo zemali ukuze kube nokudizwa iintshukumo ezihlengahlengisekayo emva komhla wokunikezelwa kwengxelo xa yenzeka loo ntshukumo.

Iqumrhu eli liya kudandalazisa uhlobo lwentshukumo kwakunye nengqikelelo yefuthe layo ngokwemali okanye ingxelo ethi loo ngqikelelo ayinakwenziwa kwinkalo yazo zonke iintshukumo ezihlengahlengisekayo nezibonakalayo, apho ukungadandalazisi kungaba nefuthe kwizigqibo zezoqoqosho zabasebenzisi ezithatyathwe phantsi kwesiseko seengxelo zemali.

### 1.18 IRhafu yeeNtengo (iVAT)

Iqumrhu eli alimelanga kukubhalisela ukuyihlawula iVAT. Noxa kunjalo ke, ukuba kuthi kufumaneka inkxasomali edinga ukuba eli qumrhu libhalise njengequmrhu elisebenzis iVAT, eso sicelo siya kufakwa ke.

Amanani ngokwamaMawaka eRandi

2025

2024

## 2. Imigangatho notoliko

### 2.1 Imigangatho notoliko olukhutshiweyo, kodwa olungekasebenzi/

Iqumrhu alikayisebenzisi le migangatho notoliko lulandelayo, esezipapashiwe nezikwanyanzelekileyo ukuba zisetyenziselwe amaxesha ogcinozincwadi zeli qumrhu ngomhla okante emva komhla wokuqala kwekaTshazimpuzi ka2025 okanye amaxesha alandelayo:

Umgangatho/uToliko:	Umhla wokusebenza: Iminyaka eqala ngomhla okanye emva koko	Ifuthe elilindelekileyo
<ul style="list-style-type: none"> <li>IGRAP 1 (elungisiweyo): Ukunikeezelwa kweeNgxelo zeMali (kuqhutywa ngokwendlela eqhelekileyo)</li> </ul>	Ayikasebenzi	Akukhangeleki ngathi kuya kubakho ifuthe elivakalayo
<ul style="list-style-type: none"> <li>IGRAP 104 (njengoko ilungisiwe): iZixhobo zeMali</li> </ul>	Ngomhla wokuqala kwekaTshazimpuzi ka2025	Akukhangeleki ngathi kuya kubakho ifuthe elivakalayo

## IKomishini yeNkcubeko yeNtshona Koloni

Iingxelo Zonyaka Zemali zonyaka ophele ngowama31 kweyoKwindla 2025

## IINOWUTHI EZIHLONYELWE KWIINGXELO ZEMALI

Amanani ngokwaMawaka eRandi

2025

2024

## 3. Imali kunye nezilingana nemali

Imali kunye nezilingana nemali ziquka:	2 198	5 880
libhalansi zebhanki	8 002	-
lidipozithi <sup>1</sup> zethuba elifutshane	<u>10 200</u>	<u>5 880</u>

**Umgangatho wamatyala ebhankinu kwiidipozithi zethuba elifutshane, ngaphandle kwemali eziinkozo esesandlenid**

Imali kunye nezilingana nemali ziquka imali kunye notyalomali lwethuba elifutshane ezisemngciphekweni omkhulu neziselugcinweni lwamaqumrhu eebhanki abhalisiweyo anenzala ekhula kwisithuba seenyanga ezintathu nangaphantsi naphantsi komngcipheko omkhulu wezinga lenzala, sibe isixa esiphethweyo sezi asethi sifikelela kwixabiso lazo elihle.

<sup>1</sup> Kuthe kwavulwa iakhawunti neBhanki enguVimba yoMzantsi Afrika – kwiCandelo leeDipozithi zikaRhulumente kulo nyaka siwushukuxayo.

## 4. Ezifumaneka kwiintengiselwano

Ezifumanekayo	143	224
Inzala eqokeleleneyo	8	6
Isibonelelo samatyala aphantsi kwentandabuzo	(40)	(93)
	<u>111</u>	<u>137</u>

Ezifumanekayo zihlelwa ngokwendleko engayohakelanga. Isixa esiphethweyo sezifumanekayo sifikelela kwixabiso lazo elihle.

**Uxolelwaniso lwemeko yomonakalo worhwebo kunye nezinye ezifumanekayo**

Ibhalansi yokuvula	93	118
Izixa ezicinywe njengezingafumanekiyo <sup>1</sup>	(53)	(25)
	<u>40</u>	<u>93</u>

<sup>1</sup> Amatyala aphantsi kweentandabuzo abethe avavanywa njengangenaqqosho ukuba athi alandelelwe kulo nyaka siwushukuxayo.

## 5. Ezifumaneka kwiintengiselwano ezingezizo ezonaniselwano

Ezinye ezifumaneka kwiintengiselwano ezingezizo ezonaniselwano: iiNtlawulo zeSebe <sup>1</sup>	-	1 500
Ezinye ezifumaneka kwiintengiselwano ezingezizo ezonaniselwano: kwiBhunga leNkcubeko	42	42
	<u>42</u>	<u>1 542</u>

<sup>1</sup> Kunyakamali u2023/24 iqumrhu lifumene enye intlawulo esiR1,5 sezigidi kwiSebe leMicimbi yeNkcubeko neMidlalo ngenjongo yokuqhuba nokulixhasa kwimisebenzi yalo.

	<b>2025</b>	<b>2024</b>
--	-------------	-------------

## 6. lintlawulo ezifumaneka kwiintengiselwano

Idipozithi zabathengi ezibuyiseekayo	459	422
Ingeniso efumaneke kwantlandlolo	1 419	1 347
lintlawulo zorhwebo	98	4
linkcitho eziqokeleleneyo	96	-
	<b>2 072</b>	<b>1 773</b>

lintlawulo zihlelwa ngokwendleko engasahoyekanga. Ixabiso eliphethweyo lezi ntengiselwano zeentlawulo lifikelela kwixabiso lazo elihle.

## 7. lintlawulo ezisuka kumaziko

lintlawulo ezisuka kumaziko	2 211	2 842
-----------------------------	-------	-------

Iqumthu libonelela ngokusetyenziswa kwamaziko enkcubeko kumasebe ephondo ngaphandle kwentlawulo. Ingeniso esusela kwezi ntengiselwano ibandakanywa kwiintlawulo zala maziko.

Ingeniso yehle nyaka nanyaka ngenxa yokuba lalungiswa.

## 8. Ingeniso yenzala

Inzala efumanekileyo	573	439
----------------------	-----	-----

Iqumrhu lifumene enye inkxasomali kulo nyakamali, nto leyo ikhokelele ekungeneni kwengeniso eyongezelelekileyo.

## 9. Enye ingeniso esusela kwiintengiselwano zonaniselwano

Umonakalo kwingeniso yokuqashisa	1	4
Ingeniso yokuqashisa: Indawo <sup>1</sup> ayokusebenzela abasebenzi	118	131
	<b>119</b>	<b>135</b>

<sup>1</sup> Ukwehla kungenxa yabasebenzi abathe bathabatha umhlalaphantsi kulo nyaka.

## 10. Enye ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano

Isisa: iinkonzo zesisa	5 922	5 926
------------------------	-------	-------

Ngeenkcukacha ngesi sisa: iinkonzo zesisa zibhekisa kwimbaliso ekwinowuthi 17.

## IKomishini yeNkcubeko yeNtshona Koloni

Iingxelo Zonyaka Zemali zonyaka ophela ngowama31 kweyoKwindla 2025

## IINOWUTHI EZIHLONYELWE KWIINGXELO ZEMALI

Amanani ngokwaMawaka eRandi

2025

2024

## 11. Iintlawulo neenkxasomali ezifumanekileyo

Intlawulo yeSebe efumanekileyo	3 745	2 155
--------------------------------	-------	-------

Kuthe kwafumaneka inkxasomali eyongezelelweyo kwiSebe leMicimbi yeNkcubeko neMidlalo ngenjongo yokuxhasa nangakumbi imisebenzi yeli qumrhu.

## 12. Iplanti yeSakhiwo kunye neZixhobo

Izongezo	214	201
Ezilahlweyo	(214)	(201)
	-	-

Kulo nyaka siwushukuxayo kuthe kwathengwa izixhobo zamaziko enkubeko.

Ukuqinisekisa ukusebenza ngendlela kolawulo lweeasethi, lo msebenzi umiselwe ngokukoswa kweli sebe (iDCAS). IGrap 17, iSakhiwo, kwathi kwasetyenziswa iplanti kunye nezixhobo (ukunganakanwa kweeasethi), ngenjongo yokuthabathela ingqalelo isisa kwixabiso elihethweyo ukuya kuthi ga ngomhla wama31 kweyoKwindla ka2025.

## 13. Iintlawulo zoPhicotho

Uphicotho lwangaphandle	97	66
-------------------------	----	----

Ukwenyuka kungenxa ubukhulu becala benkcitho ethe yenziwa kuphicotho luka2024/25.

## 14. Iinkcitho eziphangaleleyo

Amatyala angemahle acinyiweyo <sup>1</sup>	22	-
Ezezidlo	20	18
Iinkonzo zeengcali nezenziwe ngaphandle	59	59
Izitolo <sup>2</sup> zezidlekayo	156	137
Izisa (ukuDluliselwa kweeAsethi kwiDCAS) <sup>3</sup>	214	201
Ilineni kunye nefenitshala ethambileyo <sup>4</sup>	123	298
Iindleko <sup>5</sup> zolungiso, ezokukhanda nezokusebenza	977	554
Ukuprinta, ezokubhalela kunye nezokupapasha <sup>6</sup>	77	56
Inkcitho kwisakhiwo <sup>7</sup>	1 948	1 362
Ukuhlaziya kwelayisenisi yesoftware	31	28
Ezeehambo kunye nezokudla kuzo	63	64
Iiyunifomu	4	8
	<b>3 694</b>	<b>2 785</b>

<sup>1</sup> Amatyala ebengekunaluqoqosho ukuwalandelela athe acinywa kulo nyaka sowushukuxayo.

<sup>2</sup> Iinkcitho ibandakanya izinto ezithile zasekhitshini ezithe zathengelwa amaziko enkubeko ukuze abe nokuba ngamaziko asemgangathweni owamkelekileyo.

<sup>3</sup> Kulo nyaka siwushukuxayo kuphiswe ngeeasethi kwiSebe leMicimbi yeNkcubeko neMidlalo ukuze libe nakho ukulawula iiasethi zeli qumrhu.

<sup>4</sup> Kunyakamali u2023/24, kuthe kwathengwa ilineni kunye nezinto nefenitshala ethambileyo ukuze kube nokugcinwa amaziko la ekumgangatho owamkelekileyo noko.

<sup>5</sup> Ukwenyuka kwinkcitho kungenxa ubukhulu becala bokususwa kwengqushu eyayisuka kumsebenzi wolwakhiwo owawusenziwa kula maziko.

<sup>6</sup> Iinkcitho ibandakanya ukuprintwa kweSicwangcisoqhingisa seSicwangciso seminyaka emihlanu.

<sup>7</sup> Ukwenyuka kungenxa ubukhulu becala bokwenyuka okwenzeka rhoqo ngonyaka kwiintlawulo zeenkonzozo zikamasipala kwanezokhuseleko, yaye kubandakanya iinkcitho ephathelele ekuphuculweni kweenkqubo zokhuseleko kula maziko enkubeko.

Amanani ngokwaMawaka eRandi	2025	2024
<b>15. Iintlawulo zobulungu</b>		
UArendse, M	10	4
uBaard, P	9	6
uDumbrell, K	-	1
uHop, J	8	3
uJama, Z	2	2
uMavumengwana, S	6	6
uMuthien, B	8	6
uMyers, M	5	3
uNokawaza, L	10	8
uSamie, Q	3	3
uVan Blerk, C	-	6
uWeston, R	5	0
noWinster, W	6	6
	<b>72</b>	<b>54</b>

Kuthe kwabanjwa imihlangano yobuso ngobuso emininzi ze kwaziswa neehambo zohlolo kumaBhunga eNkcubeko kulo nyaka siwuhlalutyayo.

## 16. Iintlawulo kunye neenkxasomali

AmaBhunga eNkcubeko	290	299
---------------------	-----	-----

Kuthe kwanikezelwa inkxasomali encinci kumaBhunga eNkcubeko ngenxa yezicelo zawo ze.

## 17. Iinkonzo zesisa

Indleko yabasenzi: iiNkonzo zesisa	5 922	5 926
------------------------------------	-------	-------

Amagosa aqashwe liSebe leMicimbi yeNkcubeko neMidlalo (iDCAS) azalisekisa imisebenzi yezolawulo nezosiba ephathelele kwiKomishoni yeNkcubeko yeNtshona Koloni (iWCCC). Amagosa athunyelwe kweli Qumrhu likaRhulumente abandakanya amagosa enza imisebenzi yoawulo neyosiba kumaZiko eNkcubeko asixhenxe (7) kwakunye neCandelo loLawulo lweMali elixhasa iGosa eLongamele iMali (iCFO) elinoxanduva loLawulo lweMali eDCAS nakwiWCCC. Iinkonzo zesisa ezinikezelwa ngala magosa abalulekile ekusebenzeni kwanakwiinjongo zeWCCC zenkqubo yokuhanjiswa kweenkonzo yiyo le nto imivuzo yabo iyadandalaziswa kwiNgxelo yeWCCC yeNtsebenzo yeMali njengoko oko kususidingo ngokweGRAP 23.

Umlawuli: kwicandelo leeNkonzo zoBugcisa, iNkcubeko neLwimi, iGosa eLongamele iMali, kunye namagosa athile kwiCandelo leeNkonzo zoBugcisa, iNkcubeko neLwimi enza imisebenzi emibini kuba enikezela iinkonzo kwiDCAS nakwiWCCC. Kunzima ke ukulilinganisela ixesha elichithwa kusenziwa imisebenzi yeWCCC ngala magosa. Njengomvuka woko ke, iinkonzo zesisa ezinikezelwa ngama magosa azikwazi kulinganiselwa ngokuchanekileuo yaye azibandakanywa kwiinkonzo zesisa ezidandalaziswa kwiNgxelo yeeNtsebenzo yeMali yeWCCC njengoko kulindelekile ngokwemigaqo yeGRAP 23 kuba iinkonzo zesisa ezinikezelwa kwiWCCC ngala magosa azimelani nezidingo ezimiselwe ukunakanwa.

Amanani ngokwaMawaka eRandi	2025	2024
<b>18 Imali efumaneke ngokwenziwa kwemisebenzi</b>		
Intsalela	2 495	2 367
<b>Iintshukumo ezingezizo ezemali eziinkozo:</b>		
Ingeniso: iiNkonzo zesisa	5 922	5 926
Inkcitho: iiNkonzo zesisa	(5 922)	(5 926)
Inzala eqokeleleneyo	(2)	(2)
Inkcitho eqokeleleneyo	96	-
Amatyala amabi acinyiweyo	22	-
<b>Iinguqu kwikhapitali yokusebenza:</b>		
Ezifumaneka kwiintengiselwano zonaniselwano	59	29
Ezinye ezifumaneka kwiintengiselwano ezingezizo ezonaniselwano	1 500	(1 482)
Iintlawulo ezisusela kwiintengiselwano zonaniselwano	203	78
Ezifumaneka kwiintengiselwano zonaniselwano (umonakalo)	(53)	(25)
	<b>4 320</b>	<b>965</b>

## 19. Iinkalo zokuzinikela

### Iinkcitho egunyazisiweyo yokusebenza

#### Eziphunyeziweyo zafakwa kwizibhambathiso

• UOkkie Jooste: wakwaEvery Flush Toilet Hire	234	-
• IBien Donne Manor House: iPrinceton Protection Services	109	46
• IGroot Drakenstein: iPrinceton Protection Services	109	45
• IZiko leNkcubeko laseMelkbos: iPrinceton Protection Services	-	35
• Melkbos Oppiesee: iPrinceton Protection Services	-	35
• Okkie Jooste: wePrinceton Protection Services	82	35
• IKoekenaap: yeBAI Security	10	-
• IZiko leNkcubeko laseMelkbos: iAtlantic Pest Control & Hygiene Solution	1	-
• IMelkbos Oppiesee: iAtlantic Pest Control & Hygiene Solution	1	-
• IMelkbos Oppiesee: iSpike Technology	53	-
• IZiko leNkcubeko laseMelkbos: iSpike Technology	53	-
	<b>652</b>	<b>196</b>

#### Ukuzinikezela kumsebenzi uwonke

Eziphunyeziweyo zafakwa kwizibhambathiso	652	196
--	-----	-----

#### Le nkcitho iya kufumana inkxasomali kwi-

#### Ukuzinikela kukonke

Inkcitho yokusebenza egunyazisiweyo	652	196
-------------------------------------	-----	-----

Amanani ngokwaMawaka eRandi	<b>2025</b>	<b>2024</b>
-----------------------------	-------------	-------------

## 20. Ihlakani elizalanayo

**Ubudlelane**

UMxhasi ngeMali ongundoqo	liSebe leMicimbi yeNkcubeko neMidlalo (iDCAS)
Ihlakani eliKhulu	yiHeritage Western Cape
Ihlakani eliKhulu	yiKomiti yeeLwimii yeNtshona Koloni

IDCAS inikezela ngendawo yokusebenzela kwiWCCC ukuze yenze imisebenzi yayo yezolawulo kwakunye naleyo yemali ngoba kaloku ilihlakani elizalanayo ngokwemigaqo yeGRAP 20.

ISebe leMicimbi yeNkcubeko neMidlalo njengoSomaqhuzu ilihlakani elizalanayo kwiWCCC ngokwemigaqo yeGRAP 20.

Amalungu eWCCC njengoko kudiziwe kwinowuthi 15 kunye nequmrhu angamahlakani azalanayo ngokwemigaqo yeGRAP 20.

Onke maSebe kunye namaQumrhu kaRhulumente akwiNtshona Koloni athatyathwa njengamahlakani azalanayo njengoko ephantsi kolawulo olunye lweNdlu yoWisomthetho.

**Iintengiselwano**

**Ingeniso efumaneke kwihlakathi elizalanayo**

liSebe leMicimbi yeNkcubeko neMidlalo	3 745	2 155
---------------------------------------	-------	-------

**Iinkonzo zesisa ezisuka kwihlakani elizalanayo**

liSebe leMicimbi yeNkcubeko neMidlalo	5 922	5 926
---------------------------------------	-------	-------

Amanani ngokwaMawaka eRandi

2025

2024

## 21. Ulawulo lomngcipheko

Iintshukumo zeli qumrhu zilibeka esichengeni sothotho lwemingcipheko yemali: umngcipheko weemakethe, umngcipheko wezinga lenzala yexabiso eligile, umngcipheko wezinga lenzala yokwehla nokwenyuka kwemali, umngcipheko wokuba sematyaleni kwakunye nomngcipheko wokubhanga.

### Umngcipheko wokubhanga

Umngcipheko wokubhanga ngumngcipheko elithi iqumrhu eli libe aliye kumelana nezidingo zemali zawo njengoko zidingeka. Ngokwemigaqo yemimiselo yawo yokuboleka, iqumrhu liqinisekisa ukuba ikho imali eyaneleyo ukuze kube nokumelwana nemisebenzi yalo elindelekileyo naleyo ingalindelekanga ngokwemali. Zonke iikhawunti ezineebhalansi ekusalindeleke ukuba zihlawulwe kufuneka zibe sezihlauliwe kwisithuba seentsuku ezingama30 emva komhla wokungena kwengxelo.

### Uhlalutyo lweeMvakalelo

Ngomhla wama31 kweyoKwindla ka2025, ukuba amazinga enzala kwizixhobo zemali ezinamazinga angafaniyo enzala ebekhe angeentla/angaphantsi kwe1% kuquka onke amanye amazing agcinwe ezinzile, intsalela yalo nyaka ibiya kuma ngentla/ngaphantsi kweR101 998.

### Umngcipheko wokuba sematyaleni

Umngcipheko wokuba sematyaleni ubhekisa kumngcipheko elithi elinye iqumrhu lingabi nakumelana nemiqathango yesibhambathiso nto leyo ikhokelela kwilahleko yemali kweli qumrhu. Iqumrhu ke liqulunqe umgaqonkqubo wokusebenzisana namahlakani ami kakuhle ngokwasematyaleni kupheela.

Umngcipheko wokuba sematyaleni ubandakanya ikakhulu iidipozithi zemali, ezilingana nemali, izixhobo zemali, izibhambathiso ezixabiso livela kwiiasethi kwakunye nabatyali bezorhwebo. Iqumrhu lidipozitha kuphela kwiibhanki ezinkulu nezimi kakuhle ngokwamatyala yaye lisebenzisana namaqumrhu akulo mgangatho ophezulu kuphela.

Akukho zithintelo zither zamiselwa ngokwamatyala kuthe kwagqithiselwa kuzo kwisithuba seli xesha silishukuxayo, futhi ke abalawuli abalindelanga nayiphi na intsalela (intsilelo) esusela ekungenziweni komsebenzi ngala maqumrhu aphikisayo.

Umngcipheko omkhulu wokuba sematyaleni.

Awungephi ke umngcipheko wequmrhu wokuba sematyaleni kwinkalo yeemalimboleko kwakunye nezifumanekayo kwizixa ezikwikhasi leebhalansi.

### Umngcipheko weemakethe

Iqumrhu alikho mngciphekweni ngokweemakethe, ngenxa yokuba kulindeleke ukuba lenze iintlawulo kwisithuba seentsuku ezingama30 emva kokufumana i-invoysi njengoko kulindelekile ngokwemimiselo yesebe lemali kwakunye neyePFMA.

### Umngcipheko wezinga lenzala

Isimo seli qumrhu ngokwemingciphekoo sibandakanya amazing azinzileyo nawehla enyukayo eemalimboleko kwakunye neebhalansi zeebhanki ezibeka eli qumrhu emngciphekweni wezinga lenzala yexabiso elihle kwakunye nomngcipheko wezinga lenzala yokungena nokuphuma kwemali yaye oko kungashwankathelwa ngolu hlobo lulandelalayo:

#### Iiasethi zemali

Ezifumaneka ngokorhwebo kwakunye nezinye zikwizinga elizinzileyo. Abaphathi balawula umngcipheko wezinga lenzala ngokuthi bancokolisane ukuze kufumanekwe amazing anenzuzo kwiimalimboleko ezinamazinga enzala angazinzanga ze apho kukwazeka khona kusetyenziswe iimalimboleko ezinamazinga enzala azinzileyo.

Abaphathi bakwanomgaqonkqubo onjongo ikukuzinzisa inzala kwiimalimboleko zeeasethi kunye nenzala elindeleke kumatyala.

Amanani ngokwaMawaka eRandi

2025

2024

## 22. Ulawulo lomngcipheko (luyaqhuba)

### Umngcipheko wezinga lenzala yokungena nokuphuma kwemali

Isixhobo semali	Elindeleke ngaphantsi konyaka omnye	Elindeleke kunyaka ukuya kwemibini	Elindeleke kwiminyaka emibini ukuya kwemithathu	Elindeleke kwiminyaka emithathu ukuya kwemine	Elindeleke emva kweminyaka emihlanu
Urhwebo kunye nezinye ezifumanekayo – ngokwemiqathango yamatyala eqhelekileyo	10 200	-	-	-	-
Imiqathango yamatyala exananazisiweyo - iiNtlawulo	(98)	-	-	-	-
lingqokelela	(96)	-	-	-	-
Isixa esiseleyo	10 006	-	-	-	-
Ezidlulileyo kodwa ezingacwangciselwanga	-	-	-	-	-

Isixhobo semali 032025	Ngoku	Elindeleke kusuku olunye ukuya kwezingama30	Elindeleke kwiintsuku ezingama31 ukuya kwezingama60	Elindeleke kwiintsuku ezingama61 ukuya kwezingama90	Elindeleke kuma 90+ eentsuku	Itotali
Ezifumaneka ngorhwebo ezisusela kwiintengiselwano zonaniselwano	63	14	-	4	61	142
Ezinye ezifumaneka kwiintengiso ezingezizo ezonaniselwano	-	-	-	-	42	42
Isixa esiSeleyo	63	14	-	4	103	184
Ezidlulileyo kodwa ezingonakelanga	-	(14)	-	(4)	(21)	(39)

Ezibandakanywayo kweZifumaneka ngoRhwebo sisixa ezingamaR58 000 ekufuneka siue kumaSebe aseNtshona Koloni.

Financial instrument 032024	Ngoku	Elindeleke kusuku olunye ukuya kwezingama30	Elindeleke kwiintsuku ezingama31 ukuya kwezingama60	Elindeleke kwiintsuku ezingama61 ukuya kwezingama90	Elindeleke kuma 90+ eentsuku	Itotali
Ezifumaneka ngorhwebo ezisusela kwiintengiselwano zonaniselwano	27	24	29	9	135	224
Ezinye ezifumaneka kwiintengiso ezingezizo ezonaniselwano	1500	-	-	-	42	1 542
Isixa esiSeleyo	1 527	24	29	9	177	1 766
Ezidlulileyo kodwa ezingonakelanga	-	(24)	(29)	(9)	(43)	(105)

Ezibandakanywayo kweZifumaneka ngoRhwebo sisixa ezingamaR98 000 ekufuneka siue kumaSebe aseNtshona Koloni.

Amanani ngokwaMawaka eRandi

2025

2024

## 22. Iintshukumo zasemva komhla wokunikezelwa kwengxelo

Akubangakho zintshukumo zohlengahlengiso ezithe zenzeka emva komhla wokunikezelwa kwengxelo.

## 23. Iyantlukwano kwizabelomali

**Iyantlukwano ephathekayo phakathi kolwabiwomali nezixamali zokwenene**

### 23.1 Intengo zeemveliso kunye neenkonziso ezingezizo iiasethi zorhwebo

Iyantlukwano le ingenxa yokwanda kwizinga lokusetyenziswa kwamaziko enkcubeko.

### 23.2 Ingeniso yeli qumrhu engasuseli kwiintengo

Iyantlukwano ingenxa yezinga lokwehla nokwenyuka kulo nyaka siwushukuxauyo.

### 23.3 Iintlawulo ezifumanekileyo

Iyantlukwano ingenxa yeentlawulo ezongelelekileyo ezifumaneke kwiSebe leMicimbi yeNkcubeko neMidlalo ngenjongo yokuxhasa nangakumbi imisebenzi yeli qumrhu.

### 23.4 Iimveliso neenkonziso

Iyantlukwano ingenxa ubukhulu becala yeendleko zezilungiso ezihlawulwe liSebe leZiseko zoPhuhliso nto leyo ikhokelele ekubeni longe kule nkalo iqumrhu.

### 23.5 Iintlawulo neeNkxasomali

Iyantlukwano ingenxa ubukhulu becala yezicelo zenkxasomali ezisuka kumabhunga enkcubeko angezantsi kunesixa esimiselweyo.

## 24. Intsebenzo yeBBBEE

Iinkcukacha ezingokuthotyelwa komthetho iB-BBEE Act zibandakanyiwe kwengxelo yonyaka phantsi kwecandelo elisihloko sithi Iinkcukacha ezingokuThotyelwa kweNtsebenzo yeB-BBEE.

The Secretariat  
Western Cape Cultural Commission  
Protea Assurance Building, Greenmarket Square, Cape Town, 8000  
Postal Address: P.O. Box 1775, Cape Town, 8001  
**Tel:** +27 21 483 9714  
**Email:** Thandwa.Ntshona@westerncape.gov.za

UNobhala  
IKhomishini yeNkcubeko yeNtshona Koloni  
Kwisakhiwo iProtea Assurance, eGreenmarket Square, eKapa, 8000  
Idilesi yePosi: P.O. Box 1775, eKapa, 8001  
**Umnxeba:** +27 21 483 9714  
**I-imeyile:** Thandwa.Ntshona@westerncape.gov.za

Die Sekretariaat  
Wes-Kaapse Kultuurkommissie  
Protea Assuransie-gebou, Groentemarkplein, Kaapstad, 8000  
Posadres: Posbus 1775, Kaapstad, 8001  
**Tel:** +27 21 483 9714  
**E-pos:** Thandwa.Ntshona@westerncape.gov.za

---

[www.westerncape.gov.za](http://www.westerncape.gov.za)



**Western Cape  
Government**

PR 303/2025  
ISBN: 978-1-83491-184-7