



Wes-Kaapse Regering



Western Cape Language Committee
Wes-Kaapse Taalkomitee
IKomiti yeelWimi yeNtshona Koloni



Wes-Kaapse Taalkomitee

Jaarverslag 2024/25

INHOUD

DEEL A: ALGEMENE INLIGTING

1.	ALGEMENE INLIGTING OOR OPENBARE ENTITEIT	3
2.	LYS VAN AFKORTINGS/AKRONIEME	4
3.	VOORSITTER SE VOORWOORD	5
4.	REKENPLIGTIGE GESAG SE OORSIG	6
5.	VERKLARING VAN AANSPREEKLIKHEID EN BEVESTIGING VAN AKKURAATHEID VAN DIE JAARVERSLAG	8
6.	STRATEGIESE OORSIG	9
6.1	Visie	9
6.2	Missie	9
6.3	Waardes	9
7.	WETGEWENDE EN ANDER MANDATE	9
8.	ORGANISATORIESE STRUKTUUR	13

DEEL B: PRESTASIE-INLIGTING

1.	ODITEUR-GENERAAL SE VERSLAG: VOORAFBEPAALENDE DOELWITTE	14
2.	OORSIG VAN PRESTASIE	14
2.1	Diensleweringomgewing	14
2.2	Organisatoriese omgewing	14
2.3	Vername veranderings aan beleide en wetgewing	15
2.4	Vordering ter behaling van institusionele impakte en uitkomste	15
3.	INSTITUSIONELE PROGRAMPRESTASIE-INLIGTING	16
3.1	Program: Wes-Kaapse Taalkomitee	16
3.2	Uitkomste, uitsette, uitsetaanwysers, teikens en werklike prestasie	17
4.	INKOMSTE-INVORDERING	17
5.	KAPITAALBELEGGING	18

DEEL C: REGERINGSBESTUUR

1.	INLEIDING	19
2.	PORTEFEULJEKOMITEES	19
3.	UITVOERENDE GESAG	19
4.	DIE REKENPLIGTIGE GESAG	20
5.	RISIKOBESTUUR	23
6.	INTERNE BEHEER-EENHEID	26
7.	INTERNE OUDIT EN OUDITKOMITEES	26
8.	NAKOMING VAN WETTE EN REGULASIES	27
9.	BEDROG EN KORRUPTIE	28
10.	BEPERKING VAN BOTSENDE BELANGE	28
11.	GEDRAGSKODE	28
12.	GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES	28
13.	MAATSKAPPY-/RAADSEKRETARIS (INDIEN VAN TOEPASSING)	28
14.	MAATSKAPLIKE VERANTWOORDELIKHEID	28
15.	ODITKOMITEE SE VERSLAG	29
16.	PRESTASIE-INLIGTING RAKENDE BBSEB-NAKOMING	33

DEEL D: MENSLIKEHULPBRONBESTUUR	34
1. INLEIDING	34
2. MENSLIKEHULPBRONNE-OORSIGSTATISTIEK	34
DEEL E: WOFB-NAKOMINGSVERSLAG	35
1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE UITGAWES EN WESENLIKE VERLIESE	35
1.1 Onreëlmatige uitgawes	35
1.2 Vrughtelose en verkwistende uitgawes	37
1.3 Addisionele openbaarmaking met betrekking tot wesenlike verliese ingevolge artikel 55(2)(b)(i) en (iii) van die WOFB	38
2. LAAT- EN/OF NIE-BETALING VAN VERSKAFFERS	39
3. VOORSIENINGSKETTINGBESTUUR	39
3.1 Verkryging op ander wyses	39
3.2 Kontrakwysigings en -uitbreidings	39
DEEL F: FINANSIËLE INLIGTING	40
1. VERSLAG VAN DIE EKSTERNE OUDITEUR	40
2. FINANSIËLE JAARSTATE	44

DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Taalkomitee
REGISTRASIENOMMER:	Nie van toepassing nie
STRAATADRES:	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
POSADRES:	Privaat Sak X9067 Kaapstad 8000
TELEFOONNOMMER/S:	+27 21 483 3889
E-POSADRES:	DCAS.Language@westerncape.gov.za
WEBWERFADRES:	www.westerncape.gov.za/dept/cas
EKSTERNE OUDITEURE:	Ouditeur-generaal van Suid-Afrika Parklaan 19 Milnerton Kaapstad 7441
BANK:	Nedbank 5 ^{de} verdieping, Nedbank-kloktoring V&A Waterfront Kaapstad 8001
SEKRETARIS VAN MAATSKAPPY/ RAAD	Nie van toepassing nie

2. LYS VAN AFKORTINGS/AKRONIEME

AERP	Algemeen Erkende Rekeningkundige Praktyk
BBSEB	Breëbasis- swart ekonomiese bemagtiging
DKES	Die Departement van Kultuursake en Sport
DvdP	Die Departement van die Premier
GVVP	Gehalteversekerings- en -verbeteringsprogram
HFB	Hoof- Finansiële Beampte
HOB	Hoofouditbeampte
IOF	Interne Ouditfunksie
IPPF	Internasionale raamwerk vir professionele praktyke
LUR	Lid van die Uitvoerende Raad
MTSR	Mediumtermyn- strategiese raamwerk
NTR	Nasionale Tesourieregulasie
OGSA	Die Ouditeur-generaal van Suid-Afrika
ORB	Ondernemingsrisikobestuur
ORBekom	Ondernemingsrisikobestuur-en-etiekkomitee
PanSAT	Die Pan-Suid-Afrikaanse Taalraad
PORBBS	Provinsiale ondernemingsrisikobestuursbeleid en -strategie
PSP	Provinsiale Strategiese Plan
PTK	Provinsiale Taalkomitee
R, I & K	Regeringsbestuur, Innovasie en Kultuur
RB	Rekenpligtige Beampte
RG	Rekenpligtige Gesag
SAGT	Suid-Afrikaanse Gebaretaal
SKOOR	Staande Komitee oor Openbare Rekeninge
VGP's	Visie-geïnspireerde Prioriteite
VKB	Voorsieningskettingbestuur
WBPI	Wet op Beskerming van Persoonlike Inligting, 2013
WKR	Wes-Kaapse Regering
WKTK	Wes-Kaapse Taalkomitee
WOFB	Wet op Openbare Finansiële Bestuur, 1999

3. VOORSITTER SE VOORWOORD

Die Wes-Kaapse Taalkomitee (WKTK) het 'n mandaat om die gebruik van die provinsie se drie amptelike tale, naamlik isiXhosa, Engels en Afrikaans, deur die provinsiale regering van die Wes-Kaap te monitor, en om die implementering van die Wes-Kaapse Taalbeleid te monitor. Voorts bedien die WKTK die Provinsiale Minister verantwoordelik vir taalaangeleenthede en die Pan-Suid-Afrikaanse Taalraad (PanSAT) van raad oor taalkwessies wat 'n impak op die provinsie het. Die WKTK bevorder ook veeltaligheid en dra by tot die skep van gunstige omstandighede vir die ontwikkeling en gebruik van histories gemarginaliseerde tale soos Khoi, Nama en San, sowel as Suid-Afrikaanse Gebaretaal (SAGT).



Die WKTK het sy geprojekteerde teikens in 2024/25 oortref deur met vername belanghebbendes binne die taalsektor saam te werk. Een só 'n vennootskap was met die Departement van Korrektiewe Dienste en die Nasionale Biblioteek van Suid-Afrika met betrekking tot die Funda Mzantsi-streekskompetisie. Programme soos hierdie erken die belangrikheid van lees in die rehabilitering van gevangenes en dra sodoende daartoe by om herhalende oortredings te verhoed.

Die WKTK het op Afrikadag 'n program saam met die Departement van Kultuursake en Sport (DKES) ter bevordering van SAGT aangebied. Programme ter bevordering van SAGT is onontbeerlik om te verseker dat dowes gelyke toegang tot kommunikasie geniet, inklusief behandel word, en dat hul regte en kultuur gerespekteer word.

Die bevordering, behoud en ontwikkeling van gemarginaliseerde tale is uiters belangrik vir die behoud van kulturele identiteit, aanmoediging van inklusiwiteit en versekering van linguistiese diversiteit en gelyke toegang tot onderwys en geleenthede. Met hierdie doel voor oë, het die Entiteit en die Sentrum vir Veeltaligheids- en Diversiteitsnavorsing aan die Universiteit van die Wes-Kaap saamgespan om 'n simposium oor Kaaps aan te bied.

Verdere vennootskappe met die DKES en Cochoqua Khoisan Tribal House is aangegaan om Erfenisdag te gedenk, waar die "Leer Jousef Nama"-boekies en -geheuestokkies onder deelnemers uitgedeel is. Die WKTK het Internasionale Moedertaaldag gedenk deur 'n isiXhosa-spelwedstryd vir Graad 4-leerders saam met 'n verskeidenheid van vennote aan te bied.

Die Entiteit het sy vennootskap met DKES, PanSAT en ander gespesialiseerde belanghebbendes gestand gedoen met die oog daarop om tafeltennisreëls in isiXhosa te vertaal. Vertaling van sportreëls is uiters belangrik om skoon spel, gelyke deelname en ondubbelsinnige begrip van die spel by atlete, amptenare en ondersteuners oor verskillende tale en kulture heen tuis te bring.

Samewerking is noodsaaklik vir die samesnoering van hulpbronne, kundigheid en perspektiewe sodat gedeelde doelwitte meer doeltreffend en doelmatig bereik kan word. Die WKTK sal dus voortgaan om dié model van bestuurde netwerke te volg in sy werk deur vennootskappe aan te gaan met PanSAT, DKES en ander tersaaklike instellings en organisasies in hierdie sektor.

Vergun my die geleentheid om my opregte waardering uit te spreek teenoor die uittredende WKTK-lede vir hul toewyding en waardevolle bydraes. 'n Groot dankie ook aan die DKES-amptenare, voormalige Minister Anroux Marais en huidige Minister Ricardo Mackenzie vir hul onwrikbare ondersteuning. Die Entiteit laat 'n sterk nalatenskap van skoon oudits, robuuste vennootskappe en verbeterde taalontwikkeling na. Ek wens die nuwe WKTK alles van die beste toe en moedig hulle aan om getrou te bly aan die Batho Pele-beginsels in hul diens aan die mense van die Wes-Kaap.

Genevieve Lentz
Voorsitter
31 Augustus 2025

4. REKENPLIGTIGE GESAG (RG) SE OORSIG

Die Jaarverslag van die Wes-Kaapse Taalkomitee vir 2024/25 is opgestel in ooreenstemming met artikel 55(1)(d) van die Wet op Openbare Finansiële Bestuur (WOFB) (Wet 1 van 1999).

Algemene finansiële oorsig

Ondanks die skrapse begroting wat aan hom toegewys is, het die Entiteit sy hulpbronne doeltreffend bestuur en sy teikens oortref deur 'n bestuurde netwerkmodel te implementeer. Hierdie benadering het strategiese vennootskappe behels met ander organisasies soos DKES, PanSAT en andere wat by taalbevordering en -ontwikkeling betrokke is. Deur menslike en finansiële hulpbronne saam te snoer, kon die Entiteit sy verpligtinge onder die Wes-Kaapse Wet op Provinsiale Tale (Wet 13 van 1998) gestand doen. Geen beduidende finansiële kwessies is gedurende die oorsigtydperk gerapporteer nie, en alle finansiële transaksies is ooreenkomstig gevestigde beleide en prosedures uitgevoer.

Bestedingstendense

Ekonomiese Klassifikasie	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	361	350	11*	321	309	12
Totale besteding	361	350	11	321	309	12

* Besparings vir die oorsigjaar kan daaraan toegeskryf word dat die Entiteit saam met die DKES en ander organisasies aan taalprojekte gewerk het.

Kapasiteitsbeperkings

Die WKTK het geen kapasiteitsbeperkings gehad nie.

Aktiwiteite wat gestaak is/aktiwiteite wat gestaak gaan word

Die WKTK het nie enige sleutel-aktiwiteite gestaak nie en is ook nie van voorneme om enige sleutel-aktiwiteite in die toekoms te staak nie.

Nuwe of voorgestelde aktiwiteite

Die WKTK het nie enige nuwe sleutel-aktiwiteite bekendgestel of voorgestel nie.

Oorrol van fondse

Geen

Voorsieningsketteringbestuur (VKB) en bestaande VKB-prosesse en -stelsels

Die WKTK handhaaf robuuste VKB-prosesse en -stelsels, met waardevolle ondersteuning van DKES. Hierdie stelsels voldoen ten volle aan alle tersaaklike wetgewende en regulatoriese vereistes. Gedurende die oorsigtydperk het die Komitee enige ongemagtigde, vrugtelose, onreëlmatige of verkwistende uitgawes vermy en sodoende doeltreffende hulpbronbestuur aan die dag gelê. Deur gereelde oudits en deurlopende verbeterings aan VKB-prosesse is potensiële risiko's geïdentifiseer en versag.

Ongevraagde tendervoorstelle

Geen

Uitdagings wat ervaar is en hoe hulle opgelos is

Die vertrek van 'n dowe komiteelid het 'n gaping ten opsigte van gespesialiseerde adviserende ondersteuning met betrekking tot die dowe gemeenskap se behoeftes geskep. Om hierdie uitdaging die hoof te bied, het die WKTK sy netwerk van vennootskappe ingespan om sodoende waardevolle samewerking met organisasies soos PanSAT moontlik te maak. Hierdie strategiese alliansies het toegang tot eksterne kundigheid moontlik gemaak en sodoende die impak van hierdie gaping in verteenwoordiging doeltreffend die hoof gebied.

Aangeleenthede voortspruitend uit die vorige jaar se oudit en hoe dit aangespreek gaan word

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

Vooruitskouing/planne wat in die vooruitsig gestel word om finansiële uitdagings die hoof te bied

Die WKTK is steeds daartoe verbind om die model vir bestuurde netwerke ten volle te benut en tegelyk samewerkende verhoudings met strategiese vennote aan te moedig. Aan die hand van hierdie gekoördineerde pogings sal ons die implementering van 'n omvattende en verenigde benadering tot taalaangeleenthede oral in die Wes-Kaap verseker.

Gebeurtenisse ná die verslagdoeningsdatum

Geen.

Ekonomiese lewensvatbaarheid

Die WKTK is steeds ekonomies lewensvatbaar en operasioneel stabiel danksy die volgehoue ondersteuning van die DKES. Hierdie ondersteuning is uiters noodsaaklik, veral die bedryfsubsidie wat voorsien word om die WKTK in staat te stel om met sy kernfunksies te volhard en noodsaaklike dienste doeltreffend te lewer. Voorts versterk die sekondering van departementele personeel die WKTK se menslikehulpbronskapasiteit aansienlik en verseker sodoende dat die komitee sy verantwoordelike kan nakom en taalverwante kwessies doeltreffend die hoof kan bied.

Dankbetuiging en waardering

Ons betuig hiermee ons opregte dank aan Minister Anroux Marais, wat as die vorige Minister gedien het, en aan Minister Ricardo Mackenzie wat sedertdien ministeriële verantwoordelikhede in die loop van die oorsigtydperk aanvaar het. Ons opregte dank ook aan die toegewyde amptenare van die DKES: sonder julle toegewyde ondersteuning sou die WKTK nie sy jaarlikse teikens kon behaal nie.



Genevieve Lentz

Namens die Rekenpligtige Gesag

31 Augustus 2025

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

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

Alle inligting en bedrae wat in die Jaarverslag openbaar gemaak word, stem ooreen met die finansiële jaarstate wat deur die Ouditeur-generaal geaudit is. Die Jaarverslag is volledig, akkuraat en vry van enige weglatings. Die Jaarverslag is in ooreenstemming met die riglyne vir só 'n verslag, soos deur die Nasionale Tesourie uitgereik, voorberei.

Die Finansiële Jaarstate (Deel F) is voorberei ooreenkomstig die standaard vir Algemeen Erkende Rekeningkundige Praktyk (AERP) wat betrekking op hierdie Openbare Entiteit het.

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

Die Rekenpligtige Gesag is verantwoordelik vir die daarstelling en implementering van 'n stelsel van interne beheer wat ontwerp is om redelike sekerheid te bied ten opsigte van die integriteit en betroubaarheid van die prestasie- en menslikehulpbroninligting sowel as die finansiële jaarstate.

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

Na ons mening is die Jaarverslag vir die jaar geëindig 31 Maart 2025 'n billike weerspieëling van die werksaamhede van die prestasie- en menslikehulpbroninligting en finansiële aangeleenthede wat op die Openbare Entiteit betrekking het.

Die uwe



Genevieve Lentz
Namens die Rekenpligtige Gesag
31 Augustus 2025

6. STRATEGIESE OORSIG

6.1. Visie

Die bemagtiging van al die mense van die Wes-Kaap deur taal, die versterking van menswaardigheid deur wedersydse respek vir taal en die bevordering van veeltaligheid.

6.2. Missie

Om die gebruik van die drie amptelike tale van die Wes-Kaap te monitor; om die implementering van die Wes-Kaapse Taalbeleid te monitor en om die Minister verantwoordelik vir taalaangeleenthede sowel as PanSAT oor taalaangeleenthede binne die provinsie of wat betrekking op die provinsie het, van raad te bedien.

6.3. Waardes

Sorgsaamheid, bevoegdheid, verantwoordbaarheid, integriteit, vernuwing en responsiwiteit.

7. WETGEWENDE EN ANDER MANDATE

Ingevolge die Wet op Openbare Finansiële Bestuur, 1999, is die WKTK 'n Bylae 3C- entiteit.

7.1 Grondwetlike mandate

Artikel	Beskrywing
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 6(3), (4) en (5): Taal	Die Wes-Kaapse Regering (WKR) moet by wyse van wetgewende en ander maatreëls sy gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelykheid van aansien geniet en billik behandel word. In medewerking met PanSAT, beywer die WKTK hom vir die bevordering van die provinsie se drie amptelike tale en om omstandighede te skep ter bevordering van die ontwikkeling en gebruik van die Khoi-, Nama- en San-tale sowel as SAGT. Die WKTK, in samehang met DKES, is daarvoor verantwoordelik om die implementering van die Wes-Kaapse Taalbeleid, soos aanvaar in 2001, te monitor en te evalueer. Die WKTK staan onder toesig van die DKES wat administratiewe en finansiële ondersteuning aan die Entiteit verleen.
Artikel 30: Taal en kultuur	Die WKTK fasiliteer geleenthede vir die mense van die Wes-Kaap om hul taal- en kultuurregte uit te oefen deur middel van die programme en projekte wat aangebied en ondersteun word.
Artikel 31: Kultuur-, godsdiens- en taalgemeenskappe	Daar word van die WKTK verwag om seker te maak dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap in ag neem.
Artikel 41: Beginsels van samewerkende regering en interregeringsverhoudinge	In die uitvoering van sy mandaat werk die WKTK ten nouste met alle regeringsfere saam.
Bylae 4: Funkionele gebiede met gelyklopende nasionale en provinsiale wetgewende bevoegdheid	Ten opsigte van taalbeleid en die regulering van amptelike tale in die mate waartoe die bepalings van artikel 6 van die Grondwet uitdruklik wetgewende bevoegdheid aan die Wes-Kaapse Provinsiale Parlement verleen, werk die WKTK ten nouste met die nasionale Departement van Sport, Kuns en Kultuur en verwante staatsorgane saam oor aangeleenthede wat met taalbeleid verband hou.

Artikel	Beskrywing
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 195: Basiese waardes en beginsels wat openbare administrasie beheers	DKES-amptenare wat daarvoor verantwoordelik is om ondersteuning vir die uitvoering van die WKTK se mandaat te verleen, moet die doelmatige, ekonomiese en doeltreffende gebruik van hulpbronne verseker. Programme wat in die openbare sektor onderneem word, moet die maksimum voordele teen die laagste moontlike koste oplewer.
Grondwet van die Wes-Kaap, 1997 (Wet 1 van 1998)	
Artikel 5	Vir die doeleindes van die Wes-Kaapse Regering: (a) moet die amptelike tale van die provinsie (naamlik Afrikaans, Engels en isiXhosa) gebruik word; en (b) hierdie tale moet gelyke status geniet. Die WKTK moet die gebruik van isiXhosa, Afrikaans en Engels in die Wes-Kaap monitor. Die WKTK moet ook praktiese en daadwerklike maatreëls implementeer om die status en gebruik van daardie inheemse tale van die Wes-Kaap waarvan die status en gebruik histories ingekort is, te verhoog en te bevorder.
Artikel 81(d)	Die Wes-Kaapse Regering moet beleide aanneem en uitvoer wat ten doel het om die welsyn van die mense van die provinsie daadwerklik te bevorder en te handhaaf, met inbegrip van beleide wat daarop afgestem is om respek vir die regte van kulturele, godsdienslike en taalgemeenskappe in die Wes-Kaap te bevorder.

7.2 Wetgewende mandate

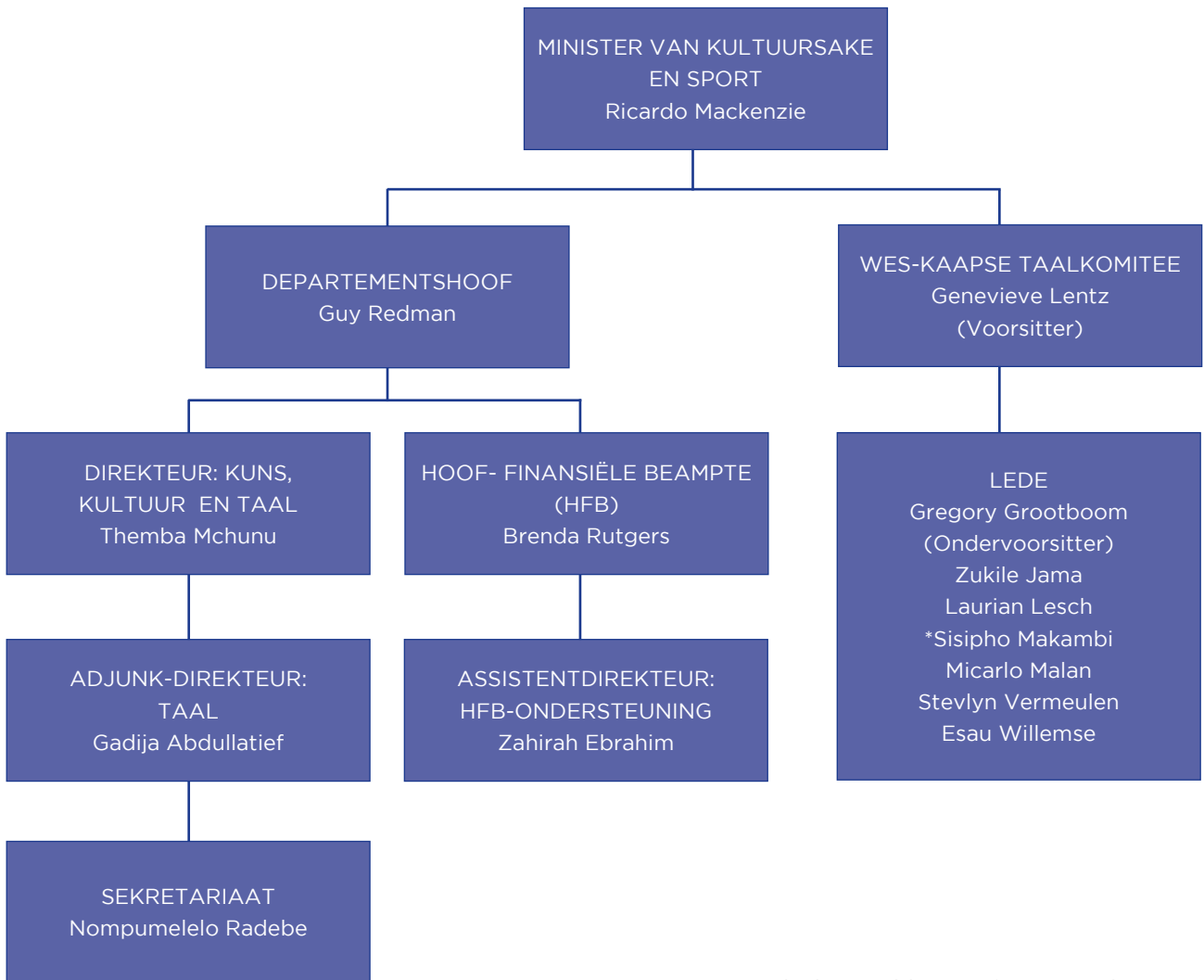
Wetgewing	Verwysing	Beskrywing
Grondwet Agtiende Wysigingswet	Wet 3 van 2023	Hierdie wet wysig artikel 6 van die Grondwet van die Republiek van Suid-Afrika, 1996, deur die toevoeging van SAGT as een van die amptelike tale van Suid-Afrika.
Wet op die Pan-Suid-Afrikaanse Taalraad	Wet 59 van 1995	Hierdie wet bepaal onder andere dat PanSAT 'n provinsiale taalkomitee (PTK) in elke provinsie tot stand moet bring. Die WKTK word deur die PanSAT as die PTK vir die Wes-Kaap erken. As sodanig bedien dit PanSAT van raad oor taalaangeleenthede in die provinsie.
Wet op Beskerming van Persoonlike Inligting (PAIA)	Wet 4 van 2013	Hierdie wet bevorder die beskerming van persoonlike inligting wat deur openbare en private instellings verwerk word en het ten doel om sekere voorwaardes in te voer ten einde minimumvereistes vir die verwerking van persoonlike inligting neer te lê. Hierbenewens lê die wet bepalings neer vir die daarstelling van 'n Inligtingsreguleerder wat, ingevolge hierdie wet en die Wet op die Bevordering van Toegang tot Inligting, 2000, sekere magte kan uitoefen en sekere pligte en funksies moet verrig. Voorts lê die wet bepalings neer vir die publisering van gedragskodes; mense se regte ten opsigte van ongevraagde elektroniese mededelings en geoutomatiseerde besluitneming; regulering van die vloeï van persoonlike inligting oor die grense van die Republiek heen; en vir aangeleenthede wat daarmee verband hou.
Wet op Openbare Finansiële Bestuur (WOFB)	Wet 1 van 1999	Die WKTK moet kwartaallike en jaarlikse verslae oor sy prestasie en geouditeerde finansiële state voorlê gegrond op die jaarlikse teikens wat vir elke boekjaar vir strategiese doelwitte gestel is.

Wetgewing	Verwysing	Beskrywing
Wet op die Suid-Afrikaanse Taalpraktisyns-raad	Wet 8 van 2014	Wanneer die Suid-Afrikaanse Taalpraktisynsraad tot stand kom, sal dit die mag hê om, onder andere, taalpraktisyns te registreer en te akkrediteer, 'n gedragskode daar te stel en taalpraktyke te reguleer.
Wet op Tradisionele en Khoisan-leierskap	Wet 3 van 2019	Dié wet lê bepalings neer vir: <ul style="list-style-type: none"> • die erkenning van tradisionele en Khoisan-gemeenskappe, leierskapsposisies en die onttrekking van sodanige erkenning; • die funksies en rolle van tradisionele en Khoisan-leiers; • die erkenning, instelling, funksies, rolle en administrasie van konings- of koninginskapsrade, hoof- tradisionele rade, tradisionele rade, Khoisan-rade en tradisionele subrade, sowel as die ondersteuning van sodanige rade; • die instelling, samestelling en funksionering van die Nasionale Huis van Tradisionele en Khoisan-leiers; • die instelling van provinsiale huise van tradisionele en Khoisan-leiers; • die instelling en samestelling van plaaslike huise van tradisionele en Khoisan-leiers; • die instelling en werksaamhede van die Kommissie vir Khoisan-aangeleenthede; • 'n gedragskode vir lede van die Nasionale Huis, provinsiale huis, plaaslike huise en alle tradisionele en Khoisan-rade; en • die regulatoriese magte van die Minister en Premiers.
Wet op die Gebruik van Amptelike Tale	Wet 12 van 2012	Hierdie wet is spesifiek van toepassing op alle nasionale departemente, nasionale openbare entiteite en nasionale openbare ondernemings. Indien aspekte van die wet'n impak op taalbeleid en -praktyke in die Wes-Kaap sou hê, sal die WKTK 'n mandaat hê om 'n rol hierin te vervul.
Wes-Kaapse Wet op Provinsiale Tale	Wet 13 van 1998	Die WKTK moet, onder andere: <ul style="list-style-type: none"> • die gebruik van Afrikaans, Engels en isiXhosa deur die Wes-Kaapse Regering monitor; • aanbevelings aan die LUR (Lid van die Uitvoerende Raad) en die Provinsiale Parlement maak oor enige voorgestelde of bestaande wetgewing, praktyke en beleide wat 'n impak op taal in die Wes-Kaap het; • die beginsel van veeltaligheid aktief bevorder; • die ontwikkeling van voorheen gemarginaliseerde inheemse tale aktief bevorder; • die LUR en die Wes-Kaapse Kultuurkommissie oor taalaangeleenthede in die provinsie van raad bedien; en • PanSAT oor taalaangeleenthede in die Wes-Kaap van raad bedien.

7.3 Beleidsmandate

Beleid	Beskrywing
Gedragkode vir lede van die WKTK	Hierdie kode het in hoofsaak ten doel om onkreukbare gedrag te bevorder ten einde institusionele geloofwaardigheid aan die WKTK te verleen.
Ondernemingsrisikobestuur- (ORB-) strategie en -implementeringsplan	Om gevolg te gee aan die vereistes van die WOFB (Wet 1 van 1999) artikel 51(1) (a)(i), wat bepaal dat die Rekenpligtige Gesag moet verseker dat die Entiteit oor 'n doeltreffende, doelmatige en deursigtige stelsel vir finansiële en risikobestuur en interne beheer beskik.
Finansiële delegasies	Magte word deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999, gedelegeer.
Bedrogvoorkomingsplan	Hierdie beleid bied responsmeganismes waarvolgens gevalle van bedrog wat 'n impak op die Entiteit het, gerapporteer, ondersoek en oor beslis kan word.
Wesenlikheidsraamwerk	Daar word van die Rekenpligtige Gesag verwag om, in oorleg met eksterne ouditeure, 'n raamwerk vir aanvaarbare vlakke van wesenskap en beduidenis te ontwikkel en om eenstemmigheid hieroor met die Uitvoerende Gesag te bereik.
Nasionale Taalbeleidsraamwerk (2003)	Hierdie beleid bied 'n nasionale raamwerk vir die toepassing van die bepalinge van die Grondwet en wetgewende mandate aan alle staatsorgane, insluitend die WKTK. Dit sit ook die beginsels en implementeringstrategieë wat gevolg moet word, uiteen.
Vergoeding van lede	Die beleid fasiliteer betaling van lede van die WKTK wat genomineer is om konferensies, projekte, vergaderings en werksessies namens die Kommissie by te woon.
VKB-delegasie	Magte word deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die WOFB gedelegeer.
Voorsieningsketteringbestuur	Die beleid reguleer voorsieningsketteringbestuur binne die Entiteit.
Wes-Kaapse Taalbeleid (gepubliseer in die Provinsiale Koerant gedateer 27 November 2001 as P.K. 369/2001)	Die WKTK staan onder 'n verpligting om die implementering van hierdie beleid te monitor.

8. ORGANISATORIESE STRUKTUUR



*Bedanking geldig vanaf 27 Desember 2024

DEEL B: PRESTASIE-INLICHTING

1. OUDITEUR-GENERAAL SE VERSLAG: VOORAFBEPAALEDE DOELWITTE

Die Ouditeur-generaal van Suid-Afrika (OGSA) voer sekere ouditprosedures ten opsigte van prestasie-inligting uit ten einde redelike sekerheid in die vorm van 'n ouditgevolgtrekking te bied. Die gevolgtrekking van die oudit rakende prestasie teenoor voorafbepaalde doelwitte word by die verslag aan bestuur onder die opskrif "Voorafbepaalde doelwitte" in die afdeling "Ander regs- en regulatoriese vereistes" by die ouditverslag ingesluit.

Verwys na bladsy 40 vir die Ouditeur-generaal se verslag, wat as Deel F: Finansiële Inligting gepubliseer word.

2. OORSIG VAN PRESTASIE

2.1. Diensleweringomgewing

Die WKTK het taalontwikkeling as 'n noodsaaklike kommunikasie- en uitdrukkingsmiddel gefasiliteer deur die Wes-Kaapse Taalbeleid aktief te bevorder en tegelyk voorspraak vir inheemse tale en SAGT te maak. Die Entiteit verrig sy werksaamhede ooreenkomstig 'n bestuurde netwerkmodel en kon aan die hand van hierdie raamwerk strategiese vennootskappe aangaan met verskeie organisasies wat hulle op die bevordering van taal toespits. Dit het tot gevolg dat hulpbronne en kundigheid kollektief doeltreffender ingespan word om 'n meer samehangende en volhoubare impak op die provinsiale taallandskap te hê.

Deur die loop van die jaar het die WKTK ses formele vergaderings gehou en twee bewusmakingsveldtogte ter bevordering van die implementering van die Wes-Kaapse Taalbeleid aangebied. Vier projekte ter bevordering van inheemse tale is ook afgehandel. Die Entiteit het die teikens wat vir projekte gestel is, oortref en skryf hierdie sukses toe aan die doeltreffende navolging van die model vir bestuurde netwerke.

Die produktiewe en samewerkende verhouding met PanSAT is gehandhaaf en het sodoende verseker dat daar oral in die provinsie op 'n gekoördineerde wyse werk van taalaangeleenthede gemaak is.

2.2. Organisatoriese omgewing

Die WKTK is gevestig ingevolge artikel 6 van die Wes-Kaapse Wet op Provinsiale Tale (Wet 13 van 1998). Ingevolge dié wet word lede van die WKTK vir 'n termyn van drie jaar aangestel. 'n Maksimum van 11 lede mag aangestel word om op die WKTK te dien. Lede word by wyse van 'n openbare nominasie- en kortlysproses aangestel – 'n proses wat deur die tersaaklike Komitee in die Wetgewer gefasiliteer word. Na afloop van dié proses, word lede deur die Provinsiale Minister aangestel. Die huidige WKTK het op 1 Februarie 2022 tot stand gekom en sy termyn het op 30 April 2025 ten einde geloop.

Kollektief is die lede van die WKTK die Entiteit se Uitvoerende Gesag wat, ingevolge artikels 49 tot 57 van die WOFB, verantwoordelik is vir alle regeringsbestuursverwante aangeleenthede. Daar is op 10 Februarie 2022 besluit dat die Voorsitter, ingevolge artikel 56 van die WOFB, verantwoordelikheid as Rekenpligtige Gesag namens hierdie Openbare Entiteit sal aanvaar. Indien die Voorsitter nie beskikbaar sou wees nie, sal die Ondervoorsitter verantwoordelikheid as Rekenpligtige Gesag namens die Openbare Entiteit aanvaar.

Ingevolge artikel 17 van die Wes-Kaapse Wet op Provinsiale Tale, 1998, verleen amptenare verbonde aan DKES se taaldienstekomponent administratiewe ondersteuning aan die WKTK. Die administratiewe werk behels die verlening van inhouds- en prosedurele ondersteuning sowel as die behartiging van alle reëlins wat noodsaaklik is vir die doeltreffende funksionering van die Entiteit. Ondersteuningsfunksies verwant aan finansiële bestuur word deur personeel verrig wat verbonde is aan DKES se finansieskomponent wat daarmee getaak is om ondersteuning aan openbare entiteite te verleen.

Alle dokumentasie van die WKTK wat op administrasie betrekking het, word deur die Taaldienste-eenheid op datum gehou, en die dokumentasie wat op finansies betrekking het, word op datum gehou deur die komponent wat finansiële ondersteuning aan openbare entiteite verleen. Ter wille van veilige bewaring en maklike herwinning, sowel as die behoud van institusionele geheue, word dokumente aanlyn op die Elektroniese Inhoudsbestuurstelsel gestoor.

Lede van die WKTK is nie voltydse ampsdraers nie en dit, tesame met die Entiteit se beperkte bedryfsbefondsing, het daartoe gelei dat die omvang van die projekte wat deur die Entiteit onderneem en afgehandel kon word, ingeperk is. Voorts het die vertrek van die verteenwoordiger vir dowes bygedra tot 'n verdere leemte in kundigheid. Danksy strategiese vennootskappe met die Taaldienste-eenheid en verskeie taalorganisasies kon hierdie uitdagings desondanks die hoof gebied word en kon die WKTK sy mandaat suksesvol gestand doen.

2.3. Vername veranderings aan beleide en wetgewing

Die Agtiende Wysigingswet van die Grondwet van Suid-Afrika is in 2023 aanvaar. Dié wysigingswet het artikel 6(1) van die Grondwet van Suid-Afrika, 1996, gewysig om voorsiening te maak vir die erkenning van SAGT as een van die land se amptelike tale. Dit stel gestandaardiseerde voorwaardes daar vir die bevordering van SAGT en bewusmaking rondom die behoeftes van dowes. Hierdie besluit is 'n mylpaal wat strook met die WKTK se aktiewe bevordering van SAGT en die behoeftes van dowes in sy bestaande programme.

2.4. Vordering ter behaling van institusionele impakte en uitkomste

Die Entiteit se beplande uitkomste, soos ingevolge sy Strategiese Plan, word hier onder weergegee, tesame met 'n aanduiding van die vordering wat gemaak is ter behaling van die Entiteit se impakverklaring.

Impakverklaring: Deur sy aktiwiteite beywer die Wes-Kaapse Taalkomitee hom daarvoor om individue deur taal te bemagtig en inklusiewe en samehangende gemeenskappe te skep.

Uitkomste 1	Bemagtigde burgers en inklusiewe en samehangende gemeenskappe
Uitkomste-aanwyser	Bevordering en ontwikkeling van die tale van die Wes-Kaap en gemarginaliseerde inheemse tale

Gedurende 2024/25 het die WKTK as volg tot die nasionale uitkomste van die mediumtermyn- strategiese raamwerk (MTSR) 2019-2024 bygedra:

MTSR-prioriteit	Komitee se bydrae
Prioriteit 3: Onderwys, vaardighede en gesondheid	Die beginsel van veeltaligheid in die Wes-Kaap is deur die smee van vennootskappe bevorder. Die Komitee se werksverhouding met PanSAT en ander taalinstellings en -instansies is verbeter. Die ontwikkeling en bevordering van voorheen gemarginaliseerde inheemse tale en SAGT is aangehelp ten einde bewusheid te verhoog en kommunikasie in hierdie tale onder die inwoners van die Wes-Kaap aan te moedig. Die Minister en PanSAT is van raad oor taalaangeleenthede in die Wes-Kaap bedien. Tersaaklike belanghebbendes is geraadpleeg en deurentyd op hoogte gehou van toepaslike navorsing oor taalaangeleenthede wat 'n impak op die provinsie het.
Prioriteit 6: Maatskaplike samehorigheid en veilige gemeenskappe	Ten einde bewusheid en gebruik van die drie amptelike tale en SAGT onder inwoners van die Wes-Kaap te verhoog, het die WKTK maatskaplike samehorigheid en veilige gemeenskappe bevorder deur veeltaligheid, gemarginaliseerde inheemse tale en SAGT deur middel van sy programme te bevorder.
Prioriteit 7: 'n Beter Afrika en wêreld	Ter ondersteuning van streeks- en kontinentale integrasie het die WKTK geselekteerde nasionale en internasionale datums van belang gevier en bevorder met die oog daarop om maatskaplike insluiting te bevorder.

Die WKTK se uitkomste-aanwyser word gekoppel aan die dienste en programme van DKES, wat op hulle beurt gekoppel is aan die Visie-geïnspireerde Prioriteite (VGP's) soos vervat in die Wes-Kaapse Regering se Provinsiale Strategiese Plan (PSP) en in die besonder VGP 1: "Veilige en samehangende gemeenskappe" en VGP 3: "Bemagtiging van mense".

Die Wes-Kaapse Regering se Herstelplan fokus op werkseleenthede, veiligheid en welstand. Veiligheid en welstand het veral betrekking op die werk wat deur die Komitee verrig word. Deur moedertaalbevordering en -bemagtiging het die WKTK daartoe bygedra om inwoners van die Wes-Kaap van geleenthede te voorsien om hul lewens en die lewens van ander te rig en hulle in staat te stel om 'n lewe te lei wat waardig en sinvol is en wat, op die lange duur, aanleiding sal gee tot maatskaplik samehangende gemeenskappe.

3. INSTITUSIONELE PROGRAMPRESTASIE-INLIGTING

3.1 Program: Wes-Kaapse Taalkomitee

Die doel van die WKTK is om die gebruik van die drie amptelike tale van die Wes-Kaap te monitor; om die implementering van die Wes-Kaapse Taalbeleid te monitor en om die Minister verantwoordelik vir taalaangeleenthede sowel as PanSAT oor taalaangeleenthede binne die provinsie of wat betrekking op die provinsie het, van raad te bedien.

Gekoppel aan die Veiligheidsprioriteit, werk die WKTK sedert 2022 saam met die Departement van Korrektiewe Dienste en die Nasionale Biblioteek van Suid-Afrika aan die Funda Mzantsi-streekskompetisie, en hierdie vennootskap is in 2024 voortgesit. WKTK-lede Genevieve Lentz, Stevlyn Vermeulen, Micarolo Malan en Laurian Lesch was ook beoordelaars ten tyde van hierdie geleentheid wat op 14 en 15 Augustus 2024 by Pollsmoor plaasgevind het. Hierdie jaarlikse kompetisie, wat ten doel het om 'n kultuur van lees en geletterdheid onder oortreders te bevorder, het 'n samekoms van 14 boekklubs, met 'n totale ledetal van 140 oortreders, bewerkstellig. Die deelnemers het hul lees-, spel- en redevoeringsvaardighede in vyf tale (naamlik isiXhosa, isiZulu, Sesotho, Engels en Afrikaans) ten toon gestel. Programme soos hierdie verleen erkenning aan die rol wat lees in die rehabilitering van oortreders speel en om te verhoed dat hulle hul weer aan misdadige oortredings skuldig maak.

Op 24 Mei 2024 het die WKTK en DKES Afrikadag gevier deur die gebruik van SAGT te bevorder by Kaapstad Stasie se taxistaanplek. Die WKTK het vooraf SAGT-speelkaarte van die Nasionale Instituut vir Dowes bekom. WKTK se voorsitter, Genevieve Lentz, het DKES-personeel na die taxistaanplek vergesel waar SAGT-speelkaarte en afskrifte van die SAGT-alfabet onder pendelaars en die personeel wat daar werksaam is, uitgedeel en aan hulle verduidelik is. Deelnemers het ywerige belangstelling getoon in dit wat met hulle gedeel is.

Om Jeugmaand te gedenk, het WKTK-lid Gregory Grootboom 'n SAGT- inleidende sessie – tesame met die plaaslike Verenigende Gereformeerde Kerk in Groot-Brakrivier, Mosselbaai – vir 19 Junie 2024 gereël. Die doel van hierdie program was om jongmense bewus te maak van SAGT, stigmatisering van die gebruikers daarvan aan te spreek en 'n groter bewustheid van SAGT te skep. Die groep het uit beide ouer mense en jeugdige bestaan. 'n SAGT-onderwyser van die Carpe Diem-skool het die opleidingsessie behartig. SAGT-speelkaarte wat deur die WKTK geskenk is en afskrifte van die SAGT-alfabet is uitgedeel en aan deelnemers verduidelik.

Die WKTK het tesame met die Sentrum vir Veeltaligheids- en Diversiteitsnavorsing aan die Universiteit van die Wes-Kaap 'n simposium oor Kaaps op 15 en 16 Augustus aangebied. Die program het uit 14 sprekers bestaan en die onderwerpe het gewissel van die algemeen linguistieke tot die kulturele elemente van Kaaps. WKTK-lede Laurian Lesch en Stevlyn Vermeulen het dié simposium bygewoon.

Op 24 September 2024 het WKTK-voorsitter Genevieve Lentz 'n geleentheid bygewoon wat deur die DKES en die Cochoqua Khoisan Tribal House ter viering van Erfenisdag aangebied is. Hierdie geleentheid is onder die tema “Die Herstel van Menslikheid” gevier. Die “Leer Jouself Nama”-boekies en geheuestokkies is aan aanwesiges uitgedeel.

WKTK-lid Zukile Jama het 'n basiese SAGT-opleidingskursus vir gesinslede van dowe persone vanaf 16 tot 20 September 2024 bygewoon. Die kursus is in vennootskap met DKES, PanSAT en die Al Waagah Instituut vir Dowes gereël. Gedurende die vyf dae van opleiding, het die aanwesiges 'n portefeulje van bewyse in die vorm van formatiewe en summatiewe assesserings voltooi waarby beide klaswerk en tuiswerk ingesluit is. Ná elke assessering is terugvoering aan deelnemers gegee. By voltooiing van die kursus is deelnemers met 'n sertifikaat van deelname beloon.

Die WKTK het Internasionale Moedertaaldag op 22 Februarie 2025 gevier deur 'n isiXhosa-spelkompetisie vir Graad 4-leerders aan te bied. Ander vennote wat aan hierdie projek deelgeneem het, was DKES, die Wes-Kaapse Departement van Onderwys, PanSAT se Wes-Kaapse Provinsiale Kantoor, die Kaapse Skiereiland Universiteit van Tegnologie, Iziko Museums van Suid-Afrika, die Nasionale Biblioteek van Suid-Afrika en die Universiteit van Kaapstad. Die geleentheid is bygewoon deur leerders en opvoeders van verskeie laerskole in die Wes-Kaap. Die tema van hierdie geleentheid was “Taal speel 'n deurslaggewende rol in beide onderwys en volhoubare ontwikkeling, en dien as die hoofkommunikasiekanaal vir kennisverspreiding en kulturele bewaring”.

Gedurende die oorsigjaar het die WKTK sy samewerking met die DKES in die proses om die reëls vir verskeie sportkodes in isiXhosa te vertaal, voortgesit ten einde toeganklikheid te verhoog en nakoming van hierdie reëls te verbeter. Die

DKES het voorheen die reëls vir skaak, krieket, netbal, boks en fietsry vertaal en beskikbaar gestel. Die ontwikkeling van vertaalde reëls verseker dat veeltaligheid in die sportomgewing bevorder word. Gedurende 2024/25 het DKES die reëls vir tafeltennis vertaal. Die vertaling van die reëls is deur die DKES se Taaldienste-eenheid gefasiliteer en is deur die WKTK, PanSAT en ander kundige belanghebbendes op die terrein van terminologie-ontwikkeling goedgekeur ten einde te verseker dat die vertalings konsekwent en volledig is.

Op 28 Maart 2025 het komiteede Genevieve Lentz en Zukile Jama die openingsplegtigheid van die isiXhosa-letterkundekompetiese bygewoon wat deur die Universiteit van Kaapstad se projek ter bevordering van veeltalige onderwys aangebied is. Hierdie projek het ten doel om geletterdheid te bevorder en die ryke kulturele erfenis van die isiXhosa-taal te vier.

Die WKTK het 'n subkomitee aangestel om die implementering van die Wes-Kaapse Taalbeleid deur WKR-departemente te assesser. Die projek het ook ten doel gehad om enige uitdagings te identifiseer wat departemente in die implementering van hierdie beleid in die gesig staar en om te bepaal watter maatreëls, indien enige, getref gaan word om te verseker dat dié beleid ten volle geïmplementeer word. Laurian Lesch, Stevlyn Vermeulen, Zukile Jama en Micarlo Malan het op die subkomitee gedien. Die verslag van die subkomitee sal ten tyde van die eerste vergadering van die nuutaangestelde WKTK ter tafel gelê en oorweeg word, waarna tersaaklike departemente oor die uitslag ingelig sal word.

3.2 Uitkomst, uitsette, uitsetaanwysers, teikens en werklike prestasie

Uitkoms	Uitset	Uitset-aanwyser	Geouditeerde werklike prestasie	Geouditeerde werklike prestasie	Beplande jaarlikse teiken	Werklike prestasie	Afwyking van beplande teiken teenoor werklike prestasie vir	Rede vir afwykings
			2022/23	2023/24	2024/25	2024/25	2024/25	
Bemagtigde burgers en inklusiewe en samehangende gemeenskappe	Opnames of vraelyste oor implementering van Taalbeleid of bewusmakings- of opvolprojekte voltooi	Getal aktiwiteite ter bevordering van die implementering van die Wes-Kaapse Taalbeleid	2	3	1	2	+1	Danksy samewerking met ander organisasies is 'n addisionele projek moontlik gemaak.
	Projekte ter bevordering van inheemse tale voltooi	Getal projekte ter bevordering van inheemse tale	3	3	1	4	+3	Danksy samewerking met ander organisasies is addisionele projekte moontlik gemaak.
	Formele samesprekings oor die implementering van die WK se Taalbeleid	Getal formele samesprekings oor die implementering van die WK se taalbeleid	6	6	6	6	-	

Verband tussen prestasie en begrote bedrae

Die WKTK het sy begrote bedrae bepaal ooreenkomstig die sleutelprestasie-areas wat in sy Jaarlikse Prestasieplan vir die boekjaar onder oorsig uiteengesit is.

Ekonomiese Klassifikasie	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	361	350	11*	321	309	12
Totale besteding	361	350	11	321	309	12

*Besparings vir die oorsigjaar kan daaraan toegeskryf word dat die Entiteit saam met die DKES en ander organisasies aan taalprojekte gewerk het.

Strategie om areas van onderprestasie die hoof te bied

Alle beplande teikens soos weerspieël in die Jaarlikse Prestasieplan vir 2024/25 is behaal.

4. INKOMSTE-INVORDERING

Bron van inkomste	2024/25			2023/24		
	Raming	Werklike bedrag	(Oor-)/onder-invordering	Raming	Werklike bedrag	(Oor-)/onder-invordering
	R`000	R`000	R`000	R`000	R`000	R`000
Oordrag-betaling	313	313	0	303	303	0
Rente-inkomste	48	41	7*	18	42	(24)
Totaal	361	354	7	321	345	(24)

* Die onderinvordering is hoofsaaklik toe te skryf aan wisselings in die rentekoers.

5. KAPITAALBELEGGING

Nie van toepassing nie.

DEEL C: REGERINGSBESTUUR

1. INLEIDING

Regeringsbestuur, risikobestuur en nakoming is die drie pilare wat saam ingespan word met die doel om te verseker dat die Entiteit sy doelwitte bereik. Nakoming van die Entiteit se beleide en prosedures, wette en regulasies wat omgesit word in sterk en doeltreffende regeringsbestuur word as die sleutel tot die Entiteit se sukses beskou. Hierdie verslag bied 'n oorsig van die regeringsbestuur wat in die Entiteit verskans is.

2. PORTEFEULJEKOMITEES

Die Staandekomitee oor Polisieoetsig, Gemeenskapsveiligheid, en Kultuursake en Sport en die Staande Komitee oor Openbare Rekeninge (SKOOR) is verantwoordelik vir oorsig oor die werk van die WKTK. Die volgende aangeleenthede is in 2024/25 aangehoor:

Staande Komitee oor Polisieoetsig, Gemeenskapsveiligheid, Kultuursake en Sport	
Datum van vergadering	Aangeleentheid onder oorweging
21 Augustus 2024	Inleidende vergadering en samevattende inligtingsessie rakende 2024/25- Jaarlikse Prestasieplan
25 Oktober 2024	Oorweging van die DKES en sy drie entiteite se 2023/24-jaarverslae
28 November 2024	Oorweging van die Wes-Kaapse Begrotingsaansuiweringswetsontwerp op Pos 13: Kultuursake en Sport, [B2-2024]
20 Maart 2025	Inligtingsessie oor die Wes-Kaapse Wetsontwerp op Openbare Biblioteekdienste, [B1-2025]
31 Maart 2025	Oorweging van die Wes-Kaapse Begrotingsaansuiweringswetsontwerp op Pos 13: Kultuursake en Sport, [B2-2025]

Staande Komitee oor Openbare Rekeninge (SKOOR)	
Datum van vergadering	Aangeleentheid onder oorweging
25 Oktober 2024	Oorweging van die Departement van Kultuursake en Sport se 2023/24-jaarverslag en die jaarverslae van sy drie entiteite (Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie en Erfenis Wes-Kaap)

SKOOR-resolusies

Een resoluie is vir die Entiteit uitgevaardig, naamlik dat die Entiteit 'n moniterings- en evalueringsmeganisme moet ontwikkel en implementeer wat risiko's in alle toekomstige gevalle sal versag.

3. UITVOERENDE GESAG

Die Uitvoerende Gesag het sy oorsigverantwoordelikheid uitgevoer deur finansiële en nie-finansiële inligting vir die oorsigtydperk te monitor. Die volgende verslae is vir moniteringsdoeleindes voorgelê:

Kwartaalike prestasieverslag	31 Julie 2024; 31 Oktober 2024; 31 Januarie 2025; 30 April 2025
In-jaar-moniteringsverslag	31 Julie 2024; 31 Oktober 2024; 31 Januarie 2025; 30 April 2025

4. DIE WES-KAAPSE TAALKOMITEE

4.1 Inleiding

Die WKTK is gevestig ingevolge die Wes-Kaapse Wet op Provinsiale Tale, 1998.

4.2 Die rol van die Komitee

Die Wes-Kaapse Wet op Provinsiale Tale, 1998, bepaal onder andere dat die WKTK:

- die gebruik van Afrikaans, Engels en isiXhosa deur die WKR moet monitor;
- aanbevelings aan die Provinsiale Minister en die Provinsiale Parlement moet maak oor voorgestelde of bestaande wetgewing, praktyke en beleide wat direk of indirek met taal in die Wes-Kaap te make het;
- die beginsel van veeltaligheid aktief moet bevorder;
- die ontwikkeling van voorheen gemarginaliseerde inheemse tale aktief moet bevorder;
- die Provinsiale Minister en die Wes-Kaapse Kultuurkommissie oor taalaangeleenthede in die provinsie van raad moet bedien; en
- PanSAT oor taalaangeleenthede in die Wes-Kaap van raad moet bedien.

4.3 Komitee se handves

Die WKTK het nie 'n formele handves nie, maar word deur die Wes-Kaapse Wet op Provinsiale Tale gelei.

Samestelling van die Komitee vir die tydperk 1 April 2024 tot 31 Maart 2025

Naam	Hoedanigheid (ooreenkomstig die openbare entiteit se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundigheid	Raads-direkteur-skappe (lys die entiteite)	Ander komitees of taakspanne (bv. ouditkomitee/ministeriële taakspan)	Getal vergaderings bygewoon
Gregory Allen Grootboom	Ondervoorsitter (soos op 10 Februarie 2022)	1 Februarie 2022	n.v.t.	BA (Afrikaans en Sielkunde); HOD; BEd (Sielk.); MEd (Sielk.); en PhD in Opvoedkundige Sielkunde	Taalonderrig; voormalige lid van Parlementêre Komitee oor Kuns en Kultuur	n.v.t.	n.v.t.	6
Zukile Jama	Lid	1 Februarie 2022	n.v.t.	BA (Geskiedenis, Engels en isiXhosa); BAHons (Afrikatale); en MA in Afrikatale (met spesialisering in isiXhosa)	Taalfrigter; vertaling en proeflees (isiZulu en isiXhosa) en tegniese/regsdokumente (Kiswahili)	n.v.t.	n.v.t.	3
Genevieve Lentz	Voorsitter (soos op 10 Februarie 2022)	1 Februarie 2022	n.v.t.	BA Tale en Kommunikasie; BAHons (Engels); nagraadse diploma in onderwys; BTech (Openbare Betrekkinge); en MEd	Taalonderrig; beplanning, organisasie en implementering van gepaste taalonderrigprogramme in 'n leeromgewing	n.v.t.	n.v.t.	5
Laurian Lesch	Lid	1 Februarie 2022	n.v.t.	BA (Taal en Kultuur); BAHons (Afrikatale); MA (Afrikatale); PhD in Linguistiek	Taalbeplanning en beleid; aanleer van 'n tweede taal; redigering en leksikografie	n.v.t.	n.v.t.	6
Sisipho Makambi	Lid	1 Augustus 2022	27 Desember 2024	BA (Sosiale Wetenskappe); BAHons (Afrikatale)	Bevordering van gemarginaliseerde tale	n.v.t.	n.v.t.	0
Micarlo Malan	Lid	1 Februarie 2022	n.v.t.	Praktiese kursus in Arbeidsreg; diploma in kantooradministrasie; BA (Regte)	Bevordering van gemarginaliseerde tale	n.v.t.	n.v.t.	5
Stevlyn Vermeulen	Lid	1 Februarie 2022	n.v.t.	BA (Tale en Kultuur); nagraadse kortkursus in redigeringsmetodologie	Taalontwikkeling; redigering	n.v.t.	n.v.t.	6

Naam	Hoedanigheid (ooreenkomstig die openbare entiteit se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Kundigheid	Raads- direkteur- skappe (lys die entiteite)	Ander komitees of taakspanne (bv. ouditkomitee/ ministeriële taakspan)	Getal verga- derings bygewoon
Esau Willemse	Lid	1 Februarie 2022	n.v.t.	Dipl. Teologie; Hons (Teologie); MA (Teologie); PhD in Filosofie	Engels- en Afrikaansskrywer	n.v.t.	n.v.t.	6

Vergoeding van Komiteelede

Die diensvoordelepakkette van sekere statutêre en ander instellings se ampsdraers word deur die Minister van Finansies bepaal en word in 'n omsendskrywe van die Provinsiale Tesourie beskryf. Die Voorsitter se tarief is R475 per uur, die Ondervoorsitter se tarief is R321 per uur en die tarief vir lede is R272 per uur.

Van	Voorletter	Vergoeding R'000	Ander toelaes R'000*	Totaal R'000
Grootboom	G. (Ondervoorsitter)	4	18**	22
Jama	Z.	2	1	3
Lentz	G. (Voorsitter)	15	1	16
Lesch	L.	12	1	13
Vermeulen	S.	12	2	14
Willemse	E.	4	4	8
Totaal		49	27	76

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

**Hierdie lid is in Klein-Brakrivier gebaseer en was daarop geregtig om te eis vir die kilometers wat na en van vergaderings afgeleë is.

5. RISIKOBESTUUR

Ter ondersteuning van die Rekenpligtige Gesag in die uitvoering van sy verantwoordelike ten opsigte van risikobestuur, neem die WKTK deel aan die DKES se ondernemingsrisikobestuur-en-etiekkomitee (ORBekom).

Ondernemingsrisikobestuursbeleid en -strategie

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

Die ondernemingsrisikobestuur- (ORB-) strategie en -implementeringsplan sit uiteen hoe die Entiteit te werk gaan om die ORB-beleid te implementeer wat deur die Rekenpligtige Gesag (RG) aanvaar is. Hierdie ORB-strategie word deur die Provinsiale Ondernemingsrisikobestuursbeleid en -strategie (PORBBS), veral betreffende aptytsvlakke, sowel as sy eie ORB-beleid en risikoprofiel, ingelig.

ORBekom se verantwoordelikhede

Die ORBekom het gerapporteer dat dit voldoen het aan sy verantwoordelikhede voortspruitend uit artikel 51(1) (a)(i) van die WOFB, Tesourieregulasie 3.2.1 en Hoofstuk 2 (Deel 1, 2 en 3) van die Staatsdiensregulasies van 2016. Die ORBekom het voorts gerapporteer dat dit die gepaste formele Verwysingsraamwerk (goedgekeur deur die ORBekom-voorsitter op 24 Mei 2022) aanvaar het en sy sake in nakoming van hierdie raamwerk gereguleer het en al sy verantwoordelikhede, soos daarin vervat, uitgevoer het.

ORBekom se lede

Die ORBekom bestaan uit die Rekenpligtige Beamppte (RB) en geselekteerde lede van DKES se bestuurspan en staan onder voorsitterskap van DKES se RB. Die Direkteur: Kuns, Kultuur en Taaldienste verteenwoordig die Entiteit op die ORBekom van die Departement. Soos ingevolge sy opdrag het die ORBekom vier keer (kwartaallike oorsig en verslagdoening) gedurende die oorsigjaar vergader. Die meeste vergaderings is deur alle lede of sy/haar verteenwoordiger bygewoon.

Tersaaklike inligting oor die ORBEKOM-lede word in die tabel hier onder openbaar gemaak:

Lid	Pos	Bygewoon
Mnr. G. Redman	Rekenpligtige Beamppte (Voorsitter)	4
Dr. C. van Wyk	Hoofdirekteur: Kultuursake	4
Dr. L. Bouah	Hoofdirekteur: Sport en Ontspanning	4
Me. B. Rutgers	Direkteur: Finansiële Bestuur (HFB)	4
Mnr. S. Julie	Direkteur: Strategiese en Bedryfsbestuurondersteuning	4
Dr. M. Janse van Rensburg	Direkteur: Museums, Erfenis en Geografiese Naamdienste	4
Mnr. T. Mchunu	Direkteur: Kuns, Kultuur en Taaldienste	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 (Risikokampvegter)	3
Mnr. D. Flandorp	Adjunkdirekteur: Eenheid vir Korporatiewe Verhoudinge (Etiekbeamppte)	3

**Die eenheid het deurentyd verteenwoordiging gehad selfs al kon lede nie die vergadering bywoon nie.*

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

Naam	Pos	Bygewoon
Me. L. Africa	ORBEKOM-sekretariaat	4
Me. G. Abdullatief	Waarnemende Direkteur: Kuns, Kultuur en Taal	2
Me. J. Boule	Hoof: Jeug- en Naskoolprogram	1
Mnr. L. Jara	Interne Beheer	3
Me. A. Haq	Direkteur: Ondernemingsrisikobestuur, DvdP	3
Me. C. Cochrane	Hoofrisiko-adviseur, DvdP	1
Mnr. D. Micketts	Hoofrisiko-adviseur, DvdP	3
Me. J. Reed	Hoofrisiko-adviseur, DvdP	3
Mnr. E. Peters	Hoofrisiko-adviseur, DvdP	1
Mnr. K. Abelse	Ondernemingsrisikobestuur, DvdP	2
Me. V. Simpson-Murray	Direkteur: Interne Oudit, DvdP	4
Mnr. P. de Villiers	Adjunkdirekteur: Interne Oudit, DvdP	4
Me. L. Kotze	Adjunkdirekteur: Interne Oudit, DvdP	1
Me. B. Cebukhulu	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	4
Me. L. Abrahams	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	1
Me. N. Nongxaza	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	1
Me. A. Snyder	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	1
Mnr. W. Theunissen	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	2

ORBekom se sleutelaktiwiteite

Die RB is die Voorsitter van die ORBekom en die Adjunktdirekteur: Interne Beheer is die Departement se Risikokampvegter. In die uitvoering van sy funksie het die ORBekom die volgende sleutelaktiwiteite in die loop van die oorsigjaar verrig:

- Die ORB-strategie en -implementeringsplan hersien vóór aanbeveling deur die Ouditkomitee en goedkeuring deur die RB en RG;
- Risiko's gemonitor en hersien volgens vasgestelde groepe van kategorieë van aptytreekse, en gepaste risiko-aptyt en -toleransie hersien en toegepas, begelei deur die PORBBS wat deur die provinsiale topbestuur goedgekeur is;
- Enige wesenlike veranderings aan die risikoprofiel aan die RB gerapporteer;
- Die burgergesentreerde strategiese risiko's bevestig. Dit dien as bewys van die pogings wat gemaak word om werk te maak van die bydraende faktore en impakte wat direk op die burgers betrekking het;
- Risiko-intelligensie- en tendenseverslae ontvang en oorweeg;
- Ontluikende risiko's geïdentifiseer;
- Risiko's wat buite die toleransievlakke val vir verdere optrede/aandag geïdentifiseer;
- Die implementeringsplan vir bedrog- en korrupsievoorkoming gemonitor;
- Die implementering van die ORB-beleid, -strategie en -implementeringsplan gemonitor;
- Die doeltreffendheid van versagtende strategieë geëvalueer ten einde werk te maak van wesenlike, etiese en ekonomiese misdaadrisiko's;
- Oorsig oor etiese bestuur in die Departement verskaf.

Sleutel- strategiese risiko's gedurende die jaar oorweeg en aangespreek

Die risiko "**Die WK se Taalbeleid word nie ten volle deur sekere provinsiale departemente geïmplementeer nie**", is geïdentifiseer nadat 'n tweejaarlikse opname uitgevoer is. Die Komitee het nie beheer oor die uitvoering van die taalbeleid in ander WKR-departemente nie.

Die WKTK gaan tans, weens besuinigingsmaatreëls, gebuk onder gebrekkige fisiese en finansiële hulpbronne om die WKTK se mandaat gestand te doen. Ter versagting van hierdie risiko sal die Komitee derhalwe saamwerk met entiteite wat soortgelyke mandate het (bv. die Pan-Suid-Afrikaanse Taalraad [PanSAT]) wat dit moontlik sal maak om kundigheid te deel en te verhoed dat projekte nie tussen entiteite gedupliseer word nie.

Bestuur van risiko's

Risiko-assesserings word uitgevoer om die doeltreffendheid van die Departement se risikobestuurstrategie te bepaal en om nuwe en ontluikende risiko's te identifiseer wat aan veranderings aan die interne en/of eksterne omgewing toegeskryf kan word. Gedurende die jaar is elke risiko oorweeg en bespreek, asook aan kwartaallikse ORBekom-vergaderings voorgelê. Daar is van senior bestuurders verwag om terugvoering te gee oor vordering met die implementering van aksieplanne wat ten doel het om die waarskynlikheid dat risiko's sal realiseer, te verlaag en om indien hulle sou realiseer, die impak te versag. ORBekom het ook risiko's wat meer omvattend geanaliseer moet word, na die Entiteit terugverwys en addisionele versagtende maatreëls of aksies om die risiko's te bestuur, gemaak. In 'n poging om risiko's as deel van sy kultuur op 'n samewerkende en innoverende wyse in toom te hou, aanvaar bestuur eienaarskap van risiko's en bespreek aangeleenthede verwant aan risiko's gereeld op verskeie platforms. Sodat alle vlakke van personeel op hoogte kan bly van veranderings wat aangebring is en as 'n manier om risikobestuur te verskans, word ORB-beleid en -strategie op 'n jaarlikse basis aan alle amptenare gekommunikeer. Pasgemaakte en generiese risikobewusmakingsessies is ook gehou om standaardelemente te deel ter verbetering van risikobestuur bekwaamheid. Aktiwiteite wat in die implementeringsplan uitgestip is, word deurentyd gemonitor en periodiek oor verslag gedoen op dieselfde wyse as wat die Jaarlikse Prestasieplan se lewerbare uitsette gemonitor word ten einde potensiële risiko's en afwykings van aanwysers en die behaling van uitkomste en nie-nakoming van wetgewing en beleidsmandate te bespeur.

Die Maatskaplike Groepering se Ouditkomitee het onafhanklike oorsig oor die risikobestuurstelsel voorsien. Die Ouditkomitee is van kwartaallikse ORB-vorderingsverslae en risikoprofiel en -registers voorsien sodat dié komitee sy onafhanklike oorsigrol kon vervul.

Vername ontluikende risiko's vir die komende finansiële jaar

Die Entiteit herevalueer en verfyn proaktief sy risikoverklarings en geïdentifiseerde areas waar bywerking nodig was ten einde ooreenstemming met risikoverklarings binne sy huidige konteks en die ontvouende omgewing te bewerkstellig.

Slotsom

Daar is aansienlike vordering gemaak met die bestuur van risiko's gedurende die 2024/25-boekjaar. Goeie vordering is met die verskansing van risikobestuur en die verhoging van die vlak van risikobestuursbekwaamheid binne die Openbare Entiteit gemaak wat tot die Entiteit se gunstige prestasie bygedra het.

Die verhoogde risikobekwaamheid binne die Openbare Entiteit het aanleiding gegee tot verbeterde risiko-responsstrategieë vir geïdentifiseerde risiko's.

Die ORBEKOM se fokus op etiek in die Openbare Entiteit stem ooreen met die leierskaps- en bestuurskultuur wat 'n integrale deel van die Openbare Entiteit uitmaak.

6. INTERNE BEHEER-EENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne beheermaatreëls deurlopend te assesser en te evalueer ten einde te verseker dat die beheeraktiwiteite wat daargestel is, doeltreffend, doelmatig en deursigtig is en dat hulle, waar nodig, bygewerk word. Om dit te vermag, word kwartaallikse vergaderings met die OGSA, programbestuurders en die Minister gehou om die bestuursverbeteringsplan te bespreek. Hierdie is 'n deurlopende proses om te verseker dat die Entiteit op 'n optimale vlak funksioneer deur die beheeromgewing te verbeter en sy skoon oudit status te handhaaf.

Die Departement het 'n internebeheerstrategieplan opgestel, wat deur die Entiteit aanvaar is, waarin 'n hoëvlakplan oor die implementering van interne beheer binne sy kernfunksies uiteengesit word.

7. INTERNE OUDIT EN OUDITKOMITEES

7.1 Interne Ouditfunksie (IOF)

- **Doel en mandaat:** Die IOF versterk die WKR se vermoë om waarde te skep, te beskerm en te handhaaf deur sy bestuur en deur, op die lange duur, die Ouditkomitee van onafhanklike, risikogebaseerde en objektiewe sekerheid, advies, insig en vooruitskouings te voorsien.

Sy mandaat word ontleen van die WOFB, artikel 38, gelees tesame met Nasionale Tesourieregulasie (NTR) 3.2.

- **Visie en strategie:** Die strategie vir die IOF is belyn met die strategiese raamwerk van die Departement van die Premier, wat opgesom kan word as om "te begelei, te bemagtig en te rig". Soos belyn met die strategie van die Tak: Korporatiewe Sekerheid, is die IOF se strategie vir die nuwe vyf-jaar-termyn "om regeringsbestuur te transformeer deur proaktiewe, behendige en vernuwende sekerheids- en adviesdienste wat die behoeftes van kliëntdepartemente voorsien en waarde aan inwoners bied".
- **Handves, metodologie en interne ouditplanne:** Die IOF verrig sy werksaamhede ooreenkomstig 'n handves wat met wetgewende voorskrifte en die Internasionale Raamwerk vir Professionele Praktyke (IPPF) ooreenstem. Die handves word elke tweede jaar hersien en die mees onlangse hersiening is deur die Ouditkomitee vir die Regeringsbestuur-, Innovasie- en Kultuur-groepering (R, I & K), ingevolge hul mandaat met betrekking tot transversale verantwoordelikhede, in Desember 2024 goedgekeur. Die IOF het 'n goedgekeurde metodologie wat ooreenstem met die handves, welke metodologie 'n uiteensetting bied van besonderhede met betrekking tot die verantwoordelikhede van die IOF en ander verwante begeleiding, soos volgens die IOF-handves.

Die deurlopende drie-jaar- strategiese interne ouditplan, en jaarplan vir die eerste jaar van die deurlopende drie-jaar- strategiese plan, vir die DKES (waarby die Entiteit se ouditterreine ingesluit is) is hersien en deur die Ouditkomitee vir die Welstandsgroepering op 9 April 2024 goedgekeur.

- **Onafhanklikheid en objektiwiteit:** Om voorsiening te maak vir die onafhanklikheid van die IOF, rapporteer sy personeel aan die Hoofouditbeampte (HOB), wie aan die drie Groeperingsouditkomitees van die WKR oor funksionaliteit, regstreeks aan die RB oor interne ouditaktiwiteite vir die Departement en administratief aan die ADG: Korporatiewe Sekerheid in die Departement van die Premier verslag doen. Die HOB het op 29 November 2024 die onafhanklikheid van die IOF (wanneer daar met transversale verantwoordelikhede gehandel word) vir die verslagdoeningstydperk aan die R, I, & K-groepering se Ouditkomitee bevestig. Alle personeellede van die IOF bevestig jaarliks hul objektiwiteit deur 'n verklaring van nakoming van die Instituut van Interne Ouditeure se Etiese Kode, sowel as op opdragvlak.
- **Modaliteit:** Die WKR-IOF is 'n ten volle ingekontrakteerde funksie.
- **Personeelvoorsiening:** Die goedgekeurde diensstaat van die IOF in geheel is 81 personeellede, en 43 van hierdie poste word tans befonds. Elke departement het 'n toegewyde span, en daar is geen befondsde vakatures in die span wat vir hierdie Departement verantwoordelik is en ook die Entiteit van diens is nie. Die huidige vaardighede en bevoegdhede van die IOF-personeel is gepas en 'n deeglik ingeligte opleiding- en ontwikkelingsprogram is in plek.
- **Gehalteversekerings- en -verbeteringsprogram (GVVP):** 'n GVVP is in plek en verslagdoening oor die implementering daarvan word op 'n tweejaarlikse basis aan die Ouditkomitee vir die R, I & K-groepering gedoen, ingevolge daardie komitee se mandaat met betrekking tot transversale verantwoordelikhede. Die laaste eksterne assessering is in November 2024 afgehandel en 'n aanslag van "Generally Conform" is behaal. Die kwessies wat hieruit voortgespruit het, word dopgehou en maak deel uit van verslagdoening oor die GVVP aan die Ouditkomitee vir die R, I & K-groepering.
- **Verhoudinge met belanghebbendes:** Goeie verhoudinge met die senior en uitvoerende bestuurspan van die Entiteit word gehandhaaf, en as daar enige uitdagings is, word hulle bespreek en intervensies word saam met die verantwoordelike departementele verteenwoordigers bedink. Ter verbetering van Gekombineerde Sekerheid binne die WKR, word standhoudende verhoudinge met die Departement se Interne Beheer-eenheid en die betrokke OGSA-ouditspan gehandhaaf.
- **Opsomming van werk wat gedurende die verslagdoeningstydperk deur die IOF verrig is:**
 - o Ten opsigte van die Departement se goedgekeurde Interne ouditplan, waarin die Entiteit se ouditterreine ook oorweeg word, is 'n totaal van drie sekerheidsvergaderings gehou. Geen adviserende vergaderings is gehou nie. (Verwys na die Ouditkomitee se verslag vir details.) Alle beplande vergaderings is afgehandel.
 - o Daar was geen oorrolle, geen ad hoc-projekte en geen beperkings wat die werk van die IOF belemmer het nie.

(Verwys asseblief na Paragraaf 15 hieronder vir omvattende inligting met betrekking tot die Ouditkomitee.)

8. NAKOMING VAN WETTE EN REGULASIES

Die Entiteit het stelsels, beleide en prosesse daargestel om nakoming van wette en regulasies te verseker. As daar by ondersoek bevind word dat bedrog, diefstal of korrupsie gepleeg is, word die werknemer wat by so 'n daad betrokke was, aan 'n dissiplinêre verhoor onderwerp. Daar word van die WKR-verteenwoordiger wat die dissiplinêre verrigtinge geïnisieer het, verwag om aan te beveel dat die betrokke werknemer ontslaan word.

Waar *prima facie* bewyse van misdadige gedrag bespeur word, word 'n strafregtelike saak by die Suid-Afrikaanse Polisie diens ahangig gemaak.

9. BEDROG EN KORRUPSIE

Bedrog en korrupsie hou beduidende potensiële risiko's vir die Entiteit se bates in en kan 'n negatiewe impak hê op die doeltreffendheid van dienslewering en die Entiteit se reputasie.

Die WKR het 'n Teenbedrog-en-korrupsiestrategie aanvaar wat die Provinsie se ingesteldheid van geen verdraagsaamheid teenoor bedrog, diefstal en korrupsie bekragtig. Ooreenkomstig hierdie strategie is die Entiteit verbind tot geen verdraagsaamheid teenoor korrupte, bedrieglike of enige ander misdadige aktiwiteite, hetsy intern of ekstern, en sal enige partye wat by sulke praktyke betrokke raak of probeer om daarby betrokke te raak, aktief by wyse van alle regsmeddele tot sy beskikking vervolg.

Die Entiteit het 'n goedgekeurde bedrog-en-korrupsie-voorkomingsplan en 'n gelyklopende implementeringsplan wat gevolg gee aan die voorkomingsplan.

Verskeie kanale vir die rapportering van beweerde bedrog, diefstal en korrupsie bestaan, en hierdie word in detail in die Provinsiale Teenbedrog-en-korrupsiestrategie, die WKR se Beleid oor Fluitjieblasers en die Departementele Bedrogvoorkomingsplan beskryf. Elke bewering wat deur die eenheid vir Provinsiale Forensiese Dienste (PFD) ontvang word, word in 'n saakbestuurstelsel aangeteken. Dié stelsel word as 'n bestuurswerktuig gebruik om verslag te doen oor vordering met sake wat met die Departement verband hou en om statistieke vir die WKR en die Entiteit voort te bring.

Personeellede en werkers wat die fluitjie blaas rakende vermeende bedrog, korrupsie en diefstal, word beskerm mits die openbaarmaking 'n beskermde openbaarmaking is (d.w.s. aan die statutêre vereistes van die Wet op Beskermde Openbaarmakings (Wet 26 van 2000) voldoen) en derhalwe in goeder trou gemaak word. Die WKR se Beleid oor Fluitjieblasers bied riglyne aan personeellede en werkers oor hoe hulle te werk moet gaan om 'n saak onder die aandag te bring van die gepaste lynbestuurders, spesifieke aangewese persone in die WKR of eksterne instellings indien hulle redelike gronde het om te glo dat oortredings of oneerbare gedrag in die WKR begaan word. Die geleentheid om anonimiteit te bly, word gebied aan enige persoon wat 'n geval van bedrog, diefstal en korrupsie wil rapporteer en, indien hulle dit persoonlik wil rapporteer, sal die persoon by wie hulle die saak aanmeld, hul identiteit vertroulik hou.

As daar by ondersoek bevind word dat bedrog, diefstal of korrupsie gepleeg is, word die werknemer wat by so 'n daad betrokke was, aan 'n dissiplinêre verhoor onderwerp. Daar word van die WKR-vertegenwoordiger wat die dissiplinêre verrigtinge geïnisieer het, verwag om aan te beveel dat die betrokke werknemer ontslaan word. Waar prima facie bewyse van misdadige gedrag bespeur word, word 'n strafregtelike saak by die Suid-Afrikaanse Polisie diens aanhangig gemaak.

10. BEPERKING VAN BOTSSENDE BELANGE

Om te verseker dat daar geen konflik van belange ten opsigte van WKTK-lede is nie, moet alle lede 'n "verklaring van belange"-vorm onderteken en hierdie is 'n vaste item op die sakelys van alle WKTK-vergaderings waar lede enige konflik moet verklaar. Indien 'n konflik van belange vir 'n lid sou ontstaan, word daar van hom of haar verwag om aan die proses te onttrek.

11. GEDRAGSKODE

Lede word van 'n gedragskode met riglyne vir onkreukbare gedrag voorsien.

12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES

DKES verskaf kantoorruimte aan die WKTK.

13. MAATSKAPPY-/RAADSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing nie.

14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing nie.

15. OUDITKOMITEE SE VERSLAG

Deel 1: Besinning deur Ouditkomitee

- **Doel en mandaat:** Die Ouditkomitee vir die Welstandsgroepering is as 'n statutêre komitee vir die Departement van Kultuursake en Sport en sy drie (3) Openbare Entiteite gekonstitueer om sy statutêre verpligtinge ingevolge artikel 77 van die WOFB, Regulasie 3.1 van die NT en die pligte wat ingevolge sy Verwysingsraamwerk aan hom opgedra is, na te kom. Daar is oor die jongste Verwysingsraamwerk vir WKR-ouditkomitees met die provinsiale topbestuur oorleg gepleeg en dit is op 19 Februarie 2025 deur die Kabinet goedgekeur.
- **Onafhanklikheid:** Die Ouditkomitee vir die Welstandsgroepering is geheel en al onafhanklik van die Departement en sy verwante entiteite. Enige konflik of vermeende konflik van belange word verklaar en dienoreenkomstig mee gehandel by elke vergadering. 'n Algehele jaarlikse verklaringsproses word ook ondergaan waar alle konflikte of vermeende konflikte met die betrokke lid opgevolg word.
- **Beskerming van die onafhanklikheid van die IOF:** Die Voorsitter van die Ouditkomitee vir die Welstandsgroepering het die vergadering van die R, I & K-groepering se Ouditkomitee bygewoon waar hierdie komitee sy transversale verantwoordelikhede nagekom het. Op 29 November 2024, tydens hierdie vergadering, het die R, I & K-groepering se Ouditkomitee die organisatoriese posisionering van die IOF en die onafhanklikheidsverklaring van die HOB in oënskou geneem. Dit was nie nodig vir die Welstandsgroepering se Ouditkomitee om gedurende hierdie verslagdoeningstydperk by enige situasie wat die onafhanklikheid van die IOF affekteer, in te gryp nie.
- **Prestasie teenoor statutêre verpligtinge:** Die Welstandsgroepering se Ouditkomitee is tevrede dat hy sy verantwoordelikhede nagekom het soos uiteengesit in die WOFB, Tesourieregulasies, IPPF en die Ouditkomitee se goedgekeurde Verwysingsraamwerk.
- **Samestelling van die Ouditkomitee:** Vir hierdie verslagdoeningstydperk het die Welstandsgroepering se Ouditkomitee ses (6) lede gehad en het oor 'n gepaste vermenging van vaardighede beskik wat nodig was om sy verantwoordelikhede uit te voer. Alle lede was eksterne lede. Verwys na tabel vir besonderhede oor lidmaatskap.
- **Bywoning van vergaderings:** Die Welstandsgroepering se Ouditkomitee het sewe (7) keer gedurende die oorsigtydperk vergader. Alle vergaderings was gewone vergaderings, en geen spesiale vergaderings was nodig nie. Verwys na tabel vir besonderhede oor bywoning van vergaderings.
- **Resolusie van Ouditkomitee se aanbevelings:** Die Welstandsgroepering se Ouditkomitee is tevrede dat sy aanbevelings aan die Departement van Kultuursake en Sport en sy verwante entiteite, waar tersaaklik, die nodige aandag geniet het.
- **Prestasie-evaluering van ouditkomitees:** Jaarlikse 360-grade-evaluering van ouditkomitees se prestasie word uitgevoer. Die Welstandsgroepering se Ouditkomitee het 'n verslag ontvang waarin die resultate van die jaarlikse evalueringproses vervat is, en tydens 'n vergadering waar die voorsitters van alle Groeperingsouditkomitees teenwoordig was, is daar ooreengekom op 'n benadering wat gevolg gaan word om werk te maak van die kwessies wat geïdentifiseer is.
- **Vergoeding van ouditkomitees:** Die WKR se ouditkomitees word vergoed teen 'n goedgekeurde uurlike tarief gegrond op die SAIGR-tarief, en dan uitsluitlik vir bywoning van vergaderings. Voorsitters ontvang R2 835,00 per uur en lede R2 126,00 per uur. Die totale uitgawes verwant aan al drie WKR-ouditkomitees het R3,118 miljoen vir die verslagdoeningstydperk beloop, waarvoor die Departement van die Premier verantwoordelik is. Ouditkomiteelede wat vir 'n staatsorgaan werk, ontvang geen vergoeding wanneer hulle op 'n WKR-ouditkomitee dien nie.

Deel 2: Ouditkomitee se samestelling en besonderhede oor bywoning

Tersaaklike inligting oor lede van die ouditkomitee word in die tabel hier onder openbaar gemaak:

Voornaam en van	Kwalifikasies	Professionele affiliasies	Ampstermyn		Getal vergaderings bygewoon	Private en sakebelange by elke vergadering verklaar	In diens van staats-organ	Getal ander OK's waarop lid gedurende verslag-doenings-tydperk gedien het	Getal ander bestuurstrukture waarop lid gedurende verslag-doenings-tydperk gedien het
			Begin-datum	Eind-datum					
Mnr. Pieter Strauss (Voorsitter)	BRek BComptHons GR(SA)	Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters	1 Januarie 2022	31 Maart 2025	7	Ja	Nee	3	0
Dr. Gilbert Lawrence	M Med MBChB	Geregistreeerde mediese praktisyn	1 Januarie 2023	31 Maart 2026	7	Ja	Nee	0	0
Mnr. Terence Arendse	GR(SA)	Suid-Afrikaanse Vereniging van Geoktrooieerde Rekenmeesters Kaapse Genootskap van Geoktrooieerde Rekenmeesters	1 Januarie 2023	31 Maart 2026	7	Ja	Nee	2	0
Me. Annelise Cilliers	GR(SA)	Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters	1 Januarie 2022	31 Maart 2025	7	Ja	Nee	2	1
Me. Fayruz Mohamed	GR(SA)	Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters Instituut van Direkteure Geoktrooieerde Instituut vir Sekuriteite en Beleggings	1 Januarie 2022	31 Maart 2025	6	Ja	Nee	3	1
Me. Judy Gunther	BCompt M-kostebe-rekening CIA; CRMA	Instituut vir Interne Ouditeure Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters	1 Januarie 2022	31 Maart 2025	6	Ja	Nee	2	2

Deel 3: Ouditkomitee se fokusareas

- **Doeltreffendheid van interne beheer-stelsel en gekombineerde sekerheid**

Daar word van die Departement en sy verwante Entiteite verwag om interne beheer-stelsels te ontwikkel en te handhaaf wat die waarskynlikheid sal verbeter dat hy sy doelwitte kan behaal; by veranderings in die omgewing waarbinne hy werksaam is, sal kan aanpas; en die doelmatigheid en doeltreffendheid van sy werksaamhede sal kan bevorder gegrond op betroubare verslagdoening en nakoming van wette en regulasies. Die WKR het 'n Raamwerk vir Gekombineerde Sekerheid aanvaar waarvolgens diegene wat sekerheid verskaf, geïdentifiseer en geïntegreer word. Die eerste vlak van sekerheid is bestuursekerheid. Hiervolgens word daar van lynbestuur verwag om doeltreffende bestuursmaatreëls te handhaaf en daardie prosedures op 'n daaglikse basis by wyse van toesighoudende maatreëls toe te pas en om remediërende stappe te neem wanneer ook al nodig. Die tweede vlak van sekerheid is interne sekerheid, wat verskaf word deur funksies wat afsonderlik van direkte lynbestuur staan en aan wie assessering van die nakoming van beleide, prosedures, norme, standaarde en raamwerke toevertrou is. Die derde vlak van sekerheid is onafhanklike verskaffers van sekerheid wat deur professionele standaarde gelei word, welke standaarde die hoogste vlakke van onafhanklikheid as 'n voorvereiste stel.

'n Risikogebaseerde Gekombineerde Sekerheidsplan, wat oorweging van die Entiteit se ouditterreine insluit, is vir die Departement ontwikkel, gefasiliteer deur Interne Oudit wat ook 'n onafhanklike verskaffer van sekerheid is. Interne Oudit bied redelike sekerheid aan die Ouditkomitee en bestuur dat die interne beheer-maatreëls toereikend en doeltreffend is. Dit word vermag deur 'n goedgekeurde risikogebaseerde interne auditplan, Interne Oudit wat die toereikendheid van beheermaatreëls assessee om sodoende die risiko's te versag, en die Ouditkomitee wat die implementering van korrektiewe optrede monitor.

Die Ouditkomitee het die doeltreffendheid van die interne beheer-stelsel en gekombineerde sekerheid hersien en is tevrede dat hy sy verantwoordelikhede ten opsigte van sy mandaat nagekom het.

- **Doeltreffendheid van interne auditfunksie**

Die ouditkomitee het die doeltreffendheid van die interne auditfunksie gemonitor en hersien, insluitende sy nakoming van die IPPF. Sodanige monitering en hersiening is uitgevoer aan die hand van die Gehalteversekerings- en -verbeteringsprogram se resultate wat op 'n tweejaarlikse basis aan die Ouditkomitee voorgelê word.

- **Aktiwiteite van die interne auditfunksie**

Vir die oorsigjaar is geen auditvergaderings vir die Entiteit, of as deel van auditvergaderings vir die Departement wat betrekking op die Entiteit gehad het, gehou nie.

- **Doeltreffendheid van risikobestuur**

Die OK het die Entiteit se risikobestuur hersien en is tevrede dat die Ouditkomitee sy pligte ooreenkomstig sy mandaat nagekom het.

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

Die OK het die Entiteit se finansiële en prestasie-inligting hersien en is tevrede dat die Ouditkomitee sy pligte ooreenkomstig sy mandaat nagekom het.

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

Die OK het nie enige rekeningkundige en ouditeringsaangeleenthede geïdentifiseer nie buiten daardie wat in die OGSA se verslag en die finansiële jaarstate gerapporteer is.

- **Evaluering van finansiële jaarstate**

Die Ouditkomitee het:

- o Die Geouditeerde Finansiële Jaarstate vir insluiting by die Jaarverslag hersien;
- o Die OGSA se Bestuursverslag en bestuur se reaksie daarop hersien; en
- o Veranderings aan rekeningkundige beleide en praktyke, soos in die Finansiële Jaarstate gerapporteer, hersien.

- **Eksterne oudit en Ouditeur-generaal se verslag**

Die Ouditkomitee het op 'n kwartaallikse basis die Entiteit se implementeringsplan vir ouditkwessies wat in die vorige jaar geopper is, hersien. Die Ouditkomitee het met die OGSA vergader om te verseker dat daar nie enige onopgeloste kwessies is wat uit die regulatoriese oudit voortgespruit het nie. Korrektiewe optrede rakende die gedetailleerde bevindinge wat deur die OGSA geopper is, word op 'n kwartaallikse basis deur die OK gemonitor.

Die OK stem saam met en aanvaar die OGSA se uitslag rakende die Finansiële Jaarstate en stel voor dat hierde Geouditeerde Finansiële Jaarstate aanvaar en saam met hierdie verslag gelees word.

- **Enige ander kwessies**

Geen

- **Slotsom**

Alle lof aan die Entiteit vir die handhawing van 'n ongekwalifiseerde oudituitslag, met geen wesenlike bevindinge nie.



Dr. G. Lawrence
Voorsitter van die Welstandsgroepering se Ouditkomitee
Datum: 8 Augustus 2025

16. PRESTASIE-INLIGTING RAKENDE BBSEB-NAKOMING

Die volgende tabel is voltooi ter illustrasie van nakoming van die Wet op Breëbasis- Swart Ekonomiese Bemagtiging (Wet 46 van 2013) se vereistes vir BBSEB, soos bepaal deur die Departement van Handel, Nywerheid en Mededinging.

Het die Departement / Openbare Entiteit enige tersaaklike Kode vir Goeie Praktyk (BBSEB-sertifikaatvlakke 1 - 8) ten opsigte van die volgende toegepas:		
Kriteria	Respons Ja / Nee	Bespreking <i>(sluit 'n bespreking van jul respons in en dui aan watter maatreëls ter voldoening getref is)</i>
Bepaling van kwalifiserende kriteria vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese bedrywighede ingevolge enige wet?	Nee	Die Entiteit reik nie enige lisensies, konsessies of ander magtigings ten opsigte van ekonomiese bedrywighede ingevolge enige wet uit nie.
Ontwikkeling en implementering van 'n voorkeurverkrygings-beleid?	Ja	Die Entiteit se VKB-beleid maak voorsiening vir die implementering van voorkeurverkryging.
Bepaling van kwalifiserende kriteria 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 aangaan van vennootskappe met die private sektor?	Nee	Die Entiteit neem nie deel aan vennootskappe met die private sektor nie.
Bepaling van kriteria vir die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van breëbasis- swart ekonomiese bemagtiging?	Nee	Die Entiteit is nie betrokke by die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van breëbasis- swart ekonomiese bemagtiging nie.

DEEL D: MENSLIKEHULPBRONBESTUUR

1. INLEIDING

Personeel word deur die Departement van Kultuursake en Sport in diens geneem.

2. MENSLIKEHULPBRONNE-OORSIGSTATISTIEK

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

DEEL E: WOFB-NAKOMINGSVERSLAG

1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE UITGAWES EN WESENLIKE VERLIESE

1.1. Onreëlmatige uitgawes

a) Rekonsiliasie van onreëlmatige uitgawes

Description	2024/25	2023/24
	R'000	R'000
Beginsaldo	-	-
Aansuiwering van beginsaldo	-	-
Beginsaldo soos heraangegee	-	-
Tel by: Onreëlmatige uitgawes bevestig	-	-
Min: Onreëlmatige uitgawes gekondoneer	-	-
Min: Onreëlmatige uitgawes nie gekondoneer nie en verwyder	-	-
Min: Onreëlmatige uitgawes verhaalbaar	-	-
Min: Onreëlmatige uitgawes nie verhaal nie en afgeskryf	-	-
Eindsaldo	-	-

Aantekeninge oor rekonsiliasie

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige uitgawes waar assessering nog hangende was	-	-
Onreëlmatige uitgawes wat op die vorige jaar betrekking het en in die lopende jaar geïdentifiseer is	-	-
Onreëlmatige uitgawes vir die lopende jaar	-	-
Totaal	-	-

b) Besonderhede van lopende en vorige jaar se onreëlmatige uitgawes (assessering, beslissing en ondersoek hangende)

Beskrywing	2024/25	2023/24
	R'000	R'000
Onreëlmatige uitgawes waar assessering hangende is	-	-
Onreëlmatige uitgawes waar beslissing hangende is	-	-
Onreëlmatige uitgawes waar ondersoeke hangende is	-	-
Totaal	-	-

c) Besonderhede van onreëlmatige uitgawes wat gekondoneer is

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

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

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

e) Besonderhede van onreëlmatige uitgawes verhaalbaar

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

f) Besonderhede van lopende en vorige jaar se onreëlmatige uitgawes wat afgeskryf (onverhaalbaar) is

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

Addisionele openbaarmakings oor inter-institusionele reëlings

g) Besonderhede van gevalle van nie-nakoming waar 'n instelling betrokke was by 'n inter-institusionele reëling (waar die instelling nie verantwoordelik is vir die nie-nakoming nie)

Beskrywing
Nie van toepassing nie

h) Besonderhede van onreëlmatige uitgawes waar 'n instelling betrokke was by 'n inter-institusionele reëling (waar die instelling wel verantwoordelik is vir die nie-nakoming)

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

i) Besonderhede van dissiplinêre stappe wat geneem is of strafregtelike sake wat aanhangig gemaak is as gevolg van onreëlmatige uitgawes

Dissiplinêre stappe geneem
Nie van toepassing nie

1.2 Vrugtelose en verkwistende uitgawes

a) Rekonsiliasie van vrugtelose en verkwistende uitgawes

Beskrywing	2024/25	2023/24
	R'000	R'000
Beginsaldo	-	-
Aansuiwering van beginsaldo	-	-
Beginsaldo soos heraangegee	-	-
Tel by: Vrugtelose en verkwistende uitgawes bevestig	-	-
Min: Vrugtelose en verkwistende uitgawes verhaalbaar	-	-
Min: Vrugtelose en verkwistende uitgawes onverhaalbaar en afgeskryf	-	-
Eindsaldo	-	-

Aantekeninge oor rekonsiliasie

Beskrywing	2024/25	2023/24
	R'000	R'000
Vrugtelose en verkwistende uitgawes waar assessering nog hangende was	-	-
Vrugtelose en verkwistende uitgawes wat op die vorige jaar betrekking het en in die lopende jaar geïdentifiseer is	-	-
Vrugtelose en verkwistende uitgawes vir die lopende jaar	-	-
Totaal	-	-

b) Besonderhede van vrugtelose en verkwistende uitgawes (assessering, beslissing en ondersoek hangende)

Beskrywing	2024/25	2023/24
	R'000	R'000
Vrugtelose en verkwistende uitgawes waar assessering hangende is	-	-
Vrugtelose en verkwistende uitgawes waar beslissing hangende is	-	-
Vrugtelose en verkwistende uitgawes waar ondersoek hangende is	-	-
Totaal	-	-

c) Besonderhede van vrugtelose en verkwistende uitgawes verhaalbaar

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

d) Besonderhede van vrugtelose en verkwistende uitgawes onverhaalbaar en afgeskryf

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

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

Dissiplinêre stappe geneem
Nie van toepassing nie

1.3 Addisionele openbaarmaking met betrekking tot wesenlike verliese ingevolge artikel 55(2)(b)(i) en (iii) van die WOFB

a) Besonderhede oor wesenlike verliese wat in die lopende en vorige jaar weens misdadige gedrag gely is

Wesenlike verliese weens misdadige gedrag	2024/25	2023/24
	R'000	R'000
Diefstal	-	-
Ander wesenlike verliese	-	-
Min: Verhaalbaar	-	-
Min: Onverhaalbaar en afgeskryf	-	-
Totaal	-	-

b) Besonderhede van wesenlike verliese

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

c) Ander wesenlike verliese verhaalbaar

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

d) Ander wesenlike verliese onverhaalbaar en afgeskryf

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

2. LAAT- EN/OF NIE-BETALING VAN VERSKAFFERS

Beskrywing	Number of invoices	Consolidated Value
		R'000
Geldige fakture ontvang	22	117
Fakture binne 30 dae of ooreengekome tydperk betaal	22	117
Fakture ná 30 dae of ooreengekome tydperk betaal	n.v.t.	-
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaal sonder betwisting)	n.v.t.	-
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaal met betwisting)	n.v.t.	-

3. VOORSIENINGSKETTINGBESTUUR

3.1 Verkryging op ander wyses

Projek se beskrywing	Naam van verskaffer	Tipe verkryging op ander wyses	Kontrak-nommer	Waarde van kontrak
				R'000
Hernuwing van CaseWare-lisensies	Adapt IT*	Beperkte tender	WCLC_ORD-POA40872	31
Totaal				31

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

3.2 Kontrakwysigings en -uitbreidings

Projek se beskrywing	Naam van verskaffer	Tipe kontrak-modifikasie (uitbreiding of wysiging)	Kontrak-nommer	Oorspronklike kontrak-waarde	Waarde van vorige kontrak-uitbreiding/s of -wysiging/s (indien van toepassing)	Waarde van huidige kontrak-uitbreiding of -wysiging
				R'000	R'000	R'000
n.v.t.						
Totaal				-	-	-

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

Verslag oor die finansiële state

1. Ek het die finansiële state van die Wes-Kaapse Taalkomitee hersien, soos uiteengesit op bladsye 44 tot 62 en bestaande uit die staat van finansiële posisie soos op 31 Maart 2025, die staat van finansiële prestasie, die staat van veranderinge aan netto bates, die kontantvloeistaat en die staat van vergelyking tussen begrote en werklike bedrae vir die jaar toe geëindig, sowel as die notas tot die finansiële state met inbegrip van 'n opsomming van belangrike rekeningkundige beleide.

Gevolgtrekking

2. Gegrand op my hersiening, het niks onder my aandag gekom wat my laat twyfel het of die finansiële state in alle wesenlike aspekte, ooreenkomstig Algemeen Erkende Rekeningkundige Praktyk (AERP) en die vereistes van die Wet op Openbare Finansiële Bestuur (WOFB) (Wet 1 van 1999), 'n billike aanbieding van die Wes-Kaapse Taalkomitee se finansiële posisie soos op 31 Maart 2025 en sy finansiële prestasie en kontantvloeï vir die jaar toe geëindig is nie.

Verantwoordelikhede van die Rekenpligtige Gesag ten opsigte van die finansiële state

3. Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state ooreenkomstig AERP en die WOFB en vir sodanige interne beheer-maatreëls wat die Rekenpligtige Gesag as nodig mag bepaal om die voorbereiding van finansiële state wat vry van wesenlike wanvoorstellings, hetsy weens bedrog of foute, moontlik te maak.
4. In die voorbereiding van die finansiële state is dit die Rekenpligtige Gesag se verantwoordelikheid om te bepaal of die Openbare Entiteit as 'n lopende saak kan voortbestaan; om, waar van toepassing, aangeleenthede met betrekking tot die Entiteit se voortbestaan as 'n lopende saak openbaar te maak; en om die lopendesaakbasis van rekeningkunde toe te pas tensy die tersaaklike regeringsbestuurstruktuur van voorneme is om die Openbare Entiteit óf te likwideer óf om sy werksaamhede te staak, of as daar geen ander realistiese alternatief as die voormelde is nie.

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

5. My verantwoordelikheid is om 'n gevolgtrekking oor die meegaande finansiële state uit te spreek. Ek het my oorsig ooreenkomstig die hersiene *International Standard on Review Engagements (ISRE) 2400 se Engagements to review historical financial statements* uitgevoer. Volgens hierdie standaard word daar van my verwag om tot 'n gevolgtrekking te kom of enigiets onder my aandag gekom het wat my daarvan sou oortuig dat die finansiële state, in geheel beskou, nie in alle wesenlike opsigte ooreenkomstig die toepaslike finansiële verslagdoeningsraamwerk voorberei is nie. Hierdie standaard verwag ook van my om aan die tersaaklike etiese vereistes te voldoen.
6. 'n Hersiening van finansiële state ooreenkomstig die hersiene ISRE 2400 bied beperkte sekerheid. Daar word van my verwag om prosedures uit te voer wat in hoofsaak daarop neerkom dat ek bestuur en andere verbonde aan die geouditeerde, waar van toepassing, uitvra en sekere analitiese prosedures toepas om sodoende die bewyse wat bekom is, te evalueer.
7. Die prosedures wat uitgevoer word in 'n blote oorsig is aansienlik minder as daardie wat uitgevoer word in 'n audit wat ooreenkomstig Internasionale Standaarde vir Ouditering uitgevoer word. Derhalwe spreek ek nie 'n auditmening oor hierdie finansiële state uit nie.

Verslag oor die jaarlikse prestasieverlag

8. Ingevolge die Wet op Openbare Oudits (Wet 25 van 2004) (WOO) en die algemene kennisgewing wat daarvolgens uitgereik is, moet ek die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte ouditeer en verslag doen oor die geselekteerde 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 met betrekking tot die Program: Wes-Kaapse Taalkomitee, soos aangebied in die jaarlikse prestasieverlag vir die jaar geëindig 31 Maart 2025, gekies. Ek het daardie aanwysers gekies wat die Openbare Entiteit se prestasie ten opsigte van sy primêre gemandateerde funksies meet en wat van nasionale, gemeenskaps- of openbare belang is.
 - Getal aktiwiteite wat die implementering van die Wes-Kaapse Taalbeleid bevorder
 - Getal projekte ter bevordering van inheemse tale
 - Getal formele vergaderings met die oog op die implementering van die Wes-Kaapse Taalbeleid
10. Ek het die gerapporteerde prestasie-inligting geëvalueer aan die hand van die kriteria wat ontwikkel is uit die prestasiebestuur- en verslagdoeningsraamwerk, soos omskryf in die algemene kennisgewing, vir die gekose wesenlike prestasie-aanwysers. Wanneer 'n jaarlikse prestasieverlag met behulp van hierdie kriteria opgestel word, verskaf dit bruikbare en betroubare inligting en insigte aan gebruikers van die Openbare Entiteit oor sy beplanning en voldoening aan sy mandaat en doelwitte.
11. Ek het sekere prosedures gevolg om te toets of:
 - die aanwysers vir beplanning en rapportering oor prestasie direk gekoppel kan word aan die mandaat van die Openbare Entiteit en die behaling van sy beplande doelwitte
 - al die aanwysers betrekking het op die meet van die Openbare Entiteit se prestasie teen sy primêre mandaat en dat geprioritiseerde funksies en beplande doelwitte ingesluit is
 - aanwysers goed gedefinieer en verifieerbaar is om te verseker dat dit maklik is om te verstaan en konsekwent toegepas kan word, en dat ek die metodes en prosesse wat gebruik moet word vir die meting van prestasie kan bevestig
 - die teikens direk gekoppel is aan die bereiking van die aanwysers en spesifiek, tydsgebonde en meetbaar is om te verseker dat dit maklik is om te verstaan wat teen wanneer gelewer moet word, wat die vereiste vlak van prestasie is en hoe prestasie geëvalueer sal word
 - die aanwysers en teikens waaroor in die jaarlikse prestasieverlag verslag gedoen word dieselfde is as daardie waartoe in die aanvanklike goedgekeurde of hersiene beplanningsdokumente ingestem is
 - die gerapporteerde prestasie-inligting in die jaarlikse prestasieverlag op die voorgeskrewe wyse aangebied word en dan ook op 'n vergelykbare en verstaanbare wyse
 - daar voldoende stawende bewyse is vir die gerapporteerde prestasies sowel as vir die redes waarom daar 'n oor- of onderprestasie ten opsigte van teikens was
12. Ek het hierdie prosedures slegs gevolg met die doel om wesenlike bevindinge uit te wys; derhalwe spreek ek nie 'n sekerheidsmening of -gevolgtrekking uit nie.
13. Ek het geen wesenlike bevindinge rakende die gerapporteerde prestasie-inligting vir die geselekteerde aanwysers geïdentifiseer nie.

Verslag oor nakoming van wetgewing

14. Kragtens die WOO en die algemene kennisgewing wat dienooreenkomstig uitgereik is, is ek verantwoordelik om verslag te doen oor die nakoming van tersaaklike wetgewing rakende finansiële aangeleenthede, finansiële bestuur en ander verwante aangeleenthede. Die Rekenpligtige Gesag is verantwoordelik vir die Openbare Entiteit se nakoming van wetgewing.

Verslag van die Eksterne Ouditeur

15. Ek het procedures in ooreenstemming met die OGSA se metodologie uitgevoer ten einde voldoening aan geselekteerde vereistes in kernwetgewing te toets. Sekerheid is nie by die voormelde ingesluit nie. Gevolglik spreek ek nie 'n mening of gevolgtrekking oor sekerheid uit nie.
16. Aan die hand van 'n gevestigde OGSA-proses het ek voorskrifte vir nakomingstoetsing in kernwetgewing gekies wat betrekking het op die finansiële en prestasiebestuur van die Entiteit, ten einde konsekwente meting en evaluering moontlik te maak wat tegelyk voldoende en geredelik beskikbaar is om op verstaanbare wyse verslag daaroor te doen. Die geselekteerde wetgewende voorskrifte is by die bylae tot hierdie ouditeursverslag ingesluit.
17. Ek het nie enige wesenlike gevalle van nie-nakoming rakende die geselekteerde wetgewende voorskrifte geïdentifiseer nie.

Tekortkominge in interne beheer

18. Ek het interne beheer wat betrekking het op my oorweging van die finansiële state, jaarlikse prestasieplan en nakoming van toepaslike wetgewing oorweeg; my doelwit was egter nie om enige vorm van sekerheid daaroor uit te spreek nie.
19. Ek het nie enige beduidende tekortkominge in interne beheer geïdentifiseer nie.

Professionele etiek en gehaltebeheer

20. Ooreenkomstig die Raad vir Internasionale Etiese Standaarde vir Rekenmeesters se *Internasionale etiese kode vir professionele rekenmeesters (insluitende internasionale standaard vir onafhanklikheid)* (IESBA-kode) sowel as ander etiese vereistes wat betrekking op my betrokkenheid in Suid-Afrika het, is ek onafhanklik van die Openbare Entiteit. Ek het my ander etiese verantwoordelikhede ooreenkomstig hierdie vereistes en die IESBA-kode nagekom.
21. Ooreenkomstig die Internasionale Standaard vir Gehaltebestuur 1, handhaaf die OGSA 'n omvattende stelsel vir gehaltebestuur waarby gedokumenteerde beleide en prosedures oor nakoming van etiese vereistes en professionele standaarde ingesluit is.

Kaapstad

31 Julie 2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Bylae tot ouditeur se verslag

Nakoming van wetgewing – geselekteerde wetgewende vereistes

Die geselekteerde wetgewende vereistes is as volg:

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 van die Konstruksiebedryf (Wet 38 van 2000)	Artikel 18(1)
Regulasies vir die Ontwikkelingsraad van die Konstruksiebedryf, 2004	Regulasies 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 Artikels 2.1(a); 2.1(f)
Voorkeurverkrygingsregulasies, 2017	Paragraaf 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Voorkeurverkrygingsregulasies, 2022	Paragraaf 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Wet op die Voorkoming en Bekamping van Korrupte Aktiwiteite (Wet 12 van 2004)	Artikel 34(1)

Staat van Finansiële Posisie

Syfers in Rand	Aant.(e)	2025	2024
Bates			
Lopende bates			
Ontvangbare nie-uitruiltransaksierekening ¹	3	478	526
Kontant en kontantekwivalente	4	497,720	482,188
		498,198	482,714
Totale bates		498,198	482,714
Laste			
Lopende laste			
Betaalbare uitruiltransaksierekening	5	11,499	-
Totale laste		11,499	-
Netto bates		486,699	482,714
Opgelope surplus		486,699	482,714
Totale netto bates		486,699	482,714

¹ Weens die verandering in die eenheid van aanbieding van duisend rand na rand is die bedrag vir ontvangbare nie-uitruiltransaksierekening vir die 2023-2024-boekjaar nie voorheen openbaar gemaak nie weens afronding.

Staat van Finansiële Prestasie

Syfers in Rand	Aant.(e)	2025	2024
Inkomste			
Inkomste uit uitruiltransaksies			
Rente-inkomste	6	41,312	41,925
Inkomste uit nie-uitruiltransaksies			
Oordraginkomste			
Ander inkomste uit nie-uitruiltransaksies	7	747,106	704,667
Oordagte en subsidies ontvang	8	313,000	303,000
Totale inkomste uit nie-uitruiltransaksies		1,060,106	1,007,667
Totale inkomste		1,101,418	1,049,592
Uitgawes			
Ouditgelde	9	(77,466)	(62,752)
Algemene uitgawes	10	(223,970)	(213,306)
Lede se fooie	11	(48,891)	(32,441)
Dienste <i>in natura</i>	12	(747,106)	(704,667)
Totale uitgawes		(1,097,433)	(1,013,166)
Surplus vir die jaar		3,985	36,426

Staat van Veranderinge in Netto Bates

Syfers in Rand	Opgelope surplus	Totale netto bates
Saldo soos op April 1, 2023	446,288	446,288
Veranderings in netto bates Surplus	36,426	36,426
Totale veranderings	36,426	36,426
Saldo soos op April 1, 2024	482,714	482,714
Veranderings in netto bates Surplus vir die jaar	3,985	3,985
Totale veranderings	3,985	3,985
Saldo soos op 31 Maart 2025	486,699	486,699



Kontantvloeistaat

Syfers in Rand	Aant.(e)	2025	2024
Kontantvloei uit bedryfsaktiwiteite			
Ontvangste			
Kontantontvangste		313,000	303,000
Rente-inkomste		41,360	41,862
		<u>354,360</u>	<u>344,862</u>
Betalings			
Kontant aan verskaffers betaal		(338,828)	(308,499)
Netto kontantvloei uit bedryfsaktiwiteite	13	<u>15,532</u>	<u>36,363</u>
Netto toename in kontant en kontantekwivalente			
Kontant en kontantekwivalente aan die begin van die jaar		482,188	445,825
Kontant en kontantekwivalente aan die einde van die jaar	4	<u>497,720</u>	<u>482,188</u>

F:FINANSIËLE INLIGTING

Staat van Vergelyking tussen Begrote en Werklike Bedrae

Begroting op kontantbasis

Syfers in duisend Rand	Goedge- keurde begroting	Aansui- werings	Finale begroting	Werklike bedrae op vergelyk- bare basis	Verskil tussen finale begroting en werklike	Verw.
Staat van Finansiële Prestasie						
Inkomste						
Inkomste buite belastingverband						
Entiteit se inkomste buiten verkope	48,000	-	48,000	41,360	6,640	17.1
Oordagte en subsidies ontvang	313,000	-	313,000	313,000	-	
Totale inkomste	361,000	-	361,000	354,360	6,640	
Uitgawes						
Goedere en dienste	(361,000)	-	(361,000)	(338,828)	22,172	17.2
Totale uitgawes	(361,000)	-	(361,000)	(338,828)	22,172	
Surplus	-	-	-	15,532	15,532	
Werklike bedrag op Vergelykbare Basis soos Aangebied in die Staat van Vergelyking tussen Begrote Werklike Bedrae	-	-	-	15,532	15,532	
Rekonsiliasie (In bedryf)						
Basisverskil (In bedryf)						
Inkomste buite belastingverband (Dienste <i>in natura</i>)				747,106		
Goedere en dienste				(11,499)		
Goedere en dienste (Dienste <i>in natura</i>)				(747,106)		
Entiteit se inkomste buiten verkope				(48)		
Tydberekeningsverskil (In bedryf)				-		
Entiteitsverskil (In bedryf)				-		
Werklike bedrag in die Staat van Finansiële Prestasie				3,985		

1. Aanbieding van Finansiële Jaarstate

Die beduidende rekeningkundige beleide wat in die voorbereiding van hierdie finansiële jaarstate toegepas is, word hier onder uiteengesit.

1.1 Basis van voorbereiding

Die finansiële jaarstate is voorberei ooreenkomstig die standaard vir Algemeen Erkende Rekeningkundige Praktyk (AERP) wat deur die Raad vir Rekeningkundige Standaard ooreenkomstig artikel 91(1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999) uitgereik is.

Hierdie finansiële jaarstate is op 'n toevallingsgrondslag van rekeningkunde voorberei en is, tensy anders gespesifiseer, in ooreenstemming met historiese kostekonvensie as maatstaf. Hulle word in Suid-Afrikaanse rand aangebied.

In die vorige boekjaar is die finansiële inligting in duisend rand (R'000) aangebied. Vir die lopende boekjaar word die finansiële inligting in rand (R) aangebied. Hierdie verandering in die verslagdoeningseenheid het ten doel om 'n meer granulêre vlak van detail te bied en affekteer nie die onderliggende finansiële inligting nie. Alle waardes is aangepas om die nuwe verslagdoeningseenheid te weerspieël.

Alhoewel die verandering in aanbieding dalk die regstreekse vergelykbaarheid van syfers vanuit vorige tydperke mag beïnvloed, is bestuur daarvan oortuig dat die verbeterde deursigtigheid enige potensiële uitdagings met betrekking tot vergelykbaarheid oortref.

'n Opsomming van beduidende rekeningkundige beleide wat in die voorbereiding van hierdie finansiële jaarstate toegepas is, word hier onder openbaar gemaak.

Hierdie rekeningkundige beleide is in ooreenstemming met die vorige tydperk.

1.2 Lopende saak-aanname

Hierdie finansiële jaarstate is voorberei gegrond op die verwagting dat die Entiteit as 'n lopende saak vir ten minste die volgende 12 maande sal bly funksioneer.

1.3 Wesenlikheid

Weglatinge of verdraaiings van items is wesenlik as hulle, individueel of gesamentlik, gebruikers se besluite of assesserings wat op grond van die finansiële state gemaak word, kan beïnvloed. Wesenlikheid hang af van die aard of grootte van die weglating of verdraaiing te oordeel na die omliggende omstandighede. Die aard of grootte van die inligtingsitem, of 'n kombinasie van beide, kan die bepalende faktor wees.

Assessering van of 'n weglating of verdraaiing die besluite van gebruikers kan beïnvloed, en derhalwe wesenlik is, noodsaak oorweging van die eienskappe van daardie gebruikers. Ooreenkomstig die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State word daar aanvaar dat gebruikers 'n redelike kennis van die regering en aktiwiteite het en bereidwillig is om die inligting met redelike noulettendheid te bestudeer. Derhalwe slaan die assessering ag op hoe daar van gebruikers met sulke eienskappe verwag kan word om in die maak van evalueringsbesluite beïnvloed te word.

1.4 Beduidende oordele en bronne van ramingsonsekerheid

Die Entiteit maak ramings en aannames rakende die toekoms. Die gevolglike rekeningkundige ramings sal derhalwe selde gelyk wees aan die verbandhoudende werklike resultate. Ramings en oordele word deurlopend geëvalueer en word gegrond op historiese ervaring en ander faktore, insluitende verwagtinge van toekomstige gebeure wat as redelik onder die omstandighede geag word. Die ramings en aannames wat 'n beduidende risiko inhou dat hulle binne die volgende boekjaar 'n wesenlike aanpassing van 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 handelsrekeninge vir waardevermindering aan die einde van elke verslagdoeningstydperk. Om te bepaal of 'n waardeverminderingsverlies as 'n surplus of tekort aangeteken moet word, fel die Entiteit 'n oordeel of daar waarneembare data is wat op 'n meetbare afname in die geraamde toekomstige kontantvloei vanaf 'n finansiële bate dui.

Die waardevermindering vir ontvangbare handelsrekeninge word op 'n portefeuljebasis bereken, gegrond op historiese verliesratio's, aangepas vir nasionale en bedryfspesifieke ekonomiese toestande en ander aanwysers wat by die datum van verslagdoening aanwesig is en met wanprestasies op die portefeulje korreleer. Hierdie jaarlikse verliesratio's word toegepas op leningsaldo's in die portefeulje in verhouding tot die geraamde tydperk waarin die verlies gaan opduik.

Toelating vir waardevermindering

'n Raming van die waardevermindering van ontvangbare rekeninge word gemaak wanneer dit nie meer waarskynlik is dat die volle bedrag geëin gaan word nie. Die voorsiening vir waardeverminderingsskuld sal slegs op ontvangbare handelsrekeninge bereken word. Die totale voorsiening vir waardevermindering van die Entiteit sal óf per individuele debiteur óf ten minste per risikokategorie bereken word.

1.5 Finansiële instrumente

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

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

Die gedelgde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las by aanvanklike erkenning gemeet word minus hofterugbetalings, plus of minus die kumulatiewe delging van enige verskil tussen daardie aanvanklike bedrag en die uitkeringsbedrag deur gebruik te maak van die effektiewe-rentemetode, en minus enige vermindering (direk of deur gebruik van 'n toelaerekening te maak) vir waardevermindering of oninbaarheid.

Rentekoersrisiko is die risiko dat die billike waarde of toekomstige kontantvloei van 'n finansiële instrument sal fluktueer weens veranderings in die mark se rentekoerse.

Betaalbare leningsrekenings is finansiële laste, uitgesonder korttermyn- betaalbare rekeninge op normale kredietbepalings.

Klassifikasie

Die Entiteit het die volgende tipes finansiële bates (klasse en kategorie) soos in die staat van finansiële posisie of in die notas daartoe weerspieël:

Klas

Kontant en kontantekwivalente
Ontvangbare nie-uitruiltransaksierekeninge

Kategorie

Finansiële bate gemeet teen gedelgde koste
Finansiële bate gemeet teen gedelgdekoste

Klas

Betaalbare uitruiltransaksierekeninge

Kategorie

Finansiële las gemeet teen gedelgde koste

Aanvanklike meting van finansiële bates en finansiële laste

Die Entiteit meet 'n finansiële bate en finansiële las, uitgesonder daardie wat daarna teen billike waarde gemeet word, aanvanklik teen sy billike waarde plus transaksiekoste wat direk toegeskryf kan word aan die verkryging of uitreiking van die finansiële bate of finansiële las.

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

1.5 Finansiële instrumente (vervolg)

Daaropvolgende meting van finansiële bates en finansiële laste

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

- Finansiële instrumente teen billike waarde
- Finansiële instrumente teen gedelgde koste

Alle finansiële bates wat teen gedelgde koste gemeet word, is onderworpe aan 'n hersiening van waardevermindering.

Die gedelgde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las by aanvanklike erkenning gemeet word minus hofterugbetalings, plus of minus die kumulatiewe delging van enige verskil tussen daardie aanvanklike bedrag en die uitkeringsbedrag deur gebruik te maak van die effektiewe-rentemetode, en minus enige vermindering (direk of deur gebruik van 'n toelaerekening te maak) vir waardevermindering of oninbaarheid in die geval van 'n finansiële bate.

Oorwegings vir meting teen billike waarde

Bestuur bepaal billike waarde vir finansiële instrumente deur van sekere waardasietegnieke gebruik te maak. Hierby ingesluit is die gebruik van onlangse armlengtetransaksies, verwysing na ander instrumente wat grotendeels dieselfde is, ontleding van verdiskonteerde kontantstrome en om so min as moontlik op entiteitspesifieke insette te vertrou.

Finansiële bates gemeet teen gedelgde koste

As daar objektiewe bewyse is dat 'n waardeverminderingsverlies aangegaan is op finansiële bates wat teen gedelgde koste gemeet is, word die bedrag van die verlies gemeet as die verskil tussen die bate se drabedrag en die huidige waarde van geraamde toekomstige kontantvloei (uitgesluit toekomstige kredietverliese wat nie aangegaan is nie) verdiskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word verminder deur die gebruik van 'n voorsieningsrekening. Die bedrag van die verlies word as 'n surplus of tekort erken.

Indien, in 'n daaropvolgende tydperk, die bedrag van die waardeverminderingsverlies afneem en die afname objektief in verband gebring kan word met 'n gebeurtenis nadat die waardevermindering erken is, word die voorheen erkende waardeverminderingsverlies omgekeer deur die voorsieningsrekening aan te suiwer. Die omkering het nie 'n drabedrag van die finansiële bate tot gevolg wat hoër is as die wat die gedelgde koste sou wees indien die waardevermindering nie op die datum waarop die waardevermindering erken is, omgekeer word nie. Die bedrag van die omkering word as 'n surplus of tekort erken.

Waar finansiële bates weens die gebruik van 'n voorsieningsrekening waardevermindering ondergaan, word die bedrag van die verlies as 'n surplus of tekort onder bedryfsuitgawes erken. Wanneer sodanige finansiële bate afgeskryf word, geskied die afskrywing teen die tersaaklike voorsieningsrekening. Daaropvolgende verhalings van bedrae wat voorheen afgeskryf is, word teen bedryfsuitgawes gekrediteer.

Onttrekking

Finansiële bates

Die Entiteit onttrek finansiële bates deur van handelsdatumrekeningkunde gebruik te maak.

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

Finansiële laste

Die Entiteit verwyder 'n finansiële las (of 'n gedeelte van 'n finansiële las) van sy staat van finansiële posisie wanneer dit uitgewis is – d.w.s. wanneer die verpligting soos gespesifiseer in die kontrak nagekom, gekanselleer, verstreke of laat vaar is.

1.5 Finansiële instrumente (vervolg)

Die verskil tussen die drabedrag van 'n finansiële las (of gedeelte van 'n finansiële las) wat gedelg of na 'n ander party oorgedra is en die teenprestasie wat betaal is, insluitende enige nie-kontantbates wat oorgedra of laste wat oorgeneem is, word as 'n surplus of tekort erken. Enige laste wat laat vaar, kwytgeskeld of deur 'n ander entiteit by wyse van 'n nie-uitruiltransaksie oorgeneem word, word ooreenkomstig AERP se standaard vir Inkomste uit Nie-uitruiltransaksies (Belastings en Oordragte) van rekenskap gegee.

1.6 Statutêre ontvangbare rekeninge

Statutêre ontvangbare rekeninge is ontvangbare rekeninge wat voortspruit uit wetgewing, ondersteunende regulasies, of op 'n soortgelyke wyse, en vereis vereffening deur 'n ander party in kontant of 'n ander finansiële bate.

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

Die kostemetode is die metode wat gebruik word om rekenskap te gee van statutêre ontvangbare rekeninge en daarvolgens moet ontvangbare rekeninge gemeet word teen hul transaksiebedrag, plus enige opgelope rente of ander heffings (waar van toepassing), en minus enige opgelope waardeverminderingsverliese en enige bedrae wat onttrek is.

Nominale rentekoers is die rentekoers en/of basis wat in wetgewing, ondersteunende regulasies of op 'n soortgelyke wyse gespesifiseer word.

Die transaksiebedrag vir 'n statutêre ontvangbare rekening is die bedrag wat ooreenkomstig wetgewing, ondersteunende regulasies of op 'n soortgelyke wyse gespesifiseer of bereken, gehef of verhaal moet word.

1.7 Inkomste uit uitruiltransaksies

Erkenning

Inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal na die Entiteit sal vloei en wanneer die bedrag of inkomste realisties gemeet kan word, en wanneer daar aan spesifieke kriteria vir die Entiteit se aktiwiteite voldoen is. Inkomste uit die lewering van dienste word proporsioneel as 'n surplus of tekort erken gegrond op die stadium van voltooiing van die transaksie teen die verslagdoeningsdatum.

Inkomste is die bruto invloei van ekonomiese voordele of dienspotensiaal gedurende die verslagdoeningstydperk wanneer daardie invloei 'n styging in netto bates, buiten 'n stygings te wyte aan bydraes deur eienaars, tot gevolg het.

'n Uitruiltransaksie is een waar die Entiteit bates of dienste ontvang, of waar sy laste uitgewis word, en waar iets teen benaderde gelyke waarde (hoofsaaklik in die vorm van goedere, dienste of gebruik van bates) direk in ruil aan die ander party gegee word.

Billike waarde is die bedrag waarvoor 'n bate in 'n armlengtetransaksie tussen ingeligte, gewillige partye uitgeruil of 'n las vereffen word.

Meting

Inkomste word gemeet teen die billike waarde van die teenprestasie wat ontvang of ontvangbaar is. Die bedrag word nie as betroubaar meetbaar beskou nie alvorens alle gebeurlikhede met betrekking tot die transaksie nie opgelos is nie.

Rente, tantième en dividende

Rente word as 'n surplus of tekort erken deur van die heersende rentekoersmetode gebruik te maak.

1.8 Inkomste uit nie-uitruiltransaksies

Erkenning

'n Invloei van hulpbronne uit 'n nie-uitruiltransaksie wat as 'n bate geag word, word as inkomste erken, maar slegs tot só 'n mate dat 'n las ook ten opsigte van dieselfde invloei erken word.

Namate die Entiteit 'n huidige verpligting nakom wat as 'n las ten opsigte van 'n invloei van hulpbronne uit 'n nie-uitruiltransaksie wat as 'n bate erken word, verlaag die Entiteit die drabedrag van die erkende las en word 'n bedrag gelykstaande aan daardie verlaging as inkomste erken.

Meting

Inkomste uit 'n nie-uitruiltransaksie word gemeet teen die bedrag van die styging in netto bates wat deur die Entiteit erken word.

Wanneer die Entiteit, as gevolg van 'n nie-uitruiltransaksie, 'n bate erken, erken dit ook 'n inkomste gelykstaande aan die bate gemeet teen die billike waarde soos op die datum van verkryging, tensy dit nodig is om ook gelyktydig 'n las te erken. Wanneer dit nie nodig is om ook 'n las te erken nie, sal die nie-uitruiltransaksie gemeet word teen die beste raming van die bedrag wat nodig is om die verpligting teen die verslagdoeningsdatum af te los, en die bedrag van die styging in netto bates, indien enige, sal as inkomste erken word. Wanneer 'n las daarna verminder word, weens 'n belasbare gebeurde of omdat daar aan 'n voorwaarde voldoen is, word die bedrag van die las se vermindering as inkomste erken.

Voorwaardelike toekennings en ontvangste

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

Rente wat op beleggings verdien word, word op dieselfde wyse as toekenningsvoorwaardes behandel. As dit aan die verlener betaalbaar is, word dit as deel van die las aangeteken en, indien nie, word dit as rente verdien in die staat van finansiële prestasie erken.

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

Geskenke en skenkings, insluitende goedere *in natura*

Geskenke en skenkings, insluitende goedere *in natura*, word as bates en inkomste erken wanneer dit waarskynlik is dat die toekomstige ekonomiese voordele of dienste 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 vir sy werksaamhede en/of dienslewingsdoelwitte is. Die verwante inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal na die Entiteit sal vloei en realisties gemeet kan word. 'n Uitgawe van gelyke waarde word onmiddellik vir die verbruik van die diens erken.

Waar dienste *in natura* nie van beduidende belang vir die Entiteit se werksaamhede en/of dienslewingsdoelwitte is en nie aan die kriteria vir erkenning voldoen nie, maak die Entiteit die aard en tipe dienste *in natura* wat gedurende die verslagdoeningstydperk ontvang is, openbaar.

Dienste *in natura* is dienste wat deur individue, sonder vergoeding, aan die Entiteit verskaf word en kan onderworpe aan bepalings wees.

1.9 Omskakeling van buitelandse geldeenhede

Transaksies in buitelandse valuta

'n Transaksie in 'n buitelandse geldeenhede word aanvanklik in rand aangeteken deur die wisselkoers tussen die funksionele geldeenhede en buitelandse valuta op die dag van die transaksie toe te pas.

Transaksies wat in buitelandse valuta aangegee word, word omgeskakel volgens die wisselkoers wat op die transaksiedatum geld. Monetêre items wat in buitelandse valuta aangegee word, word omgeskakel volgens die wisselkoers wat op die verslagdoeningsdatum geld. Winste of verliese voortspruitend uit omskakelings word as 'n surplus/verlies aangegee.

1.10 Vergelykende syfers

Waar nodig, is vergelykende syfers geherklassifiseer om aan die veranderinge in aanbieding in die lopende jaar te voldoen.

1.11 Uitgawes

Finansiële transaksies in bates en laste

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

Vrugtelose en verkwistende uitgawes

Vrugtelose en verkwistende uitgawes beteken uitgawes wat nutteloos was en wat verhoed kon word as redelike sorg uitgeoefen is.

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

Vrugtelose en verkwistende uitgawes word erken wanneer dit waarskynlik is dat die bedrag van die verantwoordelike party verhaal sal kan word en die bedrag betroubaar gemeet kan word. 'n Ontvangbare rekening word as 'n bate in die staat van finansiële posisie erken.

Hierdie ontvangbare rekening word gemeet teen die bedrag wat na verwagting verhaal sal word tot tyd en wyl die uitgawe van die verantwoordelike persoon verhaal of as oninbaar in die staat van finansiële prestasie afgeskryf word.

Onreëlmatige uitgawes

Onreëlmatige uitgawes word in artikel 1 van die WOFB omskryf as uitgawes buiten gemagtigde uitgawes wat aangegaan word in stryd met of wat nie in ooreenstemming is met 'n vereiste van enige wetgewing nie, met inbegrip van –

- hierdie Wet; of
- die Wet op die Staatstenderraad, 1968 (Wet 86 van 1968), of enige regulasies neergelê ingevolge hierdie wet; of
- enige provinsiale wetgewing wat bepalings neerlê vir verkrygingsprosedures in daardie provinsiale regering.

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

Indien die uitgawe nie deur die tersaaklike owerheid gekondoneer word nie of as daar besluit word dat die bedrag van 'n aanspreeklike party verhaal moet word, word die onreëlmatige uitgawe geherklassifiseer en as 'n ontvangbare rekening (bate) in die staat van finansiële posisie erken. Hierdie ontvangbare rekening word gemeet teen die bedrag wat verhaal moet word.

1.11 Uitgawes (vervolg)

Indien geen toekomstige ekonomiese voordele na verwagting na die Entiteit gaan vloei nie en as verhaling onwaarskynlik is, word die uitgawe as 'n (onverhaalbare) uitgawe afgeskryf.

Oordragte en subsidies

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

1.12 Opgelope surplus

Die opgelope surplus verteenwoordig die netto verskil tussen die Entiteit se totale bates en totale laste. Enige surplusse en tekorte wat gedurende 'n spesifieke boekjaar gerealiseer word, word teen die opgelope surplus/tekort gekrediteer/gedebiteer. Aansuiwerings van die vorige jaar, wat betrekking op inkomste en uitgawes het, word teen opgelope surplus gedebiteer/gekrediteer wanneer terugwerkende aansuiwerings gemaak word.

1.13 Begrotingsinligting

Die goedgekeurde begroting word op 'n kontantbasis voorberei en word ingevolge ekonomiese klassifikasie, gekoppel aan doelwitte vir prestasie-uitkomst, aangebied. Ooreenkomstig AERP 24 moet die begrotingstaat op 'n vergelykbare basis met die Goedgekeurde Begroting aangebied word, met insluiting van die begrotingsklassifikasie soos bekendgemaak.

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

Die finansiële jaarstate en die begroting word nie op dieselfde basis van rekeningkunde voorberei nie; derhalwe is 'n vergelyking met die begrote bedrae vir die verslagdoeningstydperk by die Staat van Vergelyking tussen Begrote en Werklike Bedrae ingesluit.

Bestuur beskou 'n wesenlike afwyking as 'n afwyking van die begroting van 5% of hoër. Redes vir wesenlike afwykings word in die Notas tot die Finansiële Jaarstate verduidelik.

1.14 Verwante partye

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

Beheer is die mag om die finansiële en bedryfsbeleide van 'n entiteit tot so 'n mate te beheer dat daar by sy aktiwiteite gebaat word.

Gesamentlike beheer is die ooreengekome gedeelde beheer oor 'n aktiwiteit aan die hand van 'n bindende ooreenkoms, en bestaan slegs wanneer die strategiese finansiële en bedryfsbesluite wat betrekking op die aktiwiteit het, verg dat die partye wat deel het aan die beheer (die "ondernemers") eenparig daartoe instem.

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

Beduidende invloed is die mag om deel te neem aan die entiteit se besluite oor finansiële en bedryfsbeleide, maar kom nie neer op beheer oor daardie beleide nie.

Bestuur is daardie persone wat verantwoordelik is vir die beplanning, leiding en beheer van die entiteit se aktiwiteite, met inbegrip van diegene wat getaak is met die regeringsbestuur van die entiteit ooreenkomstig wetgewing in gevalle waar daar van hulle verwag word om sodanige funksies te verrig.

1.14 Verwante partye (vervolg)

Naby familielede van 'n persoon word beskou as daardie familielede wat daardie persoon in hul handeling met die entiteit kan beïnvloed, of deur daardie persoon beïnvloed kan word.

Die Entiteit word vrygestel van openbaarmakingsvereistes met betrekking tot verwantepartytransaksies as daardie transaksie plaasvind binne normale verskaffer- en/of kliënt-/ontvangerverhoudings ooreenkomstig bepalinge en voorwaardes wat nie meer of minder gunstig is as daardie wat die Entiteit redelikerwys sou aanvaar wanneer dit met daardie individuele Entiteit of persoon onder dieselfde omstandighede en voorwaardes sou gehandel het nie en binne die normale parameters val wat ooreenkomstig die rapporterende Entiteit se wettige mandaat neergelê is.

Waar die Entiteit vrygestel is van die openbaarmakings ingevolge die voormelde, maak die Entiteit narratiewe inligting oor die aard van die transaksies en verwante uitstaande saldo's openbaar sodat gebruikers van die Entiteit se finansiële state die impak van verwantepartytransaksies op die Entiteit se finansiële jaarstate kan begryp.

1.15 Gebeurtenisse ná die verslagdoeningsdatum

Gebeurtenisse na die verslagdoeningsdatum is daardie gebeure, hetsy gunstig of ongunstig, wat plaasvind tussen die verslagdoeningsdatum en die datum waarop die finansiële state vir uitreiking gemagtig word. Twee tipes gebeurtenisse kan geïdentifiseer word:

- daardie wat bewyse voorsien van omstandighede teen die verslagdoeningsdatum (gebeurtenisse ná die verslagdoeningsdatum wat aanpassing vereis); en
- daardie wat aanduidend is van omstandighede wat ná die verslagdoeningsdatum ontstaan het (gebeurtenisse ná die verslagdoeningsdatum wat nie aanpassing vereis nie).

Die Entiteit sal die bedrag wat in die finansiële state erken word, aanpas ten einde gebeurtenisse ná die verslagdoeningsdatum wat aanpassing vereis, te reflekteer nadat die gebeurtenis plaasgevind het.

In gevalle waar nie-openbaarmaking die ekonomiese besluite wat gebruikers gegrond op die finansiële state neem, kan beïnvloed, sal die Entiteit die aard van die gebeurtenis en 'n raming van sy finansiële impak (of 'n verklaring dat sodanige raming nie gemaak kan word nie) ten opsigte van alle wesenlike gebeurtenisse waar aanpassings nie gemaak word nie, openbaar maak.

1.16 Belasting op Toegevoegde Waarde (BTW)

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

Notas tot die Finansiële Jaarstate

2. Standaard en interpretasies

2.1 Standaard en interpretasies uitgereik, maar nog nie geldend nie

Die Entiteit het nie die volgende standaard en interpretasies toegepas nie, wat bekendgemaak is en verpligtend is vir die Entiteit se rekeningkundige tydperke wat begin het op of ná 1 April 2024 of later tydperke.

Standaard/Interpretasie	Effektiewe datum: Jare wat begin op of ná	Verwagte impak:
• AERP 1 (gewysig): Aanbieding van Finansiële State (Lopende Saak)	Nog nie in werking nie	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AERP 104 (soos gewysig): Finansiële Instrumente	1 April 2025	Onwaarskynlik dat daar 'n wesenlike impak sal wees

Notas tot die Finansiële Jaarstate

Syfers in Rand	2025	2024
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3. Ontvangbare nie-uitruiltransaksierекeninge

Opgelope rente	478	526
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Weens die verandering in die eenheid van aanbieding van duisend rand na rand, is die bedrag vir ontvangbare nie-uitruiltransaksierекeninge vir die 2023-2024-boekjaar nie voorheen openbaar gemaak nie weens afronding.

Rekonsiliasie van ontvangbare nie-uitruiltransaksierекeninge

Aanbieding van vorige beginsaldo's (duisend rand)	-	-
Huidige aanbieding van beginsaldo's (rand)	-	526
	-	526

4. Kontant en kontantekwivalente

Kontant en kontantekwivalente bestaan uit:

Banksaldo's	497,720	482,188
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Kredietgehalte van kontant by bank en korttermyndeposito's, kontant byderhand uitgesluit

Kontant en kontantekwivalente bestaan uit kontant en korttermyn-, hoë likiede beleggings wat by geregistreeerde bankinstellings gehou word met termyne van drie maande of minder en wat onderworpe is aan onbeduidende rentekoersrisiko's; die drabedrag van hierdie bates is ongeveer hul billike waarde.

5. Betaalbare uit-ruiltransaksierекeninge

Betalbarehandelsrekeninge	11,499	-
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Betalbare rekeninge word geklassifiseer teen gedelgde koste. Die drabedrag van betaalbare transaksierекeninge is ongeveer hul billike waarde.

6. Rente-inkomste

Rente ontvang	41,312	41,925
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7. Ander inkomste uit nie-uitruiltransaksies

Skenking: Diens <i>in natura</i>	747,106	704,667
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Vir die details oor die Skenking: Diens *in natura*, verwys na nota 12.

8. Oordagte en subsidies ontvang

Departementele oordrag ontvang	313,000	303,000
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9. Ouditgelde

Eksterne oudit	77,466	62,752
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Die styging is hoofsaaklik weens uitgawes wat vir die 2024/25-oudit aangegaan is.

Notas tot die Finansiële Jaarstate

Syfers in Rand	2025	2024
10. Algemene uitgawes		
Spyseniering ¹	22,000	14,255
Konsultering en uitbestede dienste ²	50,687	8,895
Drukwerk en publiserings ³	66,134	117,312
Sagteware-uitgawes	30,592	27,810
Reis en verblyf ⁴	54,557	45,034
	223,970	213,306

¹ Alle vergaderings is in-persoon gehou waarvoor spyseniering voorsien is.

² Die vertalings van alle strategiese dokumente is in die oorsigjaar uitgekonnekteer.

³ Vorige jaar se uitgawes het die druk van Gebaretaal-speelkaarte ingesluit.

⁴ Alle vergaderings is in persoon gehou, wat reis- en verblyfkoste gedurende die oorsigjaar verhoog het. Reis- en verblyfgelde sluit reisagentskappe se foie in.

11. Lede se foie

Baartman, R.	-	952
Grootboom, G.	4,642	2,939
Jama, Z.	1,768	3,536
Lentz, G.	15,417	7,742
Lesch, L.	11,696	6,256
Makambi, S.	-	1,904
Vermeulen, S.	11,696	6,256
Willemse, E.	3,672	2,856
	48,891	32,441

12. Dienste *in natura*

Werknemerskoste: Dienste <i>in natura</i>	747,106	704,667
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Amptenare in diens van die Departement van Kultuursake en Sport (DKES) vervul die uitvoerende en administratiewe funksies wat met die Wes-Kaapse Taalkomitee (WKTK) geassosieer word. Die Finansiële Bestuurseenheid verantwoordelik vir ondersteuning van die Hoof- Finansiële Beampte met die finansiële bestuursfunksies van die WKTK is die enigste amptenare wat aan die WKTK toegewy is. Die dienste *in natura* wat deur hierdie amptenare voorsien word, is beduidend vir die werksaamhede en dienslewering van die WKTK. Dus word hul vergoeding in die Staat van Finansiële Prestasie van die WKTK erken soos vereis deur AERP 23.

Die Direkteur: Kuns, Kultuur en Taaldienste, die Hoof- Finansiële Beampte, en sekere amptenare in die Direkoraat: Kuns, Kultuur en Taaldienste vervul dubbele rolle deur dienste aan beide die DKES en die WKTK te lewer. Die tyd wat aan WKTK deur hierdie amptenare bestee word, is moeilik om toe te deel. Gevolglik kan die dienste *in natura* wat van hierdie amptenare ontvang word, nie betroubaar gemeet word nie en word uitgesluit van die dienste *in natura* wat in die WKTK se Staat van Finansiële Prestasie, soos vereis deur AERP 23, erken word omdat die dienste *in natura* wat aan die WKTK voorsien word, nie voldoen aan die kriteria vir erkenning nie.

Die jaar-op-jaar-styging is hoofsaaklik weens die lewenskoste-aanpassing vir die verslagdoeningstydperk.

Notas tot die Finansiële Jaarstate

Syfers in Rand	2025	2024
13. Kontant voortgebring uit werksaamhede		
Surplus	3,985	36,426
Nie-kontantbewegings:		
Inkomste: Dienste <i>in natura</i>	747,106	704,667
Uitgawes: Dienste <i>in natura</i>	(747,106)	(704,667)
Veranderings in werkkapitaal:		
Ontvangbares van nie-uitruiltransaksies	48	(63)
Betaalbare uitruiltransaksierekening	11,499	-
	15,532	36,363

Weens die verandering in die eenheid van aanbieding van duisend rand na rand is die bedrag vir ontvangbare nie-uitruiltransaksierekening vir die 2023-2024-boekjaar nie voorheen openbaar gemaak nie weens afronding.

14. Verwante partye

Verwantskappe

Primêre befondser Departement van Kultuursake en Sport (DKES)

Strategiese vennoot Erfenis Wes-Kaap

Strategiese vennoot Wes-Kaapse Kultuurkommissie

Ter uitvoering van sy administratiewe en finansiële werksaamhede, verskaf DKES akkommodasie aan die WKTK.

Die Minister van die Departement van Kultuursake en Sport as die Uitvoerende Gesag is ingevolge AERP 20 'n verwante persoon van WKTK.

Die lede van WKTK, soos openbaargemaak in nota 11, en die Entiteit is ingevolge AERP 20 verwante partye.

Die WKTK word deur die Pan-Suid-Afrikaanse Taalraad (PanSAT) as 'n provinsiale taalkomitee vir die Wes-Kaap erken. Die Entiteit werk saam met en bedien PanSAT van raad oor taalaangeleenthede in die provinsie en word derhalwe ingevolge AERP 20 as 'n verwante party beskou.

Alle Departemente en Openbare Entiteite in die Wes-Kaap word as verwante partye beskou omdat hulle onder gemeenskaplike beheer van die Provinsiale Wetgewer staan.

Transaksies

Inkomste van verwante partye ontvang

Departement van Kultuursake en Sport	313,000	303,000
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Dienste *in natura* van verwante party ontvang

Departement van Kultuursake en Sport	747,106	704,667
--------------------------------------	---------	---------

Syfers in Rand

2025

2024

15. Risikobestuur

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

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die Entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom wanneer hulle betaalbaar word nie. Aan die hand van die vereistes wat hy vir die aangaan van lenings stel, verseker die Entiteit dat toereikende fondse beskikbaar is om sy verwagte en onverwagte finansiële verpligtinge na te kom. Alle saldo's van agterstallige betaalbare rekeninge moet binne 30 dae ná die verslagdoeningsdatum betaal word.

Sensitiwiteitsanalise

Teen 31 Maart 2025, indien die rentekoers op veranderlikekoers- finansiële instrumente 1% hoër/laer was terwyl alle ander veranderlikes konstant gebly het, sou die surplus vir die jaar R4 977 hoër/laer gewees het.

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty nie sy kontraktuele verpligtinge sal nakom nie, wat 'n finansiële verlies vir die Entiteit tot gevolg kan hê. Die Entiteit het 'n beleid aanvaar waarvolgens daar slegs met kredietwaardige partye gehandel word.

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

Geen kredietperke is gedurende die verslagdoeningstydperk oorskry nie, en bestuur voorsien nie enige verliese weens wanprestasie deur hierdie teenparty nie.

Markrisiko

Die Entiteit is nie aan markrisiko blootgestel nie, aangesien daar ingevolge die tesourieregulasies en WOFB van hom verwag word om krediteure se fakture binne 30 dae ná ontvangs te vereffen.

Rentekoersrisiko

Die Entiteit se risikoprofiel bestaan uit lenings teen vaste en swewende koerse, sowel as banksaldo's wat die Entiteit aan die risiko van billikewaarde-rentekoerse blootstel. As sodanig kan die Entiteit se rentekoersrisiko's as volg opgesom word:

Finansiële bates

Handels- en ander ontvangbare rekeninge is teen 'n vaste koers. Bestuur beheer rentekoersrisiko's deur gunstige koerse op lenings teen swewende koerse te beding en, waar moontlik, van lenings teen vaste koerse gebruik te maak.

Bestuur volg ook 'n beleid waarvolgens 'n ewewig tussen rente op batelenings en rente betaalbaar op laste bewerkstellig word.

Notas tot die Finansiële Jaarstate

Syfers in Rand

2025

2024

15. Risikobestuur (vervolg)**Rentekoersrisiko ten opsigte van kontantvloei**

Finansiële instrument	Betaalbaar in minder as 'n jaar	Betaalbaar binne een tot twee jaar	Betaalbaar binne twee tot drie jaar	Betaalbaar binne drie tot vier jaar	Betaalbaar ná vyf jaar
Normale kredietvoorwaardes – Kontant by huidige bankinstellings	497,720	-	-	-	-
Verlengde kredietvoorwaardes – Betaalbare rekeninge	(11,499)	-	-	-	-
Netto bedrag	486,221	-	-	-	-
Agterstallig maar nie voor voorsien nie	-	-	-	-	-

16. Gebeurtenisse ná die verslagdoeningsdatum

Daar was geen wesenlike gebeurtenisse ná die verslagdoeningstydperk wat nie aanpassing vereis het nie.

17. Begrotingsafwykings**Wesenlike afwykings tussen begrote en werklike bedrae****17.1 Entiteit se inkomste buiten verkope**

Die onderinvordering is hoofsaaklik toe te skryf aan wisselings in die rentekoers.

17.2 Goedere en dienste

Samewerking met vennote oor taalverwante projekte het besparings vir die Entiteit tot gevolg gehad.

18. BBSEB-prestasie

Inligting oor nakoming van die BBSEB-wet word by die jaarverslag onder die afdeling getitel "Prestasie-inligting rakende BBSEB-nakoming" ingesluit.



URhulumente
weNtshona Koloni



Western Cape Language Committee
Wes-Kaapse Taalkomitee
IKomiti yeeLwimi yeNtshona Koloni



IKomiti yeeLwimi yeNtshona Koloni

INgxelo yoNyaka 2024/25

IZIQULATHO

ISIGABA A: IINKCUKACHA EZIPHANGALELEYO

1.	IINKCUKACHA EZIPHANGALELEYO NGELI QUMRHU LIKARHULUMENTE	3
2.	ULUHLU LWEZISHUNQULELO/LWEZIFINYEZO	4
3.	IMBULAMBETHE KASIHLELO	5
4.	ISIMO NGOKWEGOSA ELONGAMELEYO	6
5.	INTETHO YOKUTHABATHELA UXANDUVA KWANOKUQINISEKISWA KOKUCHANEKA KWALE NGXELO YONYAKA	8
6.	ISIMO SESICWANGCISOQHINGA	9
6.1.	Umbono	9
6.2.	Umnqophiso	9
6.3.	Imigqaliselo	9
7.	IZIGUNYAZISO NGOKWEMITHETHO	9
8.	ISIMO SEQUMRHU	13

ISIGABA B: IINKCUKACHA EZINGENTSEBENZO

1.	INGXELO YOMPHICOTHIZINCWADI JIKELELE: IINJONGO EZICWANGCISWE KWANTLANDLOLO	14
2.	ISIMO NGOKWENTSEBENZO	14
2.1.	Imeko yokuhanjiswa kweenkonzo	14
2.2.	Imeko yequmrhu	14
2.3.	linguqu eziphambili kwimigaqonkqubo kunye neenguqu kwimithetho	15
2.4.	Inkqubela eya ekuzuzekeni kweempembelelo zeli qumrhu kunye neziphumo	15
3.	IINKCUKACHA EZINGENTSEBENZO YEENKQUBO ZELI QUMRHU	16
3.1.	Inkqubo: iKomiti yeeLwimi yeNtshona Koloni	16
3.2.	Iziphumo, iiMveliso, izalathisi zeemveliso, iithagethi kunye neyona nzuzo	16
4.	UKUQOKELELWA KWENGENISO	18
5.	UTYALOMALI	18

ISIGABA C: EZINGOLAWULO

1.	INTSHAYELELO	19
2.	IKOMITI ZEPALAMENTE (ukuba zikhona)	19
3.	USOMAGHUZU	19
4.	IGOSA ELONGAMELEYO	20
5.	ULAWULO LOMNGCIPHEKO	23
6.	ICANDELO LOLAWULO LWEZANGAPHAKATHI	26
7.	UPHICOTHO LWANGAPHAKATHI KUNYE NEEKOMITI ZOPHICOTHO	26
8.	UKUTHOTYELWA KWEMITHETHO KUNYE NEMIMISELO	27
9.	UBUQHOPHOLOLO NORHWAPHILIZO	28
10.	UKUNCITSHISWA KONGQUZULWANO LWEZIDINGO	28
11.	IKHOWUDI YENDLELA YOKUZIPHATHA	28
12.	IMIBA YOKHUSELEKO LWEMPILO KUNYE NEMIBA YENDALO ENGGONGILEYO	28
13.	USOSIBA WENKAMPANI/WEBHODI (UKUBA UKHO)	28
14.	UXANDUVA KULUNTU	28
15.	INGXELO YEKOMITI YOPHICOTHO	29
16.	UKUTHOTYELWA KWEENKCUKACHA ZENTSEBENZO YEB-BBEE	33

ISIGABA D: ULAWULO LWEMIBA YABASEBENZI 24

1. INTSHAYELELO 34
2. IINKCUKACHAMANANI EZINGEMO YEMIBA YABASEBENZI 34

ISIGABA E: INGXELO YOKUTHOTYELWA KWEPFMA 35

1. INKCITHO ENGAGUNYAZISWANGA, ENGENAZINZUZO NEYILAHLEKO KUNYE NELAHLEKO KWEZIPHATHEKAYO 35
 - 1.1. Inkcitho engagunyaziswanga 35
 - 1.2. Inkcitho engenazinzuzo neyilahleko 37
 - 1.3. Izingezo ekudizeni okuphathelele kwilahleko yeziphathekayo ngokwemigaqo yePFMA kwiCandelo 55(2)(b)(i) &(iii) 38
2. UKUHLAWULWA EMVA KWEXESHA /OKANYE UKUNGAHLAWULWA KWAMASHISHINI 39
3. ULAWULO LWETYATHANGA LEENTENGO 39
 - 3.1. Iintengo ngezinye iindlela 39
 - 3.2. Iyantlukwano nokwandiswa kwezibhambathiso 39

ISIGABA F: IINKCUKACHA EZINGEMALI 40

1. INGXELO YOMPHICOTHIZINCWADI WANGAPHANDLE 40
2. IINGXELO ZEMALI ZONYAKA 44

ISIGABA A: IINKCUKACHA EZIPHANGALELEYO

1. IINKCUKACHA EZIPHANGALELEYO NGELI QUMRHU LIKARHULUMENTE

IGAMA ELIBHALISIWEYO:	IKomiti yeeLwimi yeNtshona Koloni
INOMBOLO YOKUBHALISWA:	Ayisebenzi
IDILESI EBONAKALAYO:	ISakhiwo iProtea Assurance Greenmarket Square EKapa 8000
IDILESI YEPOSI:	Private Bag X9067 EKapa 8000
I(I)NOMBOLO ZOMNXEBA:	+27 21 483 3889
IDILESI YEIMEYILI:	DCAS.Language@westerncape.gov.za
IDILESI YEWEBHUSAYITHI:	www.westerncape.gov.za/dept/cas
ABAPHICOTHIZINCWADI BANGAPHANDLE:	NguMphicothizincwadi Jikelel woMzantsi Afrika 19 Park Ln EMilnerton EKapa 7441
IBHANKI:	YiNedbank Kumgangatho wesi5, eNedbank Clock Tower EV&A Waterfront EKapa 8001
USOSIBA WENKAMPANI/WEBHODI	Akakho

2. ULUHLU LWEZISHUNQULELO/LWEZIFINYEZO

AA	USomaqhuzu
AGSA	UMphicothizincwadi Jikelele loMzantsi Afrika
AO	IGosa eLongameleyo
AFS	IiNgxelo zeMali zoNyaka
B-BBEE	INkqubo yokuXhotyiswa kwabaMnyama ngokoQoqosho
CD	Umlawuli oyiNtloko
CFO	UGosa eLongame ezeMali
CPUT	IYunivesithi yeTeknoloji yePeninsula yaseKapa
DCAS	ISEbe leMicimbi yeNkcubeko neMidlalo
DCS	ISEbe leeNkonzo zoLuleko
DotP	ISEbe leNkulumbuso
ECM	INkqubo yoLawulo loMongo kuShishino
ERM	ULawulo loMngcipheko kuShishino
ERMECO	ULawulo loMngcipheko kuShishino kunye neKomiti engokuziphatha
GRAP	INkqubo yoGcinozincwadi eNakanwa ngokuPhangaleleyo
IMLD	UMhla waMazwe ngaMazwe woLwimi lweeNkobe
ISA	IMigangatho yaMazwe ngaMazwe yoPhicotho
MEC	ILungu leBhunga eliLawulayo
MTSF	ISikhokelo seSicwangcisoqhinga seThuba eliseMbindini
PAA	UMthetho iPublic Audit Act
PanSALB	IBhodi yeeLwimi Zonke zoMzantsi Afrika
PERMPS	UMgaqonkqubo neSicwangcisoqhinga sePhondo soLawulo loMngcipheko kuShishino
PFMA	UMthetho iPublic Finance Management Act, ka1999
PLC	IKomiti yeeLwimi yePhondo
POPIA	UMthetho iProtection of Personal Information Act, ka2013
PSP	ISicwangciso seSicwangcisoqhinga sePhondo
SASL	ULwimi lwabaNgevayo loMzantsi Afrika
SCM	ULawulo lweTyathanga leeNtengo
SCOPA	IKomiti eMiyo yeeAkhawunti zikaRhulumente
VIPs	OoNdoqo aBaphefumlelwe nguMbono
WCG	URhulumente weNtshona Koloni
WCLC	IKomiti yeeLwimi yeNtshona Koloni

3. IMBULAMBETHE ESUKA KUSIHLALO

IKomiti yeelwimi yeNtshona Koloni (WCLC) igunyaziswe ukuba ze ibeke esweni ukusetyenziswa kweelwimi ezintathu zisesikweni zeli phondo, ezizezi, isiXhosa, isiNgesi kunye neAfrikansi, ngurhulumente wephondo leNtshona Koloni, kwanokuqinisekisa ukumiselwa ngentsebenzo koMgaqonkqubo weelwimi zeNtshona Koloni. Ngaphezu koko, le Komiti inikezela iingcebiso kuMphathiswa wePhondo othwaliswe uxanduva lwemiba yeelwimi kwakunye neBhodi yeelwimi ziZonke zoMzantsi Afrika (PanSALB) ngemiba yeelimi echaphazela eli phondo. IWCLC ikwaphakamisa ukusetyenziswa kothotho lweelwimi ezahlukeneyo yaye ifaka igxalaba ekudalweni kweemeko ezikhuthazayo ukuze kube nokuphuhlisa ze kusetyenziswe iilwimi ezazisa kubekelwa bucala ezifana nesiKhoi, isiNama, nolwaBathwa, ndawonye noLwimi loMzantsi Afrika lwaBangevayo (SASL).



IWCLC yenze ngokugqwesileyo kwiithagethi zayo zamaphulo ka2024/25 ngokuthi isebenzisane namahlakani aphambili akwicandelo leelwimi. Enye yezi ndibanisela zentsebenziswano yaba kunye neSebe leeNkonzo zoLuleko kunye neThala leeNcwadi leSizwe loMzantsi Afrika kuKhuphiswano loMmandla iFunda Mzantsi. Iinkqubo ezifana nezi ziyakubona ukubaluleka kokufunda ekululekweni kwamabanjwa yaye afaka igalelo ekuncitshisweni kokuphinda koniwe.

Le Komiti ihlinzeke inkqubo ngoSuku lweAfrika ikunye neSebe leMicimbi yeNkcubeko neMidlalo (DCAS) ngenjongo yokuphakanyiswa kwezinga leSASL. Iinkqubo zokuphakanyiswa kwezinga leSASL zibalulekile ekuqinisekiseni kokufikeleleka ngokulingana konxibelelwano, ukubandakanyeka, kwakunye nokuhlonitshwa kwamalungelo nenkcubeko yabantu abangevayo nabeva nzima ngeendlebe.

Ukuphakanyiswa, ukulondolozwa nokuphuhlisa kweelwimi ezisingelwa phantsi kubalulekile kwinkalo yokulondolozwa kobuni ngokwenkcubeko, kube ukubandakanyeka ngokolwimi, kwanokuqinisekiswa kweyantlukwano kwanokufikeleleka ngokulinganayo kwamathuba emfundo. Ukuza kuthi ga ngoku, iKomiti le isebenzisene neZiko lophando ngokuSetyenziswa kweelwimi eziNinzi kwaneYantlukwano elikwiYunivesithi yeNtshona Koloni ngenjongo yokusindlekwa kweNgqungquthela yeKaaps.


Ezinye iindibanisela zentsebenziswano zenziwe neDCAS kunye neNdlu yoBuntu bamaCochoqua Khoisan ngenjongo yokukhumbula uSuku lweLifa leMveli, apho kwakunikezelwa kubathabathinxaxheba ngeencwadana kunye namacwecwe eUSB asihloko sithi Zifundise iNama. Ngaphezu koko, iKomiti ikhumbule uSuku lwaMazwe ngaMazwe loLwimi lweenkobe ngokuthi isindleke uKhuphiswano lokuPela ngesiXhosa lwaBafundi beBanga lesi4 nothotho lwamahlakani.

IKomiti iyigcinile indibanisela yayo neDCAS, iPanSALB, kwakunye namanye amahlakani aziingcali ekuguqulelweni kwencwadi yemigaqo yomdlalo wentenetya esiXhoseni. Kubalulekile ukuguqulelwa kweencwadi zemigaqo yemidlalo ekuqinisekiseni komdlalo ongenamkhethe, ukuthatyathwa kwenxaxheba ngokulingana, kwakunye nolwazi olucacileyo ngomdlalo ziimbaleki, amagosa kunye nabalandeli ngokweelwimi neenkcubeko ezahlukeneyo.

IKomiti imisele ikomitana ngenjongo yokuvavanya ukusetyenziswa koMgaqonkqubo weelwimi zeNtshona Koloni ngamasebe kaRhulumente weNtshona Koloni. Eli linge belijolise ekufumaniseni imingeni ekuthe kwajanyelwana nayo ngamasebe ekusetyenzisweni kwalo Mgaqonkqubo kwanokuze kuqinisekise namacebo athe amiselwa.

Iindibanisela zentsebenziswano zibalulekile ekutsalweni kwezibonelelo, ubungcali kwakunye neembono ngenjongo yokuzuzeka kwamanqaku afanayo ngendlela esebenzayo nesemgangathweni. IKomiti iya kuthi ke ngoko iqhube nokwamkela iManaged Network Model emsebenzini wayo ngokuthi ihlale kwiindibanisela nePanSALB, iDCAS kwanamanye amaqumrhu nemibutho achaphazelekayo eli candelo.

Ndingathanda ukudlulisa izincomo endinazo kumalungu ekomiti yeWCLC aphumayo ngokuzinikela kwanegalelo lawo elingenamlinganiselo. Ongazenzisiyo umbulelo uya kumagosa eDCAS, owayesakuba nguMphathiswa uAnroux Marais, kwakunye noMphathiswa okhoyo ngoku uRicardo Mackenzie ngenkxaso yabo engagungqiyo. IKomiti ephumayo ishiya ngemva umzila omandla wezimvo zophicotho ezingenamakhwiniba, iindibanisela zentsebenziswano ezinentsebenzo, kwakunye nophuhliso lweelwimi oluvuselelekileyo. Ndikwanabisa iminqweno yam emihle kwiKomiti engenayo yaye ndiyayikhuthaza ukuba iqhube iyiphakamisa imigaqo iBatho Pele ekulukhonzeni kwabo uluntu lweNtshona Koloni.


Ngugenevieve Lentz
 USihlalo
 31 kweyoKwindla ka2025

4. IMBONO YEGOSA ELONGAMELEYO

INgxelo yoNyaka yeKomiti yeeLwimi zeNtshona Koloni ku2024/25 iqulunqwe ngenjongo yokuyithungelana neCandelo 55 (1)(d) lePublic Finance Management Act (PFMA), uMthetho 1 ka1999.

Isimo semali ngokuphangaleleyo

Noxa besisebenza ngesabelomali ebesingonelanga nje, iKomiti izilawule ngempumelelo izibonelelo zayo ze yagqwesa nakwiithagethi zayo ngokuthi imisele iManaged Network Model. Le nkqubo ibandakanye iindibanisela ezisekelwe kwisicwangcisoqhinga nemibutho efana neSebe leMicimbi yeNkcubeko neMidlalo, iPanSALB, kwanamanye amahlakani abandakanyeka kuphuhliso lweelwimi. Ngokusondeza izibonelelo zoluntu nezemali, iKomiti ikwazile ukumelana noxanduva lwayo phantsi kwemigaqo yeWestern Cape Provincial Languages Act, 13 ka1998. Akubangakho miba mikhulu echaphazela imali ethe yabikwa kwisithuba sexesha esilishukuxayo, yaye zonke iintshukumo ezichaphazela imali zenziwe ngemigaqonkqubo neenkqubo ezimiselweyo.

Iintshukumo zenkcitho

Inkqubo/ intshukumo/ injongo	2024/25			2023/24		
	Isabelomali	Eyona Nkcitho	Inkcitho (eNgentla)/ eNganeno	Isabelomali	Eyona Nkcitho	Inkcitho (eNgentla)/ eNganeno
	R`000	R`000	R`000	R`000	R`000	R`000
Iimveliso neenkonziso	361	350	11*	321	309	12
Inkcitho iyonke	361	350	11	321	309	12

*Eli Qumrhu lisebenzisene neSebe leMicimbi yeNkcubeko neMidlalo kunye neminye imibutho kumaphulo eelwimi akhokelele ekongeni kulo nyaka siwushukuxayo.

Imingeni kwizakhono

IKomiti ayibanga nayo imingeni kwinkalo yezakhono.

Iintshukumo eziphambili eziyekisiweyo/iintshukumo eziza kuyekiswa

IKomiti ayibanga nakuyekisa naziphi na iintshukumo eziphambili yaye ayinazinjongo zokuyekisa naziphi na iintshukumo kwixesha elizayo.

Iintshukumo ezintsha okanye ezisacetywayo

IKomiti ayizanga nazintshukumo okanye ke ayicebi kuza nazintshukumo ziphambili zintsha.

Iimali ezibuyiselweyo

Azikho

ULawulo lweTyathanga leeNtengo (SCM) kwanokuba zikho na iinkqubo zeSCM

IKomiti isagcine iinkqubo zoLawulo lweTyathanga leeNtengo ezisemgangathweni, ngenkxaso engenamlinganiselo kwiDCAS. Ezi nkqubo zithungelana ngokugqibeleleyo nemithetho kwakunye nezidingo zemimiselo echaphazelekayo. Kwisithuba solu hlalutyo, iKomiti iye yachasela kwinkcitho engagunyaziswanga, engenanzuzo neyilahleko, ibonakalisa ulawulo olululo lwezibonelelo. Ngokophicotho oluqhubayo kwakunye nokuphuculwa kweenkqubo zeSCM, imingcipheko ebinokubela ibhaqeka ngempumelelo ze inqandeke.

Amangeniso eebhidi ezingavulelekanga

Awekho

Imingeni ekujanyelwene nayo kwanendlela esonjululwe ngayo

Ukushiya indawo kwelungu lekomiti ebelisisithulu kuvule umsantsa kwinkalo yeengcebiso ezisekelwe kubuchule bolwazi obudingwa luluntu oluzizithulu. Ukulwisana nalo mngeni, iKomiti ivuselele uthungelwano lwayo lwentsebenziswano ngokumisela iindibanisela zentsebenziswano nemibutho efana nePanSALB. Ezi ndibanisela zisekelwe kwisicwangcisoqhingana zincedise ekufikeleleni kwiingcali zangaphandle, kube ke ngoko kunqandwa ifuthe lalo msantsa wokumelwa.

Imiba yengxelo yophicotho yonyaka ongaphambili kwanendlela eza kusionjululwa ngayo

Ayikho. IKomiti ifumene uluvo lophicotho olungenamakhwiniba kunyakamali odlulileyo.

Isimo/iZicwangciso zokulwisana nemingeni yemali kwixesha elizayo

IKomiti isazinikele kunangoku ekuvuseleleni iManaged Network Model ngelixa iphakamisa iindibanisela zentsebenziswano namahlakani alulutho. Ngala malinge ahlanganyelweyo, siya kuqinisekisa umiselo lwenkqubo egqibeleleyo nehlanganyelweyo yokujongana nemiba yolwimi kwiNtshona Koloni ngokubanzi.

Imicimbi yasemva komhla wengxelo

Ayikho

Isimo ngokoQoqosho

Isimo seKomiti yeeLwimi zeNtshona Koloni ngokoqoqosho sivakaliswe kwinyaniso yokuba ithatyathwa yiPanSALB njengekomiti yeelwimi yephondo kwiNtshona Koloni. Isebenzisana ze inike iPanSALB iingcebiso ngemiba echaphazela ulwimi kweli phondo.

Unakano neZincomo

Ndingathanda ukuvakalisa izincomo zam kuAnroux Marais, osebenze njengoMphathiswa wangaphambili, kwanakuRicardo Mackenzie, owamkele uxanduva njengomphathiswa kwisithuba seli xesha silishukuxayo. Umbulelo wam udlulela kwangokulinganayo kumagosa azinikeleyo eSebe leMicimbi yeNkcubeko neMidlalo, ethe inkxaso yenkuthalo yawo yabaluleka ekuvuseleleni ikomiti ukuze ibe nokuzuza zonke iithagethi zayo. Ndikwabulela ngokungazenzisiyo amalungu eKomiti ngokuhlala ezinikele ekumiseleni iMigaqo yeBatho Pele ekulukhonzeni kwawo uluntu lweNtshona Koloni.



NguGenevieve Lentz

Egameni leGosa eLongameleyo

31 kweyeThupha ka2025

5. INTETHO YOKUTHABATHELA UXANDUVA KWANOKUQINISEKISWA KOKUCHANEKA KWALE NGXELO YONYAKA

Ngokokwam ukwazi nenkolelo, ndiqinisekisa oku kulandelayo:

Zonke iinkcukachaa kunye nezixa ezidizwe kule Ngxelo yoNyaka zihambelana neeNgxelo zeMali zoNyaka eziphicothwe nguMphicothizincwadi Jikelele. INgxelo yoNyaka le igqibelele, ichanekile yaye ayinazinkcukacha zishiyelweyo. Le Ngxelo yoNyaka iqulunqwe ngokwemigaqo yezikhokelelo zokuqulunqwa kweNgxelo yoNyaka njengoko zikhutshwe liSebe leMali leSizwe.

liNgxelo zeMali zoNyaka (ezikwiSigaba F) zona ziqulunqwe ngokwemigaqo yemigangatho yeNkqubo yoGcinozincwadi eVunywe NgokuPhangaleleyo (GRAP) esebenzayo kweli Qumrhu likaRhulumente.

IGosa eLongameleyo linoxanduva lokuqulunqwa kweeNgxelo zeMali zoNyaka kwanezigqibo ezenzwe kwezi nkcukacha.

IGosa eLongameleyo linoxanduva lokuseka nokumisela inkqubo yolawulo lwezangaphakathi, eyilelwe ukunikezela isiqinisekiso esikhokelekayo ngokundiliseka kwanokuchaneka kweenkcukacha ezingentsebenzo, iinkcukacha ezingezibonelelo zoluntu kunye neengxelo zemali zonyaka.

Abaphicothizincwadi bangaphandle bakholo ukuvakalisa uluvo oluzimeleyo ngeeNgxelo zeMali zoNyaka.

Ngokoluvo lwethu, le Ngxelo yoNyaka ivakalisa ngendlela engenamakhwiniba iintshukumo, iinkcukacha ezingentsebenzo, iinkcukacha ezingezibonelelo zoluntu ndawonye nemiba yemali yeli Qumrhu likaRhulumente kunyakamali ofikelele esiphelweni ngomhla wama31 kweyoKwindla ka2025.

Owenu ngokuzithobay



NguGenevieve Lentz
Egameni leGosa eLongameleyo
31 kweyeThupha ka2025

6. ISIMO NGOKWESICWANGCISOQHINGA

6.1. Umbono

Kukuxhotyiswa kwabo bonke abantu baseNtshona Koloni ngokolwimi, ukuvuselelwa kwesidima somntu ngokuthi kuhlonitshwane ngokolwimi kwanokuphakanyiswa kokusetyenziswa kothotho lweelwimi.

6.2. Umnqophiso

Kukuhlola ukusetyenziswa kweelwimi ezintathu ezisesikweni kwiNtshona Koloni; ukuhlola ukumiselwa koMgaqonkqubo weelwimi zeNtshona Koloni kwanokunikizela ngeengcebiso kuMphathiswa othwaliswe uxanduva lokujongana nemiba yeelwimi kunye nePanSALB ngemiba echaphazela ulwimi okanye echaphazela iPhondo.

6.3. Imigqaliselo

INkathalo, uBuchule, ukuThabathela uXanduva, iSidima, iiNgcina eziNtsha kunye noKusabela.

7. IZIGUNYAZISO NGOKWEMITHETHO KUNYE NEZINYE

IWCLC iliqumrhu leShedyuli 3C ngokwemigaqo yomthetho iPublic Finance Management Act, ka1999.

7.1 Izigunyaziso ngokoMgaqosiseko

Icandelo	Ingcaciso
UMgaqosiseko weRiphabliki yoMzantsi Afrika, ka1996	
Icandelo 6(3), (4) no (5): Ulwimi	URhulumente weNtshona Koloni kufuneka, ngokusebenzisa imithetho nangamanye amacebo, alawule aze abeke esweni ukusetyenziswa kweelwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufuneka zihlonitshwe ngokulinganayo zize ziphathwe ngokulinganayo. I-WCLC isebenzisana nePanSALB ukukhuthaza iilwimi ezintathu ezisemthethweni zephondo nokwenza iimeko zophuhliso nokusetyenziswa kweelwimi zesiKhoi, isiNama neSan neSASL. I-WCLC, ngokubambisana neDCAS, inoxanduva lokubeka iliso nokuvavanya ukuphunyezwa kwePolisi yeelwimi yaseNtshona Koloni, eyamkelwe ngo2001, kwaye kufuneka inike ingxelo kwiPalamente yePhondo leNtshona Koloni ngalo myalelo ubuncinane kanye ngonyaka. I-DCAS iyayongamela iWCLC ibe inika iKomiti inkxaso yezolawulo neyezezimali.
Icandelo 30: Ulwimi nenkcubeko	I-WCLC iququzelela amathuba okuba abantu baseNtshona Koloni basebenzise ulwimi lwabo namalungelo enkcubeko ngeenkqubo neeprojekthi ezibonisayo nezixhasayo.
Icandelo 31: Iikomiti zenkcubeko, zonqulo nezolwimi	I-WCLC kufuneka iqinisekise ukuba iinkqubo zayo namaphulo ahlonipha ukwahluka kweenkcubeko zabemi beNtshona Koloni.
Icandelo 41: Imigaqo karhulumente yentsebenziswano nobudlelwane phakathi kukarhulumente	I-WCLC isebenzisana nawo onke amacandelo karhulumente ekwenzeni umsebenzi wayo.
IShedyuli 4: Imimandla esebenzayo yobuchule yowisomthetho yesizwe nephondo	Ngokuphathelele ipolisi yeelwimi nokulawulwa kweelwimi ezisemthethweni ngokwemiqathango yecandelo 6 loMgaqosiseko inika ngokucacileyo ubuchule bowisomthetho kwiPalamente yePhondo leNtshona Koloni, iWCLC isebenza ngokusondeleyo neSebe lesizwe lezeMidlalo, ubuGcisa neNkcubeko kunye namaziko karhulumente anxulumene nemiba yomgaqonkqubo weelwimi.

Icandelo	Ingcaciso
UMgaqosiseko weRiphabliki yoMzantsi Afrika, ka1996	
Icandelo 6(3), (4) no (5): Ulwimi	<p>URhulumente weNtshona Koloni kufuneka, ngokuthi asebenzise imithetho kwanangamanye amacebo, alawule aze abeke esweni ukusetyenziswa kweelwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufuneka zihlonitshwe ngokulinganayo zize ziphathwe ngokulinganayo. I-WCLC isebenzisana nePanSALB ukukhuthaza iilwimi ezintathu ezisemthethweni zephondo nokwenza iimeko zophuhliso nokusetyenziswa kweelwimi zesiKhoi, isiNama neSan neSASL.</p> <p>I-WCLC, ngokubambisana neDCAS, inoxanduva lokubeka iliso nokuvavanya ukuphunyezwa kwePolisi yeeLwimi yaseNtshona Koloni, eyamkelwe ngo2001, kwaye kufuneka inike ingxelo kwiPalamente yePhondo leNtshona Koloni ngalo myalelo ubuncinane kanye ngonyaka. I-DCAS iyayongamela iWCLC ibe inika iKomiti inkxaso yezolawulo neyezemali.</p>
UMgaqosiseko weNtshona Koloni, ka1997 (uMthetho 1 ka1998)	
Icandelo 5	<p>Ngeenjongo zikaRhulumente weNtshona Koloni:</p> <p>(a) iilwimi ezisemthethweni, ezizezi, isiNgesi, isiXhosa nesiBhulu zephondo kufuneka zisetyenziswe; kwaye</p> <p>(b) iilwimi kufuneka zilingane.</p> <p>IWCLC kufuneka ibeke esweni ukusetyenziswa kwesiXhosa, isiBhulu nesiNgesi eNtshona Koloni.</p> <p>IWCLC kufuneka iphumeze amanyathelo asebenzayo naqinisekileyo okunceda ukuphakamisa imeko nokuqhubela phambili ukusetyenziswa kwezo lwimi zemveli zaseNtshona Koloni ebekukhe kwancitshiswa ukusetyenziswa kwazo ngokwembali.</p>
Icandelo 81(d)	<p>Urhulumente waseNtshona Koloni kufuneka amkele aze aphumeze iipolisi zokukhuthaza nokugcina intlalontle yabantu baseNtshona Koloni, kuquka iipolisi ezijolise ekuphumezeni intlonipho yamalungelo oluntu enkcubeko, onqulo naweelwimi eNtshona Koloni.</p>

7.2 Izigunyaziso ngokwemithetho

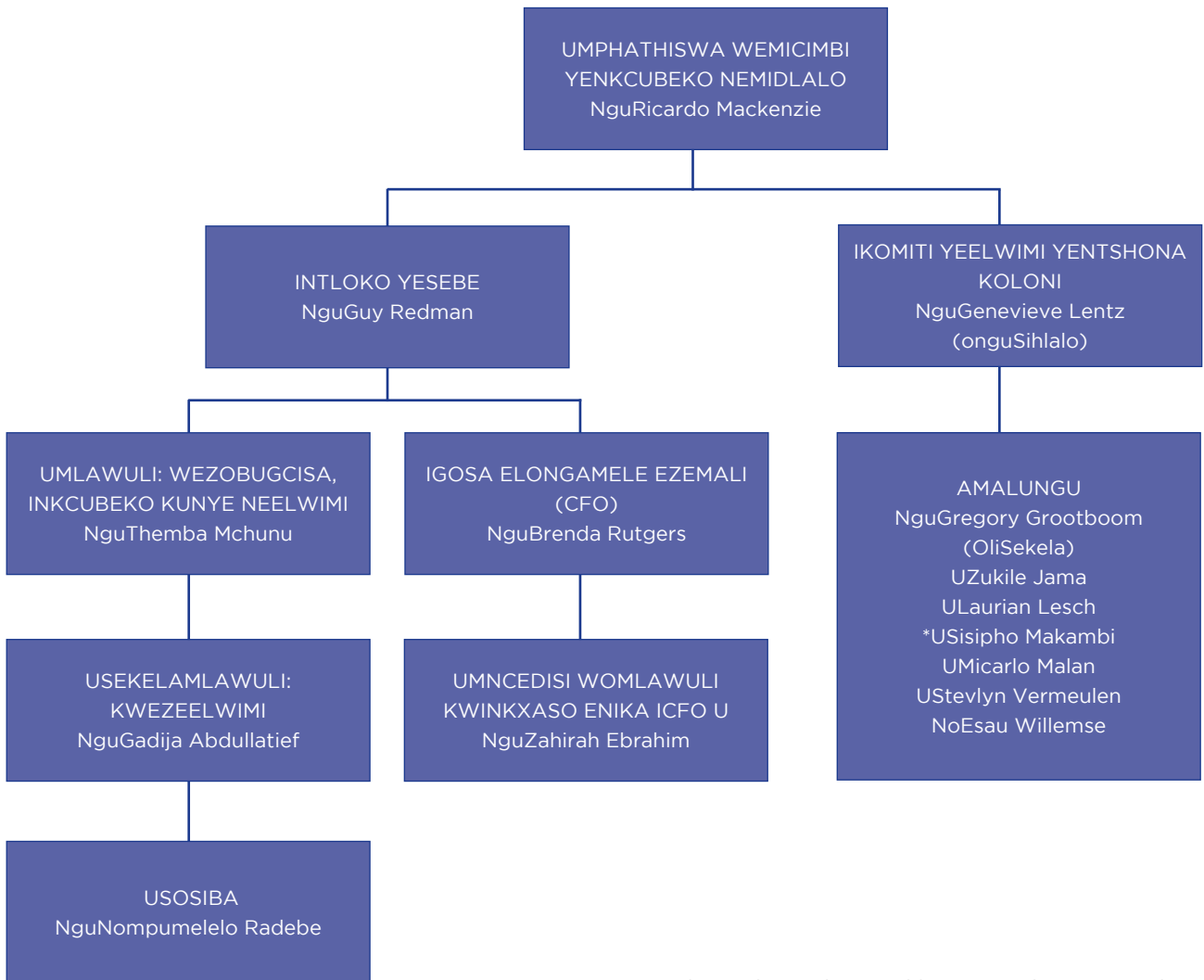
UMthetho	Isalathiso	Ingcaciso
INguqu yeShumi elineSibhozo yoMthetho uMgaqosiseko	UMthetho 3 ka2023	Lo Mthetho ulungisa icandelo 6 loMgaqosiseko weRiphabliki yoMzantsi Afrika, ka1996, ngokongezwa koLwimi lweZandla loMzantsi Afrika njengolunye lweelwimi ezisemthethweni zoMzantsi Afrika.
UMthetho iPan South African Language Board	UMthetho 59 ka1995	Phakathi kwezinye izinto, lo Mthetho ufuna iPanSALB iseke iKomiti yeeLwimi yePhondo (PLC) kwiphondo ngalinye.
UMthetho iProtection of Personal Information Act (iPOPIA)	UMthetho 4 ka2013	<p>Lo Mthetho ukhuthaza ukukhuselwa kwenkcazelo yobuqu eqhutywa ngamaqumrhu karhulumente nawabucala; ukwazisa ngeemeko ezithile ukuze kubekho ubuncinci bezinto ezifunekayo ukuze kusetyenzwe ngenkcazelo yobuqu. Ukongeza, lo Mthetho unikezela ngokusekwa koMlawuli weNkcazelo ukuba asebenzise amagunya athile nokwenza imisebenzi ethile ngokwalo Mthetho kunye noMthetho iPromotion of Access to Information, ka2000.</p> <p>Lo Mthetho unikezela nangokukhutshwa kweekhowudi zokuziphatha; ngamalungelo abantu ngonxibelelwano lwe-elektroniki olungafunekiyo kunye nokwenza izigqibo ngokuzenzekelayo; ukulawula ukuhamba kweenkcukacha zobuqu kwimida yeRiphabliki; nangokumisela imiba echaphazelekayo.</p>
UMthetho iPublic Finance Management Act (PFMA)	UMthetho 1 ka1999	I-WCLC kufuneka ingenise iingxelo zekota nezonyaka ngentsebenzo yayo neengxelo zemali eziphicothiweyo ngokusekelwe kwiinjongo zonyaka ekugxilwe kuzo kunyakamali ngamnye.

UMthetho	Isalathiso	Ingcaciso
UMthetho iSouth African Language Practitioners' Council Act, ka2014	UMthetho 8 ka2014	Xa kusekwa iBhunga leengcali zeelwimi zoMzantsi Afrika, liya kuba negunya, phakathi kwezinye izinto, lokubhalisa nokunika imvume kumagcisa olwimi, ukubeka umgaqo wokuziphatha, kunye nokulawula ukusetyenziswa kweelwimi.
UMthetho iTraditional and Khoi-San Leadership Act	UMthetho 3 ka2019	UMthetho unikezela: <ul style="list-style-type: none"> ngokwamkelwa koluntu lwemveli noluntu olungamaQhakancu naBathwa, izikhundla zobunkokheli nokurhoxiswa kokwamkelwa okunjalo; ngemisebenzi neendima zeenkokheli zemveli nezeenkokheli nezamaQhakancu nezaBathwa; ngokwamkelwa, ukusekwa, imisebenzi, iindima nolawulo lwamabhunga obukhosi okanye obukumkanikazi, amabhunga amakhulu emveli, amabhunga emveli, amabhunga eKhoi-San namabhunga amancinci emveli, kunye nenkxaso kumabhunga anjalo; ngokusekwa, ukubunjwa nokusebenza kweNdlu yeSizwe yeeNkokheli zeMveli kunye neKhoi-San; ngokusekwa kwezindlu zamaphondo zeenkokheli zemveli nezamaQhakancu nezaBathwa; ngokusekwa nokwakiwa kwezindlu zasekuhlaleni zeenkokheli zemveli kunye neenkokheli zeKhoi-San; ngokusekwa nokusebenza kweKhomishini kwiMiba yeeKhoi-San; ngekhawudi yokuziphatha yamalungu eNdlu kaZwelonke, izindlu zamaphondo, izindlu zasekuhlaleni nawo onke amabhunga emveli nawaseKhoi-San; kunye namagunya alawulayo oMphathiswa neeNkulumbuso.
UMthetho iUse of Official Languages Act	UMthetho 12 ka2012	Lo Mthetho usebenza ngokukodwa kumasebe kazwelonke, kumaqumrhu karhulumente kazwelonke nakumashishini karhulumente kazwelonke. Ukuba imiba yoMthetho ibiza kuba nefuthe kwipolisi yeelwimi nokusebenza eNtshona Koloni, iWCLC ibiya kuba negunya lokudlala indima.
UMthetho iWestern Cape Provincial Languages Act	UMthetho 13 ka1998	Phakathi kwezinye izinto, iWCLC ifanele: <ul style="list-style-type: none"> ukubeke esweni ukusetyenziswa kwesiBhulu, isiNgesi nesiXhosa nguRhulumente weNtshona Koloni; yenze iingcebiso kwiMEC (iLungu leBhunga eliLawulayo) nePalamente yePhondo ngawo nawuphi na umthetho ocetywayo okanye okhoyo, ukuziqhelanisa nepolisi echaphazela ulwimi eNtshona Koloni; ikhuthaze ngenkuthalo umgaqo wokuthetha iilwimi ezininzi; ikhuthaze ngenkuthalo uphuhliso lweelwimi zemveli ezazikhe zcalulwa; icebise uMEC neKhomishini yeNkcubeko yeNtshona Koloni ngemicimbi yolwimi kwiPhondo; ze icebise iPansALB kwimiba yolwimi kwiNtshona Koloni.

7.3 Izigunyaziso ngokwemigaqonkqubo

UMgaqonkqubo	Ingcaciso
IKhowudi engeNdlela yokuZiphathwa kwaMalungu eWCLC	Eyona njongo iphambili yoMgaqo kukukhuthaza ukuziphatha okungumzekelo phakathi kwamalungu ukuze kubekho intembeko kwiziko leWCLC.
ISicwangcisoqhinga soLawulo loMngcipheko kuShishino kunye neSicwangciso soMiselo	Kukuphumeza iimfuno zePFMA, uMthetho 1 ka1999, icandelo 51(1)(a)(i) lichaza ukuba igosa elongameleyo kufuneka liqinisekise ukuba iqumrhu eli linayo kwaye liyayigcina inkqubo esebenzayo nevulelekileyo yolawulo lwemali kwakunye nomngcipheko nolawulo lwezangaphakathi.
Izigunyaziso kwezeMali	Ukudluliselwa kwamagunya akhutshwe liGosa eLongameleyo ngokwemigaqo yecandelo 44(1) ne44(2) yoMthetho iPublic Finance Management Act, ka1999
ISicwangciso soThintelo loBuqhetseba	Lo Mgaqonkqubo umisela ngeendlela zokusabela ekunikezelweni kwengxelo zophando kwanokusonjululwa kwezenzo zobuqhophololo obunefuthe kweli Qumrhu.
ISikhokelo seZiphathekayo	IGosa eLongameleyo kufuneka liphuhlise kwaye livumelane nesicwangcisonkqubo semigangatho eyamkelekileyo yezinto eziphathekayo kunye nokubaluleka noGunyaziwe weSigqeba kwindibano nabaphicothizincwadi bangaphandle.
ISikhokelo soMgaqonkqubo weLwimi zeSizwe (sika2003)	Lo mgaqonkqubo umisela isikhokelo sokusetyenziswa kwemimiselo yoMgaqosiseko ndawonye neyezigunyaziso zemithetho kuwo onke amaqumrhu ombuso, kuquka neWCLC. Ukwamisela ukuthotyelwa kwemigaqo kwakunye nezicwangcisoqhinga.
Ukuhlawulwa kwaMalungu	Kukuququzelela intlawulo kumalungu eWCLC atyunjelwe ukuya kwiingqungquthela, kumaphulo, kwimihlangano kunye neentlangano zocweyo egameni leli Qumrhu.
ISigunyaziso seSCM	Ukudluliselwa kwamagunya liGosa eLongameleyo ngokwecandelo 44(1) nelama44(2) lePFMA.
ULawulo lweTyathanga leeNtengo	Kukumisela inkqubo yolawulo lwetyathanga leentengo kweli Qumrhu.
UMgaqonkqubo weLwimi kwiNtshona Koloni (owapapashwa kwiGazethi yePhondo njengePN 369/2001 yomhla wama27 kweyeNkanga ka2001)	I-WCLC inyanzelekile ukuba ihlole inkqubo yokumiselwa kwalo mgaqonkqubo.

8. ISIMO SEQUMRHU



*Urhoxe ukususela ngomhla wama27 kweyoMnga ka2024

ISIGABA B: IINKCUKACHA EZINGENTSEBENZO

1. INGXELO YOMPHICOTHIZINCWADI JIKELELE: IINJONGO EBEZICWANGCISWE KWANTLANDLOLO

UMphicothizincwadi Jikelele woMzantsi Afrika (AGSA) kungoku nje wenza iinkqubo ezifanelekileyo zophicotho kwiinkcukacha ezingentsebenzo ngenjongo yokunikezela ingqinisekiso engagqibelelanga ngokohlobo lwembono yophicotho. Imbono yophicotho engentsebenzo ngokuthelekiswa neenjongo ebezimiselwe kwantlandlolo ibandakanyiwe kwingxelo esiwa kubalawuli, phantsi kwesihloko esithi iinjongo ebeziMiselwe kwaNtlandlolo esikwiNgxelo engezinye izidingo zomthetho nezemimiselo yeNgxelo yoMphicothizincwadi.

Yiya kwiphepha lama40 ukuze ufikele kwiNgxelo yoMphicothizincwadi Jikelele, epapashwe kwiSigaba F: seeNkcukacha ezingeMali.

2. ISIMO NGOKWENTSEBENZO

2.1. Imeko yenkqubo yokuhanjiswa kweenkonzo

I-WCLC inikezele isikhokelo kuphuhliso lweelwimi njengesixhobo esibalulekileyo sonxibelelwano nokuzivakalisa ngokuthi kuphakanyiswe ngokumandla uMgaqonkqubo weelwimi zeNtshona Koloni ngelixa kuutshatshelwayo kwiilwimi zesintu kwanakwiSASL. Kusetyenzwa kwisikhokelo seManaged Network Model, iKomiti imisele iindibanisela zentsebenziswano nothotho lwemibutho ephakamisa iilwimi, kube ngoko kuhlangukiswa ngempumelelo izibonelelo zala maqumrhu kunye nobungcali ngenjongo yokudala ifuthe elihlanganyelweyo nelizinzileyo kwiqonga leelwimi zephondo.

Kulo nyaka ngokubanzi, iWCLC isindleke imihlangano emithandathu ngokusesikweni ze yabamba namaphulo amabini okwandisa ulwazi naphakamisa ukumiselwa koMgaqonkqubo weelwimi zeNtshona Koloni. Kuqoshelise namaphulo amane aphakamisa iilwimi zeenkobe. IQumrhu lizifezekise ngogqweso iithagethi zayo ngokwamaphulo, yaye ke le mpumelelo idalwe kukusetyenziswa kakuhle kwenkqubo iManaged Network Model approach.

Buye bagcinwa ubudlelane obululutho nobusekelwe kwintsebenziswa nePanSALB, kube kuqinisekiswa amatilile ahlanganyelweyo okusombulula imiba yeelwimi kweli phondo.

2.2. Isimo sequmrhu

I-WCLC imiselwe ngokwemigaqo yeCandelo 6 leWestern Cape Provincial Languages Act, Nombolo 13, ka1998. Ngokwalo Mthetho, aMalungu eWCLC aqashwa isithuba seminyaka emithathu. Ubuninzi ngamalungu ali11 anokuthi aqashelwe kule Komiti. Amalungu ale Komiti aqashwa ngokwenkqubo kawonkewonke yokuchongwa nokudweliswa kwabambalwa, ekhokelwa yiKomiti echaphazelekayo yePalamente kwiNdlu yoWisomthetho, oko kulandelwe kukuqashwa kwabo nguMphathiswa wePhondo. IKomiti ekhoyo ngoku yasekwa ngomhla woku1 kweyoMdumba ka2022 yaye ixesha labo liphela ngomhla wama30 kwekaTshazimpuzi ka2025.

IKomiti iliGosa eLongameleyo yeli Qumrhu yaye inoxanduva lwayo yonke imiba echaphazela ezingolawulo ngokwemigaqo yamaCandelo 49 ukuya ku57 ePublic Finance Management Act, ka1999. Kuthatyathwe isigqibo ngomhla we10 kweyoMdumba ka2022 sokuba uSihlalo, ngokwemigaqo yeCandelo 56 lePFMA, uya kufezekisa umsebenzi weGosa eLongameleyo, egameni leli Qumrhu likaRhulumente. Ukuba uSihlalo uthi angabi nakubakho, iSekala likaSihlalo liyawufezekisa lo msebenzi wokuba liGosa eLongameleyo, egameni leli Qumrhu likaRhulumente.

Ngokwemigaqo yecandelo 17 leWestern Cape Provincial Languages Act, ka1998, amagosa ecandelo leeNkonzo zeeLwimi leDCAS anika inkxaso yezolawulo kwiWCLC. Umsebenzi ongezolawulo ubandakanya ukunikezela ngomxholo kunye nenkxaso ngokwenkqubo kwakunye nokulawulwa zonke amalungiselelo adingekayo ukuze isebenze ngendlela le Komiti. Umsebenzi wokunikezelwa kwenkxaso yolawulo lwemali wenziwa ngabasebenzi becandelo leNkxaso ngezeMali kumaQumrhu kaRhulumente.

Onke amaxwebhu aphathelele kwezingolawulo eWCLC agcinwa kwiCandelo leeNkonzo zeeLwimi ze amaxwebhu achaphazela imali wona agcinwe kwicandelo le leNkxaso ngezeMali kumaQumrhu kaRhulumente. Amaxwebhu agcinwa kwinkqubo yeqonga lezobuchwepheshe engoLawulo loMongolo woShishino (ECM), ukuze agcinwe ngokukhuselekileyo, afumaneke lula nakuvimba wequmrhu.

Amalungu eWCLC awasosigxina kula ofisi yaye xa kuhlangukiswa nemali engonelanga esebenza ngalo iQumrhu lithintele ubungakanani bamaphulo ebinokuwenza iKomiti ze iwaqoshelise. Ukushiya indawo kwelungu ebelisisithulu kudale umsantsa owongezelekileyo kwinkalo yobungcali. Noxa kunjalo ke, iindibanisela zentsebenziswano neCandelo leeNkonzo zeeLwimi

ndawonye nothotho lweminye imibutho yeelwimi zancedisa ekoyisweni kwemingeni, kube ngoko kuvulelwa iKomiti ukuba iwufezekise ngempumelelo umsebenzi wayo.

2.3. linguqu eziphambili kwimigaqonkqubo kwaneenguqu kwimithetho

UMthetho iConstitution Eighteenth Amendment Act wawiswa ngo2023. UMthetho lo waguqula iCandelo 6(1) loMgaqosiseko woMzantsi Afrika, ka1996, uvulela ukunakanwa kweSASL njengolunye lweelwimi zeli lizwe. Idala imiqathango esemgangathweni ukuze kube nokuvuselelwa iSASL ze kwenyuswe nezinga lolwazi kwinkalo yezidingo zabantu abazizithulu. Esi sigqibo sihle kangaka sithungelana nemisebenzi emihle yeKomiti yokuphakanyiswa kwezinga leSASL kwakunye nezidingo zabazizithulu kwiinkqubo enazo ngoku.

2.4. Inkqubela eya ekuzuzekeni kweempembelelo kunye neziphumo zequmrhu

Iziphumo ezicetyiweyo zale Komiti ngokweSicwangciso seSicwangcisoqhingha zibonakaliswa ngezantsi apha, zidiza inkqubela eyenziweyo ekuzuzekeni kwentetho yefuthe lale Komiti.

Intetho yefuthe: iKomiti yeelwimi zeNtshona Koloni ngokweentshukumo zayo eziphambili, ijolise ekuxhobiseni uluntu ngokolwimi kwanokudala uluntu lokuhlala olubumbeneyo nolubandakanyekayo.

Isiphumo 1	Ngabemi abaxhobisekileyo kwakunye noluntu lokuhlala olubandakanyekayo nolubumbeyo
Isalasithi seSiphumo	Kukuphakanyiswa kwezinga kwakunye nokuphuhlisa kwelwimi zeNtshona Koloni kunye neelwimi zeenkobe ebezisa kusingelwa phantsi

Kwisithuba sonyakamali u2024/25, iKomiti ifake igalelo kwiSikhokelo seSicwangcisoqhingha seZiphumo zeSizwe kwiThuba eliseMbindini (MTSF) ka2019-2024 ngokolu hlobo lulandelayo:

Undoqo weMTSF	Igalelo leKomiti
Undoqo 3: Imfundo, izakhono nempilo	<p>Iphakamise umgaqo wokusetyenziswa kweelwimi ezininzi kwiNtshona Koloni ngokweendibanisela zentsebenziswano ezakhiweyo.</p> <p>Iphucule ubudlelane bayo bokusebenza nePanSALB kunye namanye amaqumrhu asebenza ngeelwimi.</p> <p>Iphakamise uphuhliso nokuvuselelwa kweelwimi zeenkobe ezazisa kusingelwa phantsi kunye neSASL ngenjongo yokwandisa ulwazi kwanokukhuthaza unxibelelwano kwezi lwimi phakathi kwabahlali baseNtshona Koloni.</p> <p>Icebise uMphathiswa kunye nePanSALB ngeelwimi ngemiba echaphazela iNtshona Koloni.</p> <p>Yabonisana namahlakani achaphazelekayo ze yahlala isesweni ngophando olusichaphazelayo noluphathelele kwimiba yeelwimi echaphazela eli phondo.</p>
Undoqo 6: Ubumbano loluntu kwakunye noluntu lokuhlala olukhuselekileyo	Ukuze ibe nokwandisa ulwazi kwanokusetyenziswa kweelwimi ezintathu ezisesikweni ndawonye neSASL phakathi kwabahlali aseNtshona Koloni, iKomiti yamisela ubumbano loluntu kunye noluntu lokuhlala olukhuselekileyo ngokuthi iphakamise ukusetyenziswa kweelwimi ezahlukeneyo, iilwimi zeenkobe ezazisa kubekela bucala kunye neSASL ngokweenkqubo zayo.
Undoqo 7: IAfrika neHlabathi elingcono	Ekuxhaseni ubumbano lommandla nolwelizwekazi, iKomiti ibhiyozele ze yaphakamisa imihla ethile ebalulekileyo kwisizwe nekumanye amazwe ngenjongo yokumisela ubumbano loluntu.

Isalathi sesiphumo seKomiti sithungelaniswe neenkonzo kunye neenkqubo zeSebe leMicimbi yeNkcubeko neMidlalo, elithi lona libe lithungelaniswe neSicwangciso seSicwangcisoqhingha sePhondo (PSP) kunye nooNdoqo abaPhefumlelwe nguMbono (iiVIP), ingakumbi ngokuphathelele kwiVIP 1: uLuntu loKuhlala oluKhuselekileyo nokuBumbeneyo kunye noVIP 3: ukuXhotyiswa koLuntu.

ISicwangciso sikaRhulumente weNtshona Koloni sokuRikharvarisha sigxile kwimisebezi, ukhuseleko kunye nempilontle. Ukhuseleko kunye nempilontle zichaphazeleka kakhulu zona kumsebenzi weKomiti. Ngokuphakanyiswa kwanokuxhotyiswa kweelwimi zeenkobe, iKomiti le ibe negalelo ekuzuzeni kwamathuba aya kubahlali baseNtshona ngenjongo yokubumba ubomi babo kwakunye nobomi babanye, ukuze kube nokuqinisekiswa ubomi obunentsingiselo nobunesidima, obuthi bona bube buza kudala uluntu lokuhlala olubumbeneyo.

3. IINKCUKACHA EZINGENTSEBENZO YEENKQUBO ZELI QUMRHU

3.1 Inkqubo: iKomiti yeeLwimi zeNtshona Koloni

Injongo yeWCLC kukubeka iliso ekusetyenzisweni kweelwimi ezintathu ezisesikweni zeNtshona Koloni; kukuhlola ukumiselwa koMgaqonkqubo weeLwimi zeNtshona Koloni kwanokucebisa uMphathiswa othwaliswe uxanduva lwemiba yeelwimi kunye nePanSALB ngemiba elapha okanye echaphazela eli Phondo.

Ngokuthungelaniwe noNdoqo woKhuseleko, iKomiti ibisoloko isebenzisana neSebe leeNkonzo zoLuleko kunye neThala leeNcwadi loMzantsi Afrika ukususela ngo2022 kuKhuphiswano loMmandla iFunda Mzantsi ze oko kwaqhuba nale ndibanisela nango2024. Amalungu eWCLC uGenevieve Lentz, uStevlyn Vermeulen, uMicarulo Malan noLaurian Lesch babe ngabagwebi kulo mcimbi, obubanjwe ngomhla we14 nowe15 kweyeThupha ka2024 kwiNtolongo iPollsmoor. Olu khuphiswano lubanjwa nyaka nanyaka ngenjonygo yokuphakamisa inkcubeko yokufunda neyesakhono seencwadi phakathi kwababanjwa, kuziswe iiKlabhu yeencwadi ezili14, ezimele inani elipheleleyo labanjwa ali140. Abathabathinxaxheba babonakalise izakhono zabo zokufunda, ezokupela kwanezokuxoxa kwiilwimi ezintlanu, ezizezi: isiXhosa, isiZulu, Sesotho, English neAfrikansi. Inkqubo ezifana nezi zinakana indima edlala kukufunda ekululekweni kwamabanjwa kwanokunqanda ukuphindwa kwezenzo zolwaphulomthetho.

IKomiti kunye neDCAS zibhiyozele uSuku lweAfrika kwiRenki yeeTaxi yaseKapa ngomhla wama24 kwekaCanzibe ka2024 ngokuthi kuphakanyiswe iSASL. IKomiti yayikhe yathenga amakhasi okudlala eSASL kwiQumrhu leSizwe labaZizithulu (NID). La makhasi okudlala eSASL ze kwanikezelwa neekopi zealfabhethi yeSASL ze zaphinda zacaciswa kubakhweli kunye nabasebenzi abasebenza erenkini apho. Abathabathinxaxheba babonakalise umdla omandla kulo mxholo bekusabelwana ngawo nabo.

Ukukhumbula iNyanga yoLutsha, uGqr Grootboom uququzelele umhlangano wokwazisa ngeSASL eGroot Brak Rivier, eMossel Bay, ngentsebenziswano neUnited Reformed Church yalapho ngomhla we19 kweyeSilimela ka2024. Iinjongo zale nkqubo yayikukwenza abantu abatsha babe nolwazi ngeSASL, bayeke ukubacalula abantu abasebenzisa olu lwimi ze kudalwe nolwazi olumandla ngeSASL. Iqela eli beliquka abantu abadala kunye nolutsha. Utitshala weSASL weSikolo iCarpe Diem unikezele isikhokelo kulo mhlangano woqeqesho. Kuthe kwanikezelwa nangamakhasi okudlala eSASL abefumaneke ngesisa kwiKomiti kunye neekopi zealfabhethi yeSASL ze acaciswa kubathabathinxaxheba.

IKomiti isebenzisene neZiko leeLwimi eziNinzi kunye noPhando ngeYantlukwano ekwiYunivesithi yaseNtshona Koloni ekusindleleni ingqungquthela engeKaaps ngomhla we15 nowe16 kweyeThupha ka2024. Le nkqubo ibandakanye izithethi ezilishumi elinesine ze kwashukuxwa imiba esusela kwezingeelwimi nje ngokubanzi ukuya kwiinkalo zenkcubeko zeKaaps. ULaurian Lesch kunye noStevlyn Vermeulen bayizimasile le ngqungquthela.

Ngomhla wama24 kweyoMsintsi ka2024, uSihlalo weWCLC uGenevieve Lentz uzimase umsitho obusindlekwe yiDCAS kunye neNdlu yeSizwe samaCochoqua Khoisan ngenjongo yokubhiyozele uSuku lweLifa leMveli. Umsitho lo ubhiyozele phantsi komxholo othi "Ukubuyiswa koBuntu". Kuye kwanikezelwa kubazimasi iincwadana ezisihloko sithi Zifundise isiNama kunye namacwecwe eUSB.

UZukile Jama uzimase uqeqesho kwikhosi yeSASL eyenzelwe amalungu eentsapho azizithulu ukususela ngomhla we16 ukuya kowama20 kweyoMsintsi ka2024. Ikhosi le ibiqulunqwe ngentsebenziswano neDCAS, iPanSALB kunye neAI Waagah Institute for the Deaf. Kwisithuba sezi ntsuku zintlanu zoqeqesho, abazimasi baqukumbele ipotifoliyo yobungqina ngokweemvavanyo zohlolo lwefomethivu nolwesamethivu ebibandakanya umsebenzi waseklasini nowasendlini. Abathabathinxaxheba banikwe iziphumo emva kovavanyo ngalunye. Emva kokuqunjelwa kwale khosi, abathabathinxaxheba banikwe izetifikethi zokuthabatha inxaxheba.

IKomiti ibhiyozele uSuku loLwimi lweeNkobe lwaMazwe ngaMzawe ngomhla wama22 kweyoMdumba ka2025 ngokuthi ihlinzeke uKhuphiswano lokuPela labafundi beBanga 4. Amanye amahlakani abeyinxalenye yeli phulo ibe yiDCAS, iSebe leMfundo leNtshona Koloni (WCED), iOfisi yePanSALB yePhondo leNtshona Koloni, iCape Peninsula University of Technology (CPUT), iiMyuziyam zoMzantsi Afrika Iziko, iThala leeNcwadi leSizwe soMzantsi Afrika kunye neYunivesithi yaseKapa. Umsitho lo ubuzinyaswe ngabafundi kunye nabahloli abasuka kwintlaninge yezikolo zamabanga aphantsi ezikwiNtshona Koloni. Umxholo walo msitho ubusithi "uLwimi ludlala indima ebalulekileyo kwimfundo nakuphuhliso oluzinzileyo, usebenza njengamaqonga onxibelelwano aphambili okusasazwa kolwazi kunye nolondolozo lwenkcubeko".

Kulo nyaka siwushukuxayo, iKomiti iqhubile nendibanisela yayo yentsebenziswano neDCAS kwinkqubo yokuguqulelwa kwentlaninge yeencwadi zemigaqo yemidlalo esiXhoseni ngenjongo yokwandisa ukufikeleleka kwazo kwakunye nokuze kuthotyelwe le mithetho. Ukuza kuthi ga ngoku, iDCAS sele iguqulele ze yaphelelele incwadi zemigaqo yomdlalo wechess, eyeqakamba, eyamanqindi, eyentenetya yasetafileni neyokuqhutywa kweebhayisekile. Uphuhliso lweencwadi zemigaqo eziguqulelweyo luqinisekisa ukuphakanyiswa kokusetyenziswa kweelwimi ezahlukeneyo kwimeko yezemidlalo.

Ngo2024/25, iDCAS iguqulele incwadana yemigaqo yomdlalo wentenetya yasetafileni. Ukuguqulelwa kweencwadi zemigaqo kwakukhokekwa liCandelo leeNkonzo zeLwimi leDCAS ze kwaphunyezwa yile Komiti, iPanSALB kunye namanye amahlakani aziingcali kuphuhliso lwesigama ngenjongo yokuqinisekisa ukuba ezi nguqulelo zazithungelana yaye zigqibelele.

Ngomhla wama28 kweyoKwindla ka2025, amalungu eKomiti uGenevieve Lentz noZukile Jama bazimase uMsitho woKhuphiswano lokuqala loNcwadi lwesiXhosa obusindlekwe liPhulo leMfundo engeLwimi eZahlukeneyo (MEP) leYunivesithi yaseKapa, elizinikele ekuphakamiseni uncwadi kunye nokubhiyozela ilifa lemveli yenkcubeko etyebileyo kulwimi isiXhosa.

Kwithemu yesibini, iKomiti imiselwe ikomitana ukuze ivavanye ukumiselwa koMgaqonkqubo weLwimi zeNtshona Koloni ngamasebe kaRhulumente weNtshona Kolohi. Eli phulo lithe lagxila nasekufuneni ukufumana nayiphi na imingeni athe ajamelana nayo amasebe ekumiseni lo Mgaqonkqubo kwanasekufumaniseni ukuba ngawaphi na amacebo abecetyiwe, ukuba akho, okumisela ngokugqibeleleyo lo Mgaqonkqubo. Amalungu ale komitana abe nguLaurian Lesch, uStevlyn Vermeulen, uZukile Jama kunye noMicarlo Malan. Ingxelo yale komitana iya kuthiwa thaca ze iqwalasele yiKomiti entsha kumhlangano wayo wokuqala ze emva koko kwabelwane ngayo le ngxelo namasebe achaphazelekayo.

3.2 Iziphumo, iiMveliso, izalathisi zeemveliso, iithagethi kunye neyona nzuzo

Isiphumo	Imveliso	Isalathi semveliso	Eyona ntsebenzo iphicothiweyo ku-	Eyona ntsebenzo iphicothiweyo ku-	Ithagethi ecwangciselwe unyaka ku-	Eyona nzuzo	Ukutenxa kwithagethi ecwangcisiweyo ukuya kweyona nzuzo ku-	Izizathu zokutenxa
			2022/23	2023/24	2024/25	2024/25	2024/25	
Ngabemi abaxhotyisiweyo kunye noluntu lokuhlala olubandakanyekayo nolubumbeneyo	Iisaveyi zomiselo lomgaqonkqubo weelwimi okanye amaxwebhu anemibuzo okanye amaphulo okwazisa okanye amaphulo okulandelela aqoshelisiweyo	Inani leentshukumo eziphakamisa ukumiselwa koMgaqonkqubo weLwimi zeNtshona Koloni	2	3	1	2	+1	Ngenxa yentsebenziswano neminye imibutho kwathi kwavela elinye iphulo.
Ngabemi abaxhotyisiweyo kunye noluntu lokuhlala olubandakanyekayo nolubumbeneyo	Amaphulo okuphakanyiswa kwezinga leelwimi zeenkobe aqoshelisiweyo	Inani lamaphulo aphakamisa izinga leelwimi zeenkobe	3	3	1	4	+3	Ngenxa yentsebenziswano neminye imibutho kwathi kwavela elinye iphulo.
Ngabemi abaxhotyisiweyo kunye noluntu lokuhlala olubandakanyekayo nolubumbeneyo	Imihlangano esesikweni ngenjongo yokumiselwa koMgaqonkqubo weLwimi zeNtshona Koloni	Inani lemihlango esesikweni eyenzelwe injongo yokumisela uMgaqonkqubo weLwimi zeNtshona Koloni	6	6	6	6	-	

Ukuthungelaniswa kwentsebenzo nezabelomali

I-WCLC ithungelanise isabelomali sayo neenkalo zentsebenzo yayo engundoqo njengoko kumiselwa kwiSicwangciso seNtsebenzo yayo yoNyaka kulo nyakamali siwushukuxayo.

Inkqubo/ intshukumo/	2024/25			2023/24		
	Isabelomali	Eyona Nkcitho	Inkcitho (eNgentla)/ eNganeno	Isabelomali	Eyona Nkcitho	Inkcitho (eNgentla)/ eNganeno
	R`000	R`000	R`000	R`000	R`000	R`000
Imveliso neenkono	361	350	11*	321	309	12
Inkcitho iyonke	361	350	11	321	309	12

*IQumrhu eli lisebenzisene neSebe leMicimbi yeNkcubeko neMidlalo kunye neminye imibutho kumaphulo eelwimi akhokelele ekongeni kulo nyaka siwushukuxayo.

Isicwangcisoqhingha sokoyisa iinkalo zentsebenzo engekho mgangathweni

Zonke iithagethi ezicwangcisiweyo njengoko ziveziwe kwiSicwangciso seNtsebenzo yoNyaka ka2024/25 zizuzekile.

4. UKUQOKELELWA KWENGENISO

Umthombo weNgeniso	2024/25			2023/24		
	Ingqikelelo	Esona Sixa	Ingqokelela eNgentla/ eNganeno	Ingqikelelo	Esona Sixa	Ingqokelela eNgentla/ eNganeno
	R`000	R`000	R`000	R`000	R`000	R`000
Yintlawulo	313	313	0	303	303	0
Yingeniso yeNzala	48	41	7*	18	42	(24)
Itotali	361	354	7	321	345	(24)

* Ukuqokelelwa kwenganeno kungesizathu ubukhulu becala bokwehla nokwenyuka kwezinga lenzala.

5. UTYALOMALI

Alukho.

ISIGABA C: EZINGOLAWULO

1. INTSHAYELELO

Ulawulo, ulawulo lomngcipheko kunye nothotyelo ziintsika ezintathu ezisebenza kunye kwinjongo yokuqinisekisa ukuba eli Qumrhu liyazifezekisa iinjongo zalo. Ukuthotyelwa kwemigaqonkqubo nemigaqo, imithetho nemimiselo yeli Qumrhu ekhokelela kulawulo olusemgangathweni noluluqilima kuthatyathwa njengondoqo ekuphumeleleni kweli Qumrhu. Le ngxelo inika isimo solawulo olumiselwe kweli Qumrhu.

2. IIKOMITI ZEPALAMENTE

IKomiti eMiyo eJongene nesiPolisa, uKhuseleko loLuntu loKuhlala, iMiba yeNkcubeko neMidlalo kwakunye neKomiti eMiyo eJongene neeAkhawunti zoMbuso (iSCOPA) zinoxanduva lokujongana nomebenzi wale Komiti. Le mihlangano yokuchphela ihleli ku2024/25:

IKomiti eMiyo eJongene nesiPolisa, uKhuseleko loLuntu loKuhlala kunye neMicimbi yeNkcubeko neMidlalo	
Umhla womhlangano	Umba onikwa ingqwalasela
21 kweyeThupha ku2024	Ngumhlangano wokuqala kwakunye nokunikezelwa kwengxelo eshwankathelweyo yeSicwangciso seNtsebenzo yoNyaka ka2024/25
25 kweyeDwarha ku2024	Kukubonisana ngeNgxelo zoNyaka zika2023/24 zeDCAS kunye nezamaqumrhu ayo amathathu
28 kweyeNkanga ku2024	Kukubonisana ngeVoti 13: eyiMicimbi yeNkcubeko neMidlalo kwiBhili yoKunikezelwa kweZabelo yeNtshona Koloni, [B2-2024]
20 kweyoKwindla ku2025	Kukunikezela ingxelo ngeBhili engeenkonzo zamaThala eeNcwadi eNtshona Koloni [B1-2025]
	Deliberation on Vote 13: Cultural Affairs and Sport in the Western Cape Appropriation Bill, [B2-2025]

IKomiti eMiyo eJongene neeAkhawunti zoMbuso (SCOPA)	
Umhla womhlangano	Umba onikwa ingqwalasela
25 kweyeDwarha ku2024	Kukubonisana ngeNgxelo yoNyaka ka2023/24 yeSebe leMicimbi yeNkcubeko neMidlalo kunye nezamaQumrhu alo, ayiKomiti yeeLwimi zeNtshona Koloni, iKomishoni yeNkcubeko yeNtshona Koloni kunye neHeritage Western Cape.

Izindululo zeSCOPA

Kupapashwe iSindululo esinye seli Qumrhu, esisesokuba iSebe eli liqulunqe ze limisele icebo lokuhlola nokuvavanya eliza kunqanda zonke izehlo zemingcipheko eziseza kwenzeka.

3. USOMAQHUZU

USomaqhuza uwenzile umsebenzi wakhe okukubeka iliso ngokuthi ahlole iinkcukacha ezichaphazela imali nezingenanto yakwenza nemali kwisithuba sexesha esilishukuxayo. Ezi ngxelo zilandelayo zingeniselwe iinjongo zohlolo:

INGxelo yeNtsebenzo yeKota	31 kweyeKhala ka2024; 31 kweyeDwarha ka2024; 31 kweyoMqungu ka2025; 30 kwekaTshazimpuzi ka2025
INGxelo yoHlolo lwaPhakathi eNyakeni	31 kweyeKhala ka2024; 31 kweyeDwarha ka2024; 31 kweyoMqungu ka2025; 30 kwekaTshazimpuzi ka2025

4. IKOMITI YEELWIMI ZENTSHONA KOLONI

4.1 Intshayelelo

I-WCLC imiselwe ngokwemigaqo yomthetho iWestern Cape Provincial Languages Act, ka1998.

4.2 Indima yeWCLC

UMthetho iWestern Cape Provincial Languages Act, ka1998, umisela ukuba iWCLC kufuneka, phakathi kwezinye izinto:

- ijongane nokusetyeniswa kwesiBhulu, isiNgesi kunye nesiXhosa nguRhulumente weNtshona Koloni;
- yenze izindululo kuMphathiswa wePhondo kwanakwiPalamente yePhondo ngemithetho esacetywayo okanye ekhoyo, intsebenzo kwakunye nemigaqonkqubo echaphazela ngqo okanye ngokuthanga ngqo nolwimi kwiNtshona Koloni;
- iphakamise ngokukodwa umgaqo wokusetyenziswa kwentlalinge yeelwimi;
- iphakamise ngokukodwa uphuhliso lweelwimi zeenkobe ezazisa kusingelwa phantsi;
- icebise uMphathiswa wePhondo kunye neKomishoni yeNkcubeko yeNtshona Koloni ngemiba ephathelele kulwimi kweli Phondo; ze
- icebise iPanSALB ngemiba yolwimi kwiNtshona Koloni.

4.3 Itshata yeKomiti

IKomiti yeeLwimi yeNtshona Koloni ayinayo itshata eyeyayo ngokusesikweni kodwa ifumana isikhokelo kumthetho iWestern Cape Provincial Languages Act.

Ubulungu kule Komiti ukususela ngomhla wokuqala kwekaTshazimpuzi ka2024 ukuya kutini ga kowama31 kweyoKwindla ka2025

Igama	Isikhundla (ngokwesimo seli Qumrhu likaRhulumente)	Umhla wokuqashwa	Umhla wokurhoxa	Izidanga	Inkalo yobungcali	UbuLawuli kwiibhodi (Dwelisa amaqumrhu)	Ezinye iikomiti okanye amaqela entsebenzo (umz. iKomiti yoPhicotho/iQela elisebenzayo likaMphathiswa)	Inani lemihla-ngano ezinyasi-weyo
NguGregory Allen Grootboom	USEkela Sihlalo (Ngokwangomhla we10 kweyoMdumba ka2022)	1 kweyo-Mdumba ka2022	Awukho	YiBA (kwiAfrikaans nePsychology); iHED; iB Ed (kwiPsych), iMed (Psych); nePhD kwiEducational Psychology	Yimfundo kwiilwimi; ebekhe waaba lilungu leKomiti yasePalamente yezoBugcisa neNkcubeko	Abukho	Azikho	6
NguZukile Jama	Lilungu	1 kweyo-Mdumba ka2022	Awukho	YiBA (kwezeMbali, isiNgesi nesiXhosa); iIBA Honours (kwiilwimi zeSintu); kunye neMA kwiilwimi zeSintu (kugxilwe kwisiXhosa)	Ungumqeqeshi kwiilwimi; ezoGuqulelo nokuhlela amaxwebhu anobuzaza/omthetho esiZulu, isiXhosa; neKiswahili	Abukho	Azikho	3
NguGenevieve Suzann Lentz	USihlalo (Ngokwangomhla we10 kweyoMdumba ka2022)	1 kweyo-Mdumba ka2022	Awukho	YiBA kwiilwimi nezoNxibelelwano; iBA Hons (kwisiNgesi); iSatifiketi sasemva kwesidanga sokuqala kwezeMfundo iB-Tech kwezoBudlelane noLuntu; kunye neMED	Yimfundi kwiilwimi; kukucwangcisa, ukuququzelela kwanokumisela inkqubo efanelekileyo yokufundiswa kolwomi kwimeko yokufundela	Abukho	Azikho	5
NguLaurian Lesch	Lilungu	1 kweyo-Mdumba ka2022	Awukho	YiBA kwiilwimi neNkcubeko; BA (iHons) kwiilwimi zeSintu; kunye neMastazi kwiilwimi zeSintu; nePhD kwiLinguistics	Kukucwangcisa ulwimi nomgaqonkqubo; ukufundwa kolwimi lwesibini; ukuhlela nokuqulunqwa kwezichazimagama	Abukho	Azikho	6
NguSisipho Makambi	Lilungu	1 kweye-Thupha ka2022	27 kweyo-Mnga ka2024	YiBachelor of Social Science; iBA (iHons) kwiilwimi zeSintu	Ukuphuhliswa kweelwimi ezazisa kubekelwa bucala	Abukho	Azikho	0
NguMicarlo Malan	Lilungu	1 kweyo-Mdumba ka2022	Awukho	Yikhosi yoMthetho wezeNgqesho oSebenzayo; iDiploma kwiOffice Administration; neBachelor of Laws.	Ukuphuhliswa kweelwimi ezazisa kubekelwa bucala	Abukho	Azikho	5

Igama	Isikhundla (ngokwesimo seli Qumrhu iikaRhulumente)	Umhla wokuqashwa	Umhla wokurhoxa	Izidanga	Inkalo yobungcali	Ubulawuli kwiibhodi (Dwelisa amaqumrhu)	Ezinye iikomiti okanye amaqela entsebenzo (umz. iKomiti yoPhicotho/ iGela eliSebenzayo IikaMphathiswa)	Inani lemihla- ngano ezinyasi- weyo
NguStevlyn Vermeulen	Lilungu	1 kweyo- Mdumba ka2022	Awukho	YIBA kwiilwimi neNkcubeko; kunye nekhusi emfutshane yasemva kwesidango sokuqala kwimethodoloji yokuhlela	Uphuhliso lweelwimi; ukanguMhleli	Abukho	Azikho	6
NguEsau Willemse	Lilungu	1 kweyo- Mdumba ka2022	Awukho	IDiploma kwezeNkolo; iHonours kwezeNkolo; iMastazi kwezeNkolo; kunye neDoctor of Philosophy	UnguMbhali ngesiNgesi nangeAfrikaans	Abukho	Azikho	6

Ukuhlawulwa kwaMalungu eKomiti

lipakheji zenzuzo yentlawulo kumagosa akwiiofisi zamaqumrhu athile amiselwe ngokwemithetho kwakunye namanye aqumrhu zimiselwa nguMphathiswa weMali ze zichazwe kwiSetyhula yeSebe leMali lePhondo. Umyinge onikwa uSihlalo ungamaR475.00 ngeyure, ibe ngamaR321.00 ngeyure kuSekela Sihlalo ze amalungu wona afumane amaR272.00 ngeyure.

Ifani	I-inishiyali	Intlawulo R`000	Ezinye izionelelo R`000*	Itotali R`000
NguGrootboom	G (onguSekela Sihlalo)	4	18**	22
NguJama	Z	2	1	3
NguLentz	G (onguSihlalo)	15	1	16
NguLesch	L	12	1	13
NguVermeulen	S	12	2	14
NguWillemse	E	4	4	8
Itotali		49	27	76

* Ezinye izibonelelo ziquka uthutho kunye nendawo yokulala, xa sikho isidingo.

** Ilungu eli lihlala eKleinbrak yaye ke belinalo ilungelo lokufaka ibango leekhilomitha eziqhutyiweyo ukuya nokusuka emhlanganweni.

5. ULAWULO LOMNGCIPHEKO

IKomiti yeeLwimi zeNtshona Koloni ithabatha inxaxheba kwiKomiti engoLawulo loMngcipheko kuShishino kunye neNdelela yoKuziphatha (ERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ngenjongo yokuncedisa iGosa eLongameleyo ekwenzeni uxanduva lwayo ngokuphathelele kulawulo lomngcipheko.

UMgaqonkqubo kunye neSicwangcisoqhingha soLawulo loMngcipheko kuShishino

Eli Qumrhu lamkele uMgaqonkqubo woLawulo loMngcipheko kuShishino ngomhla we12 kwekaTshazimpuzi ka2021 koonyakamali u2021/22 - 2024/25. Lo mgaqonkqubo uvakalisa ingqiqobulumko yaye ivakalisa, kwinqanaba eliphezulu, iindima noxanduva lwabadlali bendima abohlukeneyo. Unikezela isiseko senkqubo yolawulo lomngcipheko encediswa ziinkcukacha ezikwesi sicwangcisoqhingha.

ISicwangcisoqhingha soLawulo loMngcipheko kuShishino (ERM) kwakunye nesicwangciso somiselo zidandalazisa ukuba eli Qumrhu liya kuqhuba njani nokumisela uMgaqonkqubo weERM owamkelwe liGosa eLongameleyo. Esi sicwangcisoqhingha sisekelwe nguMgaqonkqubo kunye neSicwangcisoqhingha sePhondo soLawulo loMngcipheko kuShishino (PERMPS), ingakumbi ngokuphathelele kumanqanaba omdla, ndawonye nangokwesimo sayo soMgaqonkqubo weERM kunye nesomngcipheko.

Uxanduva lwe-ERMECO

I-ERMECO inikezela ingxelo ethi iluthobele uxanduva lwayo olususela kwiCandelo 51 (1)(a)(i) lePublic Finance Management Act, uMmiselo weSebe leMali 3.2.1 kunye neMimiselo yeNkonzo kaRhulumente ka2016, iSahluko 2, kwiSigaba 1, 2 no3. I-ERMECO ikwathi yamkele iMiqathango yeZalathiso efanelekileyo nesesikweni (ephunyezwe ngusihlalo weERMECO ngomhla wama24 kwekaCanzibe ka2022) ze yamisela imiba yayo ngokuthobela iMiqathango yeZalathiso yaye iyenze yonke imisebenzi yayo njengoko kumiselwe kuyo.

Amalungu e-ERMECO

I-ERMECO yenziwe yiAO kunye namalungu akhethiweyo eqela labawuli beSebe leMicimbi yeNkcubeko neMidlalo yaye ichotshelwe liGosa eLongameleyo kwiSebe leMicimbi yeNkcubeko neMidlalo. Umlawuli: kwicandelo leeNkonzo zoBugcisa, iNkcubeko neLwimi umele eli qumrhu kwiERMECO yeSebe. NgokweMiqathango yayo yeZalathiso iERMECO ihlangene kane (kwimihlangano yokubeka iliso neyokunikezelwa kweengxelo) kulo nyaka siwushukuxayo. Uninzi lwemihlangano ibizinyaswe ngawo onke amalungu okanye abameli babo.

Le theybhile ingezantsi apha idiza iinkcukacha eziphathelele kumalungu eERMECO:

Amalungu	Isikhundla	Abazimasileyo
NguMnu G Redman	IGosa eLongameleyo (uSihlalo)	4
NguGqr C van Wyk	Umlawuli oyiNtloko: kwiMiba yeNkcubeko	4
NguGqr L Bouah	Umlawuli oyiNtloko: kwezeMidlalo nezoLonwabo	4
NguNksz B Rutgers	Umlawuli: kwezingoLawulo lweMali (CFO)	4
NguMnu S Julie	Umlawuli: kwezeSicwangcisoqhinga seNkxaso yoLawulo lweNtsebenzo	4
NguGqr M Janse van Rensburg	Umlawuli: kuMaziko oLondolozo lweMbali, iLifa leMveli kunye neeNkonzo zaMagama eeNdawo	4
NguMnu T Mchunu	Umlawuli: kwiiNkonzo zoBugcisa, iNkcubeko neeLwimi	2
NguNksz C Sani	Umlawuli: weNkonzo yamaThala eeNcwadi	4
NguNksz N Dingayo	Umlawuli: weNkonzo yooVimba kwiPhondo	4
NguMnu T Tutu	Umlawuli: ekuPhakanyisweni kwezeMidlalo	4
NguNksz D Manuel	Umlawuli: kuPhuhliso lwezeMidlalo	4
NguMnu D Esau	USekela Mlawuli: woLawulo lwezaNgaphakathi (iNtshatsheli yeMingcipheko)	3
NguMnu D Flandorp	USekela Mlawuli: ICandelo lezoBudlelane boShishino (iGosa lezoKuziphatha)	3

*Belisoloko limelwa icandelo eli xa amalungu ebengenakho ukuzimasa umhlangano.

Oku kulandelayo sisalathiso samanye amagosa athe azimasa imihlangano ye-ERMECO kulo nyaka siwushukuxayo:

Igama	Isikhundla	Abazimasileyo
NguNksz L Africa	USosiba weERMECO	4
NguNksz G Abdullatief	Umlawuli osaBambeleyo: kwiiNkonzo zezoBugcisa, iiLwimi neNkcubeko	2
NguMnu L Jara	woLawulo lwezaNgaphakathi	1
NguNksz A Haq	Umlawuli: kwezoLawulo loMngcipheko kuShishino, eDoTP	3
NguNksz C Cochrane	UMcebisi oyiNtloko ngezoMngcipheko, eDoTP	3
NguNksz C Cochrane	UMcebisi oyiNtloko ngezoMngcipheko, eDoTP	1
NguMnu D Micketts	UMcebisi oyiNtloko ngezoMngcipheko, eDoTP	3
NguNksz J Reed	UMcebisi oyiNtloko ngezoMngcipheko, eDoTP	3
NguMnu E Peters	UMcebisi oyiNtloko ngezoMngcipheko, eDoTP	1
NguMnu K Abelse	kwezoLawulo loMngcipheko kuShishino, eDoTP	2
NguNksz V Simpson-Murray	Umlawuli: kwezoPhicotho lwaNgaphakathi, eDoTP	4
NguMnu P De Villiers	USekela Mlawuli: woPhicotho lwaNgaphakathi, eDoTP	4
NguNksz L Kotze	USekela Mlawuli: woPhicotho lwaNgaphakathi, eDoTP	1
NguNksz B Cebukhulu	USekela Mlawuli: weNkonzo zoPhandonzulu kwiPhondo, eDoTP	4
NguNksz L Abrahams	USekela Mlawuli: weNkonzo zoPhandonzulu kwiPhondo, eDoTP	1
NguNksz N Nongxaza	USekela Mlawuli: weNkonzo zoPhandonzulu kwiPhondo, eDoTP	1
NguNksz A Snyder	USekela Mlawuli: weNkonzo zoPhandonzulu kwiPhondo, eDoTP	1
NoMnu W Theunissen	USekela Mlawuli: weNkonzo zoPhandonzulu kwiPhondo, eDoTP	2

Iintshukumo eziphambili ze-ERMECO

I-AO ngusihlalo we-ERMECO ze iSekela Mlawuli: kwicandelo loLawulo lwezaNgaphakathi libe yiNtshasheli yeMingcipheko yesebe. Ekwenzeni umsebenzi wayo, iERMECO yenze ezi ntshukumo zilandelayo kulo nyaka:

- Ihlalutye isindululo seSicwangcisoqhinga se-ERM kunye neSicwangciso soMiselo esenziwe yiKomiti yoPhicotho ze saphunyezwa yiAO neAA;
- Yahlola ze yahlalutya imingcipheko ekumakhabathiso enziwe ngokwamaqela emidla, yahlalutya ze yasebenzisa imidla efanelekileyo yemingcipheko kwakunye namazinga okunyamezela akhokelwa yiPERMPS eyamkelwa liQoqo eliPhezulu laBalawuli bePhondo;
- Yanikezela iNgxelo kwiAO ngazo zonke iinguqu eziphathekayo kwimeko yemingcipheko;
- Yaqinisekisa imingcipheko ejolise kubemi. Oku kubonakalisa iinzame zokujongana nemiba eba echaphazela neba nefuthe elingqale ngqo kummi;
- Yamkele ze yaqwalasela ulwazi ngemingcipheko kwakunye neengxelo ezingeenguqu;
- Yafumanisa imingcipheko evelayo;
- Yahlalutya imingcipheko engaphandle kwamanqanaba okunyamezela ukuze kuthatyathwe iintshukumo/ingqwalasela enye;
- Yahloa ukumiselwa kweSicwangciso soMiselo loKuthintelwa koBuqhophololo noRhwaphilizo;
- Yahlola ukumiselwa koMgaqonkqubo we-ERM, iSicwangcisoqhinga kunye neSicwangciso soMiselo;
- Yavavanya ukusebenza kwezicwangcisoqhinga zokunqanda ngenjongo yokulwisana nemingcipheko ephathekayo, eyendlela yokuziphatha kunye nezolwaphulomthetho loqoqosho;
- Yanikezela ngolwazi ngolawulo lweendlela zokuziphatha kweli sebe.

Imincipheko ephambili eqwalaselweyo ze yasonjululwa kulo nyaka

Umincipheko wokuba “UMgaqonkqubo weLwimi zeNtshona Koloni awumiselwanga ngokugqibeleleyo ngamasebe athile ePhondo” wafunyaniswa emva kokwenziwa kwesaveyi eyenziwa rhoqo kwiminyaka emibini. IKomiti ayinalo ulawulo ekwenziweni komsebenzi womgaqonkqubo weLwimi kumanye amasebe kaRhulumente weNtshona Koloni.

Kungoku nje iKomiti ijamelene nezibonelelo eziphathekayo nezemali ezingonelanga ukuze ibe nokusiweza ngendlela isigunyaziso sayo seWCLC ngenxa yamacebo okonga yayeke iya kusebenzisana namaqumrhu enza kwalo msebenzi mnye ekuncitshisweni kwemingcipheko, umz. iBhodi yeeLwimi zoZonke zoMzantsi Afrika (PanSALB), ndibamisela leyo iya kukhokelela ekwabelaneni ngobungcali kwanokungaphindaphindwa kwamaphulo ngala maqumrhu.

Ulawulo lwemingcipheko

Iimvavanyo zemingcipheko zenziwa ngenjongo yokufumanisa ukusebenza kwesicwangcisoqhinga solawulo lomngcipheko kwanokufumana imingcipheko emitsha nevelayo ngenxa yeenguqu kwimeko yangaphakathi kunye/okanye yangaphandle. Umincipheko ngamnye kwaboniswa ze kwaxoxwa ngawo kulo nyaka de kwancokolwa ngawo kwimihlangano yekota ye-ERMECO. Abalawuli abaphezulu kwaye kwalindeleka ukuba banikezele ngeengxelo zeembono ngenkqubela ekumiselweni kwezicwangciso zeentshukumo ngenjongo yokunciphisa imingcipheko enokuthi ivele kunye/okanye nefuthe layo xa inokuthi ivele. I-ERMECO ikwabuyisele imingcipheko kweli Qumrhu ekusafuneka ihlalutye nangakumbi ze yandulula izithintelo okanye iintshukumo ezizezinye xa kulawula imingcipheko. Abalawuli bayithathela kubo imingcipheko ze babonisa ngenemiba yemingcipheko ngobambiswano kuthotho lwamaqonga njengenxalenye yenkcubeko yabo ngenjongo yokuminxa imingcipheko ngobambiswano kwanangendlela ecinga ngokutsha. UMgaqonkqubo kunye neSicwangcisoqhinga se-ERM zinikezelwa kuwo onke amagosa rhoqo ngonyaka kubasebenzi abakuwo onke amanqanaba onke ukuze bahlale benolwazi ngeenguqu ezithe zenziwa kwananjengecebo lokumisela ulawulo lomngcipheko. Kwathi kwabanjwa nemihlangano efanelekileyo kwanaleyo yenzelwe zonke iimeko ngenjongo yokwabelana ngamacebo amatsha okuncedisa ekuphuculweni kwamaphinga okulwisana nemingcipheko. Iintshukumo ezidandalaziswe kwisicwangciso somiselo zihlolwa rhoqo ze kunikezelwa iingxelo ngazo ngamaxesho amiselweyo, ngendlela ekwafanayo naleyo zihlolwa ngazo iinkonzo ezidizwe kwiSicwangciso seNtsebenzo yoNyaka, ukuze kube nokufunyaniswa imingcipheko enokuthi ivele kwanokutenxa kwizalathiso kwakunye nokuzuzeka kweziphumo kwanokungathotyelwa kweziguzyazso zemithetho nezemigaqonkqubo.

IKomiti yeQoqo loLuntu kuPhicotho inikezele imbono ezimeleyo ngale nkqubo yolawulo lomngcipheko. IKomiti yoPhicotho inikwe iingxelo zekota zenkqubela kwi-ERM kwakunye neerejista zemingcipheko ngenjongo yokudlala indima yayo ezimeleyo ekukubeka iliso.

Imingcipheko ephambili evelayo kulo nyakamali ulandelayo

IQumrhu eli liphinde lavavanya ze lacwengisa iingxelo zemingcipheko ze lafumanisa iinkalo ebezidinga ukuhlaziywa ukuze zibe nokuthungelana nemeko elikuyo ngoku kwakunye nemeko yentsebenzo eguquguqukayo.

Isivaleliso

Kuye kwavela inkqubo emandla kulawulo lwemingcipheko kunyakamali u2024/25. inkqubela enye yenziwe ekumiselweni kolawulo lwemingcipheko kwanokwenyuswa kwenqanaba lamandla okulwisana nemingcipheko kweli Qumrhu likaRhulumente nto leyo ibe negalelo kwintsebenzo yeli Qumrhu likaRhulumente.

Amandla andileyo okulwisana nemingcipheko kweli Qumrhu likaRhulumente aye akhokelela kwizicwangcisoqhinga eziphucukileyo zokusabela kwimingcipheko ethi ivele.

Ukugxila kwe-ERMECO kwiNkqubo yokuZiphatha kweli Qumrhu likaRhulumente kuthungelana kuhle nenkcubeko yolawulo neyokuphatha ebandakanywe kweli Qumrhu likaRhulumente.

6. ICANDELO LOLAWULO LWEZANGAPHAKATHI

Kuluxanduva lweGosa eLongameleyo ukuhlala kuvavanywa ze kuhlolwe inkqubo zolawulo lwezangaphakathi ngenjongo yokuqinisekisa ukuba iintshukumo zolawulo zikho yaye zizezisebenzayo, ezisemgangathweni, ezivulelekile yaye ziyaphuculwa sakuvela isidingo. Ukuze kube nokuzuzeka oku, kubanjwa imihlangano yekota noMphicothizincwadi Jikelele woMzantsi Afrika (AGSA), aBaphathi beeNkqubo, kunye noMphathiswa (MEC) ukuze kuboniswane ngeSicwangciso soPhuculo loLawulo. Le ke yinkqubo ehlala iqhuba ngenjongo yokuqinisekisa ukuba eli Qumrhu lisebenza kwinqanaba elihle kangangoko kukwazekayo ngokuthi kuphuculwe imeko yolawulo ngelixa kugcinwa isimo salo sezimvo zophicotho ezingenamakhwiniba.

ISebe liqulunqe iSicwangciso seSicwangcisoqhinga soLawulo lwezaNgaphakathi, esamkelwayo leli Qumrhu, nesidandalazisa isicwangciso esikwinqanaba eliphezulu sokumiselwa kolawulo lwezangaphakathi phakathi kwemisebenzi yalo ephambili.

7. UPHICOTHO LWANGAPHAKATHI KUNYE NEEKOMITI ZOPHICOTHO

7.1 UMsebenzi woPhicotho laNgaphakathi (IAF)

- **Injongo neSigunyaziso:** I-IAF yenza luqilima isakhono seWCG sokudala, ukukhusela kwanokuzinzisa ixabiso ngokuthi inikezela kubawuli ze ekugqibeleni kwiKomiti yoPhicotho ingcebiso ezimeleyo, esekelwe kwimingcipheko kwakunye nengqinisekiso engenamkhethe, ingcebiso, ulwazi olunzulu kunye nengqikelelo.

Isigunyaziso salo sisusela kwiPFMA, kwicandelo 38, xa lifundwa kunye noNTR 3.2.

- **Umbono neSicwangcisoqhinga:** ISicwangcisoqhinga se-IAF sithungelana neSikhokelo seSicwangcisoqhina seSebe leNkulumbuso, esinokushwankathelwa kuthiwe “Khokela, Vuselela, Yalathisa”. Isicwangcisoqhinga seIAF, esithungelaniswe neSicwangcisoqhinga seSebe: iNgqinisekiso kwezoShishino, kwisithuba sayo sokuba seofisini iminyaka emihlanu “Ulawulo olusekelwe kwinkqubo yeenguqu ngengqinisekiseo eqavileyo, ekhawulezileyo necinga ngokutsha kwakunye neenkonzo zeengcebiso eziqikelela izidingo zamasebe axhamlayo kwakunye nexabiso kubahlali”.
- **ITshata, imethodoloji kunye nezicwangciso zophicotho lwangaphakathi:** I-IAF isebenza ngothungelwano netshata, yona kuqala ethungelaniswe nemigomo yemithetho kakunye neSikhokelo saMazwe ngaMazwe seeNkqubo zeNtsebenzo yeeNgcali iIPPF). Itshata le ihlalutywa rhoqo kunyaka wesibini yaye olona hlalutywa lwakutsha nje lwaphunyezwa yiKomiti yoPhicotho ejongene nezolawulo, iiNgcamango eziNtsha kunye neNkcubeko (G, I & C), ngokwemigaqo yesigunyaziso sayo esiphathelele kwimisebenzi exananazisiweyo, ngenyanga yoMnga ka2024. I-IAF inemethodoloji yayo ephunyeziweyo ethungelana netshata nemisela iinkcukacha eziphathelele kuxanduva lweIAF ngokwemigaqo yeTshata yeIAF ndawonye nezinye izikhokelo ezibandakanyekayo.

Isicwangciso esiqengqelekayo sophicotho lwangaphakathi seminyaka emithathuesisekelwe kwisicwangcisoqhinga, kwakunye nesicwangciso sonyaka wokuqala wale mithathu iqengqelekayo yesicwangciso sesicwangcisoqhinga, seSebe leMicimbi yeNkcubeko & neMidlalo zahlalutywa ze zaphunyezwa yiKomiti yeQoqo leMpilontle kuPhicotho ngomhla wethoba kwekaTshazimpuzi ka2024.

- **Ukuzimela nokungabi namkhethe:** Kukumisela ukuzimela kweIAF, iingxelo zayo zabasebenzi eziya kuSomaqhuzu wezoPhicotho (CAE), yena onikezela iingxelo ngokomsebenzi kwiiKomiti ezintathu zeQoqo lezoPhicotho zeWCG, ngqo kwiGosa eLongameleyo kwinkalo yeentshukumo zolawulo lwezangaphakathi eSebeni ze ngokwezolawulo kuDDG: kwiNgqinisekiso kwezoShishino okwiSebe leNkulumbuso. UCAE ukuqinisekisile ukuzimela kweIAF kwisithuba sokuqulunqwa kwale ngxelo kwiKomiti yeQoqo loPhicotho i G, I & C (xa kuqwalaselwe imisebenzi exananazisiweyo) ngomhla wama29 kweyeNkanga ka2024. Bonke abasebenzi bakuqinisekise minyaka le ukingabi namkhethe kwabo ngokuthi bazinikele ekuthotyelweni kweKhowudi yeNkqubo yokuZiphatha yaBahicotho baNgaphakathi kwanakwinqanaba lomsebenzi ngamnye.
- **Uhlobo:** I-IAF yeWCG ngumsebenzi owenziwa ngaphakathi ngokugqibeleleyo.
- **Abasebenzi:** Isimo sabasebenzi esiphunyeziweyo selAF iphelele singabasebenzi abangama81 ze abangama43 kwezi zikhundla zibe zeziphilayo kungoku nje. ISebe ngalinye lineqela elilelalo, yaye akukho zikhewu zingekavingcwa kwiqela elinoxanduva lokujongana neli Sebe. Izakhono kunye nezixhobiso ezikhoyoo kungoku nje kubasebenzi belAF zizezifanelekileyo yaye ikho ke nenkqubo ehlaziyekileyo yoqeqesho.
- **INkqubo yeNgqinisekiso kunye nokuPhuculwa koMgangatho (QAIP):** Ikho iQAIP esebenzayo yaye ukunikezelwa kweengxelo ezingokumiselwa kwayo kwenzeka kwiKomiti yeQoqo leMpilontle iG, I & C, ngokwemigaqo yesigunyaziso esiphathelele kuxanduva oluxananazisiweyo, kabini ngonyaka. Uvavanyo lokugqibella lwangaphandle lwaqosheliswa ngenyanga yeNkanga ka2024 ze kwafumaneka izinga elithi "Ithobela ngokuphangaleleyo". Imiba esusela apha iyalandelelwa yaye iyinxalenye yeengxelo zeQAIP kwiKomiti yeQoqo kuPhicotho iG, I & C.
- **Iindibanisela naMahlakani: Ubudlelane obudle busagcinekile neqela eliphezulu neloosomaqhuzu abalawulayo beSebe, yaye ukuba kukho nayiphi na imingeni, kuyaboniswa ngayo ze kuqulunqwe amacebo okulwisana nayo nommeli wesebe elinoxanduva.** Ekuqhubeni iNgqinisekiso eHlanganyelweyo kwiWCG, iindibanisela zobudlelane ziyagcinwa neCandelo loLawulo lwezaNgaphakathi kweli Sebe kwakunye neqela elichaphazelekayo.
- **Isishwankathelo somsebenzi owenziwe yiIAF kwisithuba sokuqulunqwa kwale ngxelo:**
 - o Isicwangciso esiphunyeziweyo soPhicotho lwaNgaphakathi seli Sebe, esiquka ingqwalasela kwiinkalo zophicotho zeli Qumrhu, sibe neenkalo ezintathu zengqinisekiso yaye aubangaho mihlango yeengcebiso (yiya kwingxelo yeKomiti yoPhicotho ngeenkukacha). Yonke imisebenzi ebicetyiwe ithe yaqunjelwa.
 - o Akubangakho zidluliselwayo, kungabangakho maphulo the bqiqhaphu athe angumqobo kumsebenzi weIAF.

(Nceda uye kuMhlathi 15 ngezantsi apha malunga neenkukacha ezigqibeleleyo eziphathelele kwiKomiti yoPhicotho).

8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

Iqumrhu eli lineenkqubo, imigaqonkqubo kunye neendlela lizisebenzisayo zokuqinisekisa ukuthotyelwa kwemithetho nemimisele. Ukuba emva kophando, kuye kuqinisekiswe ubuqhophololo, ubusela okanye urhwaphilizo, umsebenzi othe wathabatha inxaxheba kwezo zenzo uye afakwe kwinkqubo yoluleko. Ummeli weWCG ovula iinkqubo zoluleko kulindeleke ukuba aphakamise ukugxothwa kwalo msebenzi uchaphazelekayo.

Apho kufunyaniswa khona ubungqina obuzicaceliyo bezenzo zolwaphulomthetho, kuye kuvulwe ityala lolwaphulomthetho kwiiNkonzo zesiPolisa kuMzantsi Afrika.

9. UBUQHOPHOLOLO NORHWAPHILIZO

Ubuqhophololo norhwaphilizo bubeka iiasethi zeli Qumrhu emngciphekweni omandla yaye zingaba nefuthe elibi kumgangatho wenkqubo yokuhanjiswa kweenkonzo kwanakwigama leli Qumrhu.

I-WCG yamkele iSicwangcisoqhinga sokuLwisana noqhophololo noRhwaphilizo esiqinisekisa isimo seli Phondo sokungazinyamezeli izenzo zobuqhophololo, ubusela norhwaphilizo. Ngokwemigaqo yesi sicwangcisoqhinga iQumrhu lizinikele ekungazinyamezeli izenzo zorhwaphilizo, ubusela nezobuqhophololo, ngaphakathi okanye ngaphandle, yaye lisebenzisa onke amacebo omthetho akhoyo ukutshutshisa kangangoko anabani ba othi azibandakanye kule mikhuba okanye othi azama ukwenje njalo.

IQumrhu liphumeze iSicwangciso sokuLwisana noBuqhophololo noRhwaphilizo ndawonye neSicwangciso soMiselo esihamba naso esinika amandla iSicwangciso soThintelo.

Lukho uthotho lwamaqonga okunikezela ingxelo ngezityholo zobuqhophololo, ezobusela nezorhwaphilizo yaye la maqonga achazwa kakuhle kwiSicwangcisoqhinga sePhondo sokuLwisana noBuqhophololo noRhwaphilizo, uMgaqonkqubo weNtshona Koloni ojongene nooNtamnani kwakunye neSicwangciso soThintelo loBuqhophololo noRhwaphilizo seSebe. Isityholo ngasinye esifunyenwe liCandelo leeNkonzo zoPhandanzulu kwiPhondo (PFS) sirekhodwa kwiNkqubo yoLaulo lwaMatyala esetyenziswa njengesixhobo sokunikezelwa kweengxelo ezingenkqubela eyenziweyo kumatyala achaphazela eli Sebe kwanokukhutsha kweenkcukachamanani ezingeWCG kunye neli Qumrhu.

Abaqeshwa nabasebenzi abathi bantame ngezikrokro zobuqhophololo, urhwaphilizo nobusela bakhuselekile ukuba ukuntama oko kukokukhuselekileyo (oko ke kukuthi, kuyamelana nemimiselo yomthetho iProtected Disclosures Act, enguNombolo 26 ka2000 umz. Ukuntama oko kwenziwe ngentliziyo entle). UMgaqonkqubo weWCG wokuNtama unikezela ngeikhokelo kubaqeshwa nabasebenzi ngendlela yokuvakalisa iinkxalabo nabaphathi, abantu abathile abamiselwe yiWCG okanye ngamaqumrhu angaphandle, apho banezizathu ezibambekayo zokukhokelwa ekubeni zikho izenzo ezigwenxa okanye imikhuba eyenziweyo kwiWCG. Ithuba lokuhlala ungaziwa linikezelwa nakubani na othi ongathanda ukunikezela ingxelo ngezenzo zobuqhophololo, ezobusela nezorhwaphilizo, xa zithi zivele ngokwakhe, iinkcukacha zakhe zigcinwa ziyimfihlo ngumntu ayinikezela kuye le ngxelo.

Ukuba, emva kophando, kuye kuqinisekiswa ubuqhophololo, ubusela okanye urhwaphilizo, umsebenzi ozibandakanye kwezo zenzo uye afakwe kwinkqubo yoluleko. Ummeli weWCG ovula iinkqubo zoluleko kulindeleke ukuba enze isindululo sokugxothwa komsebenzi ochaphazelekayo. Apho kufumaniseka khona ubungqina obuzicaceleyo bezenzo zolwaphulomthetho, kuye kuvulwe ityala lolwaphulomthetho kwiiNkonzo zesiPolisa zoMzantsi Afrika.

10. UKUNCITSHISWA KONGQUZULWANO LWEZIDINGO

Kukuqinisekisa ukuba akukho lungquzulwano lwezidingo kwinkalo ngokwaMalungu eKomiti, onke amalungu atyikitya ifomu yesinikezelo sezidingo yaye lo usoloko ingumba wayo yonke imihlangano yeKomiti, apho amalungu kufuneka anikele ngalo naluphi na ungquzulwano. Ukuba kuthi kuvela ungquzulwano kwilungu, kulindeleke ukuba azikhwebule kule nkqubo.

11. IKHOWUDI YENDLELA YOKUZIPHATHA

Amalungu anikwa ikhowudi yendlela yokuziphatha ewakhokela ngokwendlela engumzekelo yokuziphatha.

12. IMIBA YOKHUSELEKO LWEMPILO NEYENDALO ENGQONGILEYO

I-DCAS inika iKomiti yeeLwimi zeNtshona Koloni indawo yeofisi yokusebenzela.

13. USOSIBA WENKAMPANI/WEBHODI (UKUBA UKHO)

Akakho.

14. UXADUVA KULUNTU

Akakho.

15. INGXELO YEKOMITI YOPHICOTHU

Isigaba 1: Izindululo zeKomiti yoPhicotho

- **Injongo neSigunyaziso:** IKomiti yeQoqo leMpilontle kuPhicotho imiselwe njengekomiti yomthetho yeSebe leMicibi yeNkcubeko neMidlalo ngenjongo yokufezekisa imisebenzi emiselwe yimithetho ngokwemigaqo yecandelo 77 lePFMA, uMmiselo 3.1 weNTR kwakunye nemisebenzi eyinikwe ngokweMiqathango yeSalathiso. IMiqathango yeZalathiso yakutsha nje yeeKomiti zoPhicotho zeWCG kwaboniswa ngayo naBalawuli bePhondo abaPhezulu ze yaphunyezwa yiKhabhinethi yePhondo ngomhla we19 kweyoMdumba ka2025.
- **Ukuzimela:** IKomiti yeQoqo leMpilontle kuPhicotho izimele ngokugqibeleleyo kwiSebe kunye namaqumrhu kaRhulumente amathathu (3). Naluphi na ungquzulwano lwezidingo olurhanelekayo luyadandalaziswa ze kujongwane nalo ngokufanelekileyo kumhlango ngamnye. Inkqubo yokudandalazisa yonyaka iyonke ikwaqhutywa apho lonke ungquzulwano okanye lobukho bongquzulwano lulandelelwa nelo lungu lichaphazelekayo.
- **Ukukhuselwa kokuZimela kwelAF:** USihlalo weKomiti yeQoqo leMpilontle kuPhicotho uwuzimasile umhlango weKomiti yeQoqo loPhicotho iG, I & C apho enze imisebenzi yakhe exananazisiweyo. Ngomhla wama29 kweyeNkanga ka2024, ngethuba lalo mhlango weKomiti yeQoqo loPhicotho iG, I & C kuhlalutywe isimo seli qumrhu ngokweIAF kwakunye nesinikezelo sokuzimela kweCAE. Bekunganyanzelekanga ukuba ingenelele iKomiti yeMpilontle kuPhicotho kuyo nayiphi na imeko enefuthe ekuzimeleni kwelAF kwisithuba sethuba lokuqulunqwa kwale ngxelo.
- **Intsebenzo ngokuthelekiswa noxanduva ngokwemigaqo yemithetho:** IKomiti yeQoqo leMpilontle kuPhicotho ikholisekile ekubeni iyifezekisile imisebenzi yayo njengoko kumiselwe kwiPFMA, kwiMimiselo yeSebe leMali, kwi-IPPF kwanakwiMiqathango yeZalathiso ephunyeziweyo.
- **Ukwenziwa kweKomiti yoPhicotho:** kwisithuba sokuqulunqwa kwale ngxelo iKomiti yeQoqo leMpilontle kuPhicotho ibe namalungu amathandathu (6) ze nendibanisela yezakhono ezifanelekileyo nezidingekayo ukuze yenze imisebenzi yayo. Onke amalungu ebengamalungu angaphandle. Yiya kwitheybhile ukuze iinkcukacha ngamalungu.
- **Ukuzinyaswa kweMihlango:** IKomiti yeQoqo leMpilontle kuPhicotho ihlangene kasixhenxe (7) kwisithuba seli xesha silishukuxayo. Yonke imihlango ibiyeqhelekileyo, futhi ke akubangakho mihlango iyeyodwa ithe yadingeka. Yiya kwitheybhile ngeenkukacha ezingokuzinyaswa kwemihlango.
- **Izigqibo sezindululo zeKomiti yoPhicotho:** IKomiti yeQoqo leMpilontle kuPhicotho ikholisekile ukuba izindululo zayo kwiSebe leMicimbi yeNkcubeko neMidlalo kunye namaqumrhu alo amathathu karhulumente zifumene ingqaalasela edingekayo.
- **Uvavanyo lwentsebenzo yeKomiti yoPhicotho:** zenziwe iimvavanyo zanyaka nanyaka ezingqukuva ngentsebenzo yekomiti yophicotho. IKomiti yeQoqo leMpilontle kuPhicotho ifumene ingxeleo equlethe iziphumuo zenkqubo yovavanyo lonyaka ze ngethuba lomhlango wabo bonke oosihlalo beeKomiti zeQoqo loPhicotho, kwavunyelwa ngenkqubo yokujongana nemiba ethe yafunyaniswa.
- **Intlawulo yeKomiti yoPhicotho:** IiKomiti zoPhicotho zeWCG zihlawulwa ngokwezinga eliphunyeziweyo leyure elisekelwe kwizinga leSAICA, iyintlawulo yokuzimasa imihlangano kuphela. 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 seli xesha silishukuxayo, iinkcukacha zayo zilandaliswe kwiSebe leNkulumbuso. Amalungu eKomiti yoPhicotho asebenzela iqumrhu lombuso awafumenanga mbuyekezo ekubeni ngamalungu eKomiti yoPhicotho yeWCG.

Isigaba 2: Ubulungu nokuZinyaswa kweKomiti yoPhicotho

Le theybhile ingezantsi apha idandalazisa iinkukacha ezichaphazeli amalungu ekomiti yophicotho:

IGama neFani	Izidanga	Ubulungu beKhono	Ixesha lokuba seOfisini		Inani lemihlanbano ezinyasiweyo	Izidingo zabucala nezoshishin ezidanda-lazisiweyo kumhlngano ngamnye	Uqeshwe liqumrhu lombuso	Inani lezinye iikomiti zophicotho ache waliilungu lazo kwisithuba sale ngxelo	Inani la,anye amaqumrhu olawulo eliube lilungu lawo eli lungu kwisithuba sale ngxelo
			Umhla woKugqala	Umhla woKugqibela					
UMnu Pieter Strauss (USihlalo)	YIB Acc IB Comp Hons neCA (SA)	KwiSouth African Institute of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	3	0
UGqr Gilbert Lawrence	YIM Med neMBChB	UnguGqirha obhalisiweyo	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	0	0
UMnu Terence Arendse	YICA (SA)	KwiSouth African Society of Chartered Accountants nakwiCape Society of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	2	0
UNksz Annelise Cilliers	YICA (SA)	KwiSouth African Institute of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	7	Ewe	Hayi	2	1
UNksz Fayruz Mohamed	YICA (SA)	KwiSouth African Institute of Chartered Accountants Institute of Directors neChartered Institute for Securities and Investments	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	6	Ewe	Hayi	3	1
UNksz Judy Gunther	YIB Compt IM Cost Accounting iCIA; neCRMA	KwiInstitute of Internal Auditors nakwiSouth African Institute of Chartered Accountants	1 kweyo-Mqungu ka2022	31 kweyo-Kwindla ka2025	6	Ewe	Hayi	2	2

Isigaba 3: linkalo zoKugxila kweKomiti yoPhicotho

- Ukusebenza kwenkqubo yolawulo lwezangaphakathi kwakunye neNgqinisekiso eHlanganyelweyo**

Iqumrhu eli kulindeleke ukuba liqulunqe ze ligcine iinkqubo zolawulo lwezangaphakathi eziza kuphucula amathuba okuzuzeka kweenjono zalo, ukumelana neenguqu kwimeko elisebenzela kuyo kwanokuphakamisa umgangatho kwanokuba semgangathweni kwemisebenzi, kuxhaseke ukuqulunqwa kweengxelo ezichanekileyo kwanokuthotyelwa kwemithetho nemimiselo. IWCG yamkela iSikhokelo seNgqinisekiso eHlanganyelweyo esifumanisa ze sihlanganyele ababoneleli ngengqinisekiso. Inqanaba lokuqala lengqinisekiso yingqinisekiso yezolawulol, edinga ukuba abaphathi bagcine inkqubo esebenzayo yolawulo lwezangaphakathi ze basebenzise ezo nkqubo rhoqo ngosuku ngokuthi basoloko bebeka esweni abasebenzi ze bathabathe namanyathelo okulungisa sakuvela isidingo soko. Inqanaba lesibini lengqinisekiso yingqinisekiso yangaphakathi enikezelwa ngamacandelo ohlukileyo kubaphathi babasebenzi, iinkqubo, imigaqo, imigangatho kunye nezikhokelo. Inqanaba lesithathu lengqinisekiso ngababoneleli ngengqinisekiso abazimeleyo abakhokelwa yimigaqo yamakhono edinga awona manqanaba aphezulu okuzimela.

Kuthe kwaqulunqwa iSicwangciso seNgqinisekiso eHlanganyelweyo esisekelwe kumngcipheko kusenzela iSebe eli kunye namaqumrhu alo karhulumente amathathu (3), esakhokelwa licandelo loPhicotho lwezaNgaphakathi, elikwangumboneleli wangaphakathi weenkonzongengqinisekiso. ICandelo loPhicotho lwezaNgaphakathi kunye naBalawuli banikezele ingqinisekiso evakalayo yokuba iinkqubo zolawulo lwezangaphakathi zizezaneleyo nezisebenzayo.

Oku ke kuzuzeka ngokwesicwangciso sophicotho lwangaphakathi esiphunyeziweyo nesisekelwe kumngcipheko, icandelo loPhicotho lwaNgaphakathi luvavanya ukwanela kweenkqubo zolawulo ezithintela imingcipheko kwakunye nohlolo lweKomiti yoPhicotho ekumiselweni kweentshukumo zoluleko.
- Ukusebenza kwecandelo loPhicotho lwangaphakathi**

Ikomiti yophicotho ihlole ze yahlalutya ukusebenza komsebenzi wophicotho lwangaphakathi, kuquka nokuthotyelwa kweIPPF. Olo hlolo nohlalutyo lwenziwe ngokweziphumo zeNkqubo yeNgqinisekiso neMpucuko ezinikezelwe kwikomiti yophicotho kabini ngonyaka.
- Iintshukumo zomsebenzi wophicotho lwangaphakathi**

Kulo nyaka siwushukuxayo, akubabangakho misebenzi yiphicotho ithe yenzelwa eli Qumrhu, okanye njengenxalenye yemisebenzi yophicotho lweli Sebe ebiphathelele kweli Qumrhu.
- Ukusebeza kolawulo lomngcipheko**

IAC iluhlolile ulawulo lomngcipheko lweli Qumrhu yaye ikholisekile ukuba ikomiti yophicotho iyifezekisile imisebenzi yayo ngokwesigunyaziso sayo.
- Ukwanela, ukuxhomekekeka kunye nokuchaneka kweenkcukacha zemali nezentsebenzo**

IAC izihlolile iinkcukacha zemali nezentsebenzo zeli Qumrhu yaye ikholisekile ukuba ikomiti yophicotho iyifezekisile imisebenzi yayo ngokwesigunyaziso sayo.
- Iiinkxalabo zogcinozincwadi nezophicotho ezithe zabhaqwa njengomvuka wemisebenzi yophicotho lwangaphakathi nolwangaphandle**

IAC ayibhaqanga zinkxalabo zophicotho ngaphandle kwezo sele zikhankanyiwe kwingxelo yeAGSA kwanakwiiNgxelo zeMali zoNyaka.
- Uvavanyo lweeNgxelo zeMali zoNyaka**

IKomiti yoPhicotho ithe:

 - o Yahlalutya iiNgxelo zeMali zoNyaka eziphicothiweyo eziza kubandakanywa kwiNgxelo yoNyaka.
 - o Yahlalutya iNgxelo yaBalawuli yeAGSA kwakunye nempendulo yabalawuli kuyo; ze
 - o Yahlalutya iinguqu kwimigaqonkqubo yogcinozincwadi kunye neenkqubo njengoko kukhankanyiwe kwiiNgxelo zeMali zoNyaka.

- **Uphicotho lwangaphandle kunye nengxelo yoMphicothizincwadi Jikelele**

IKomiti yoPhicotho ithe rhoqo ngekota yahlalutya isicwangciso sophicotho seli Qumrhu rhoqo ngekota ikhangela imiba yophicotho ekhankanywe kunyaka odlulileyo. IKomiti yoPhicotho ihlangene neAGSA ngenjongo yokuqinisekisa ukuba akukho miba ingasombululekanga kuphicotho lwemimiselo. Iintshukumo zokulungisa ezijolise ekubeni izimvo ezineenkukacha eziphakanyiswe yiAGSA zifumana ukuhlolwa yiAC rhoqo ngekota.

IAC iyavumelana yaye iyasamkela isiphumo sentsebenzo yeAGSA esiphathelele kwiiNgxelo zeMali zoNyaka yaye iphakamisa ukuba ezi Ngxelo zeMali ziPhicothiweyo zamkelwe ze zifundwe kunye nengxelo yayo.

- **Nayiphi na eminye imiba**

Ayikho

- **Isivaleliso**

IKomiti yoPhicotho iyalincoma eli qumrhu ngokugcina uluv olophicotho olungenamakhwiniba, nolungenaziphene.



NguGqr G Lawrence
onguSihlalao weKomiti yeQoqo leMpilontle kuPhicotho
Umhla 8 kweyeThupha ka2025

16. IINKCUKACHA EZINGENTSEBENZO YOKUTHOTYELWA KWEB-BBEE

Le theybhile ingezantsi apha iqukunjelwe ngokwemigaqo yemimiselo yokuthotyelwa kweBBBEE ekumthetho iBBBEE Act ka2013 kwananjengoko kumiselwe liSebe loRhwebo, uShishino noKhuphiswano.

Ingaba iSebe/iQumrhu likaRhulumente eli lisebenzise nayiphi iKhowudi echaphazelekayo yoKusebenza ngokukuMgaangathweni (iSatifiketi seB-BBEE kuManqanaba 1 – 8) ngokuphathelele koku kulandelayo:		
Ibakala	Impe-ndulo Ewe / Hayi	Ingxoxo (bandakanya ingxoxo ngempendulo ykho ze walathise ngamanyathelo athetyatelwe injongo yokuthobela)
Kukumiselwa kwamabakala okuxhamla ekukhutshweni kweelayisenisi, iinyoba okanye ugunyaziso 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.
Kukuqulunqwa nokumiselwa komgaqonkqubo weentengo kumashishini athile?	Ewe	Umgqonkqubo weSCM weli qumrhu uphakamisa ukuba kumiselwe inkubo yeentengo enomkhethe.
Kukumiselwa kwamabakala okuxhamla ekuthengisweni kwamashishini ombuso?	Hayi	Eli Qumrhu alizibandakanyi ekuthengisweni kwamashishini ombuso.
Kukuqulunqwa kwamabakala okungena kwiimbumba zentesebenziswano necandelo labucala?	Hayi	Eli Qumrhu alithabathi nxaxheba kwiintsebenziswano necandelo labucala.
Kukumiselwa kwamabakala okunikezelwa kweenyoba, iinkxasomali kunye neenkqubo zotalomali xhamla ekuxhasweni kweNkqubo yokuXhotyiswa kwabaMnyama ngokoQoqosho?	Hayi	Eli Qumrhu alibandakanyeki ekunikezelweni kweenyoba, iinkxasomali kunye neenkqubo zotalomali ekuxhasweni kweNkqubo yokuXhotyiswa kwabaMnyama ngokoQoqosho.

ISIGABA D: ULAWULO LWEMIBA YABASEBENZI

1. INTSHAYELELO

Abasebenzi baqashwa liSebe leMicimbi yeNkcubeko neMidlalo.

2. IINKCUKACHAMANANI ZEMIBA YEZABASEBENZI

Ezi nkcukachamanani kunikezelwa ingxelo ngazo kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

ISIGABA E: INGXELO YOKUTHOTYELWA KWEPFMA

1. INKCITHO ENGAGUNYAZISWANGA, ENGENAZINZUZO NEYILAHLEKO KUNYE NELAHLEKO YEZIPHATHEKAYO

1.1. Inkcitho engagunyaziswanga

a) Uthungelwaniso lwenkcitho engagunyaziswanga

Ingcaciso	2024/25	2023/24
	R'000	R'000
Ibhalansi yokuvula	-	-
Inguqu kwibhalansi yokuvula	-	-
Ibhalansi yokuvula njengoko iphinde yadizwa	-	-
Isongezo: iNkcitho engagunyaziswanga eqinisekisiweyo	-	-
Nganeno: iNkcitho engagunyaziswanga engahoyakelanga	-	-
Nganeno: iNkcitho engagunyaziswanga engahoyakelanga nesusiweyo	-	-
Nganeno: iNkcitho engagunyaziswanga engahoyakelanga ebuyisekayo	-	-
Nganeno: iNkcitho engagunyaziswanga engahoyakelanga engafumanekanga necinyiweyo	-	-
Ibhalansi yokuvala	-	-

lingqwalasela zothungelwaniso

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga esephantsi kovavanyo	-	-
Inkcitho engagunyaziswanga ephathelele kunyaka ongaphambili nefunyaniswe kulo nyaka	-	-
Inkcitho engagunyaziswanga yalo nyaka	-	-
Itotali	-	-

b) linkukacha zenkcitho engagunyaziswanga yalo nyaka sikuwo kunye neyongaphambili (ephantsi kovavanyo, kwesigunyaziso, nephantsi kophando)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga esephantsi kovavanyo	-	-
Inkcitho engagunyaziswanga esephantsi kohlalutyo	-	-
Inkcitho engagunyaziswanga esephantsi kophando	-	-
Itotali	-	-

c) linkukacha ezingenkcitho engagunyaziswanga efumene uxolelo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga efumene uxolelo	-	-
Itotali	-	-

d) linkcukacha ezingencitho engagunyaziswanga esusiweyo - (engaxolelwanga)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ENGAXOLELWANGA nengasuswanga	-	-
Itotali	-	-

e) linkcukacha ezingencitho rngagunyaziswanga ebuyisekayo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ebuyisekayo	-	-
Itotali	-	-

f) linkcukacha ezingencitho engagunyaziswanga yalo nyaka neyonyaka ongaphambili ecinyiweyo (engabuyisekiyo)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engagunyaziswanga ecinyiweyo	-	-
Itotali	-	-

Izidizo ezongezelelekieyo eziphathelele kwiZivumelwano eziphakathi kwaMaqumrhu

g) linkcukacha ezingeemeko zokungathobeli apho iqumrhu libandaanyeka kwisivumelwano namanye amaqumrhu (apho elo qumrhu ingelilo elithe alathobela)

Ingcaciso
Ayikho

h) linkcukakacha zenkcitho engagunyaziswanga apho iqumrhu lubandakanyeka kubudlelane namanye amaqumrhu (apho elo qumrhu *ililo* elinoxanduva lokungathobeli)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Ayikho		

i) linkcukacha ezingamanyathelo oluleko okanye olwaphulomthetho athe athatyathwa asusela kwinkcitho engagunyaziswanga

Amanyathelo oluleko athatyathiweyo
Ayikho

1.2 Inkcitho engenanzuzo neyilahleko

a) Uthungelwaniso lwenkcutho engenanzuzo neyilahleko

Ingcaciso	2024/25	2023/24
	R'000	R'000
Ibhalansi yokuvula	-	-
Iinguqu kwibhalansi yokuvula	-	-
Ukumiselwa ngokutsha kwebhalansi yokuvula	-	-
Isongezo: iNkcitho engenanzuzo neyilahleko eqinisekisiweyo	-	-
Nganeno: iNkcitho engenanzuzo neyilahleko ebuyisekayo	-	-
Nganeno: iNkcitho engenanzuzo neyilahleko engbuyisekiyo necinyiweyo	-	-
Ibhalansi yokuvala	-	-

lingqwalasela zothungelwaniso

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ebiphantsi kovavanyo	-	-
Inkcitho engenanzuzo neyilahleko ephathelele kunyaka ongaphambili efunyaniswe kulo sikuwo unyaka	-	-
Inkcitho engenanzuzo neyilahleko yalo nyaka sikuwo	-	-
Itotali	-	-

b) Iinkcukacha ezingenkitho engenanzuzo neyilahleko (ephantsi kovavanyo, uhlalutyo, nophando)

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko esephantsi kovavanyo	-	-
Inkcitho engenanzuzo neyilahleko esephantsi kwe determination	-	-
Inkcitho engenanzuzo neyilahleko esephantsi kophando	-	-
Itotali	-	-

c) Iinkcukacha ezingenkitho engenanzuzo neyilahleko ebuyisekayo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ebuyisekayo	-	-
Itotali	-	-

d) linkcukacha ezingenkitho engenanzuzo neyilahleko engabuyisekiyo necinyiweyo

Ingcaciso	2024/25	2023/24
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ecinyiweyo	-	-
Itotali	-	-

e) linkcukacha ezingamanyathelo oluleko okanye awolwaphulomthetho athatyathiweyo asusela kwinkcitho engenanzuzo neyilahleko

Amanyathelo oluleko athatyathiweyo
Awekho

1.3 Izidizo ezongezelelwetyo eziphathelele kwilahleko yeziphathekayo ngokwemigaqo yePFMA kwiCandelo 55(2)(b)(i) & (iii)

a) linkcukacha ezingelahleko kweziphathekayo zonyaka ongaphambili nezalo nyaka sikuwo ngokolwaphulomthetho

Ilahleko kweziphathekayo ngokwezenzo zolwaphulomthetho	2024/25	2023/24
	R'000	R'000
Ubusela	-	-
Ukulahleka kwezinye ezilahlekayo	-	-
Nganeno: eziBuyisekayo	-	-
Nganeno: engabuyisekiyo necinyiweyo	-	-
Itotali	-	-

b) linkcukacha ezingenye ilahleko kweziphathekayo

Uhlobo lwenye ilahleko kweziphathekayo	2024/25	2023/24
	R'000	R'000
<i>(Dwelisa ngokwamakhathiso amakhulu, kodwa udwelise impahla ngokobunye)</i>	-	-
Itotali	-	-

c) Enye ilahleko kweziphathekayo ebuyisekayo

Uhlobo lweelahleko	2024/25	2023/24
	R'000	R'000
<i>(Dwelisa ngokwamakhathiso amakhulu, kodwa udwelise impahla ngokobunye)</i>	-	-
Itotali	-	-

d) Enye ilahleko kweziphathekayo engabuyisekiyo necinyiweyo

Uhlobo lweelahleko	2024/25	2023/24
	R'000	R'000
<i>(Dwelisa ngokwamakhathiso amakhulu, kodwa udwelise impahla ngokobunye)</i>	-	-
Itotali	-	-

2. UKUHLAWULWA EMVA KWEXESHA KUNYE/OKANYE KWANOKUNGAHLAWULWA KWAMASHISHINI

Ingcaciso	Inani leInvoysi	IXabiso eliHlanganisiweyo
		R'000
li-invoysi ezichanekileyo ezifumanekileyo	22	117
li-invoysi ezihlawulwe kwisithuba seentsuku ezingama30 okanye kwisithuba sexesha ebekuvunyelwene ngalo	22	117
li-invoysi ezihlawulwe emva kweentsuku ezingama30 okanye emva kwesithuba sexesha ebekuvunyelwene ngalo	N/A	-
li-invoysi ezindala kuneentsuku ezingama30 okanye kunesithuba sexesha ebekuvunyelwene ngalo (ezingekahlawulwa futhi ekungekho lungquzulwano ngazo)	N/A	-
li-invoysi ezibudala bungaphaya kweentsuku ezingama30 okanye budlule kwixesha ebekuvunyelwene ngalo (ezingahlawulwanga nezikungquzulwano)	N/A	-

3. ULAWULO LWETYATHANGA LEENTENGO

3.1 lintengo ngezinye iindlela

Ingcaciso ngePhulo	Igama leshishini	Uhlobo lwentengo ngezinye iindlela	Inombolo yesibhambathiso	Ixabiso lesibhambathiso
				R'000
Kukuhlaziywa kweLayisenisi yeCaseWare	YiAdapt IT	Yibhidi evalelekileyo	WCLC_ORD-POA40872	31
Itotali				31

* Eli shishini lilo lodwa elisithengisela isoftware yeCaseware esetyenziselwa ukuqulunqa iiNgxelo zeMali zoNyaka.

3.2 Iyantlukwano kunye nezongezo kwizibhambathiso

Ingcaciso ngephulo	Igama leshishini	Uhlobo lwesongezo kwisibhambathiso (uKwandiswa okanye iYantlukwano)	Inombolo yesibhambathiso	Ixabiso lokuqala lesibhambathiso	Ixabiso lesibhambathiso sangaphambili ngokwandiswa okanye iyantlukwano (ukuba likho)	Ixabiso lesibhambathiso sangoku ngokwandiswa okanye ngokweyantlukwano
				R'000	R'000	R'000
Ayikho						
Itotali				-	-	-

Ingxelo yomphicothizincwadi jikelele kwiPalamente yeNtshona Koloni ngeKomiti yeeLwimi yeNtshona Koloni

Ingxelo engeengxelo zemali

1. Ndizihlalutyile iingxelo zemali zeKomiti yeeLwimi 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 seKomiti yeeLwimi 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 (iISRE) 2400 (eHlaziyiweyo), iMisebenzi yohlalutyio lweengxelo zemali zangaphambili. Umgangatho lo umisela ukuba ndivalelise ngokuba ikho na into endithe ndayibhaqa endenza ndikholelwe ukuba ezi ngxelo zemali, xa zithatyathwa zizonke, aziqulunqwanga kwiinkalo zonke ngokwemigaqo yesikhokelo esisebenzayo sokunikezelwa kweengxelo. Lo mgangatho ukwamisela ukuba ndithobele imimiselo echaphazelekayo yendlela yokuziphatha.
6. Uhlalutyio lweengxelo zemali ngokwemigaqo yeISRE 2400 (eHlaziyiweyo) ngumsebenzi wengqinisekiso ongagqibelelanga. Kulindeleke ukuba ndenze iinkqubo, ezithi ubukhulu becala ziqulathe 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 ngezingxelo 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 ngeenkcukacha ezingentsebenzo ngokuzithelekisa neenjongo ebezimiselwe kwantlandlolo kwezo zalathisi zentsebenzo zithe zachongwa nezivakalayo ezidandalaziswe kule ngxelo yentsebenzo. Igosa elongameleyo linoxanduva lokuqulunqwa kwengxelo yentsebenzo yonyaka.

INgxelo yoMphicothizincwadi waNgaphandle

9. ndichonge ezi zalathisi zentsebenzo zilandelayo nezichaphazela inkqubo: ulawulo lwezibonelelo zeKomiti yeeLwimi yeNtshona Koloni 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 leentshukumo eziphakamisa ukumiselwa komgaqonkqubo weeLwimi zeNtshona Koloni
 - Inani lamaphulo aphakamisa iilwimi zomthonyama
 - Inani lemihlangano yokumiselwa koMgaqonkquno weeLwimi weNtshona Koloni
10. Ndivavanye iinkcukacha ezinikezelweyo ngentsebenzo ngezalathisi zentsebenzo ezichongiweyo nezivakalayo ngokuzitghelekisa namakhabathiso aqulunqwe kwinkqubo yolawulo lwentsebenzo kwanakwisikhokelo sokuqulunqwa kweengxelo, njengoko kuchaziwe kwisaziso esiphangaleleyo. Xakuqulunqwa 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 ocvangciso
 - 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 esiqinisekisa.
13. Andibhaqanga nazphi na izinto eziphathekayo ngeenkcukacha zentsebenzo ekunikezelwe ingxelo ngazo kwezi zalathisi zentsebenzo zichongiweyo.

Ingxelo engokuthotyelwa kwemithetho

14. ngokwemigaqo yePAA kwaneyesaziso esiphangaleleyo esikhutshwe ngokwale migaqo, kufuneka ndiphicothe ze ndinikezele ingxelo ngokuthotyelwa kwemithetho elawulayo ephathelele kwimiba yemali, ulawulo lwemali kunye nemiba imiba echaphazelekayo. Igosa elongameleyo linoxanduva lokuthotyelwa kwemithetho leli qumrhu likarhulumente.
15. ndenze iinkqubo ngenjongo yokuvavanya ukuthotyelwa kwemimiselo ethile kwemithetho ephambili ngokwemigaqo yemethodoloji yokuqulunqwa kwezimvo zeAGSA. Lo msebenzi ayingomsebenzi wengqinisekiso. Kwangokunjalo, andivakalisi luvo 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 ndineenkcukacha ezaneleyo yaye ndikwakulungele ngokugqibeleleyo ukunikezela aingxelo ngendlela eqondakalayo. Imimiselo yemithetho echongiweyo ibandakanyiwe kwisihlomelo sale ngxelo yomhicothizincwadi.
17. Andibhaqanda nazphi na iimeko eziphathekayo zokungathotyelwa kwemimiselo yemithetho echongiweyo.

Iintsilelo kwinkqubo yolawulo lwezangaphakathi

18. ndiziqwalasele iinkqubo zolawulo lwangaphakathi ezichaphazela umsebenzi wam kwiingxelo zemali, ingxelo yentsebenzo yonyaka kunye nengokuthotyelwa kwemithetho elawulayo; kodwa ke, injongo yam ibingekuko ukuvakalisa ingqinisekiso ngazo.
19. Andibhaqanga naziphi na iziphene kwinkqubo yolawulo lwezangaphakathi.

Ulawulo lwenkqubo yokuziphatha ngendlela kwakunye nolawulo lomgangatho

20. andiyonxalenye yeli qumrhu likarhulumente ngokwemigaqo yekhowudi yokuziphatha yeMigangatho yeBhodi yaMazwe ngaMazwe yeNdlela yokuZiphatha kubaGcinizincwadi abaqeshiweyo (kuquka iMigangatho yaMazwe ngaMazwe yokuZimela) (ikhowudi yeIESBA) ndawonye neminye imimiselo ephathelele kumsebenziz wam eMzantsi Afrika. Ndilufezekisile nolunye uxanduva lwam ngokwendlela yokuziphatha ngokwemigaqo yale mimiselo kwanangokwemigaqo yekhowudi yeIESBA.
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



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Isihlomelo kwingxelo yomphicothizincwadi

Ukuthotyelwa kwemithetho – imimiselo ethile yemithetho

Imimiselo ethile yemithetho ingolu hlobo lulandelayo:

Imithetho	Amacandelo okanye imimiselo
IPublic Finance Management Act Nombolo 1 ka1999 (iPFMA)	ICandelo 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(4)
IMimiselo yeSebe leMali, ka2005	UMmiselo 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a) 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 33.1.1; 33.1.3
IConstruction Industry Development Board Act 38 ka2000	ICandelo 18(1)
IMimiselo yeBhodi yeCandelo lezoKwakha, ka2004	IMimiselo 17; 25(7A)
UMyalelo weSebe leMali likaZwelonke onguNombolo 5 ka2020/21	UMhlathi 4.8; 4.9; 5.3
ULungiso lweSibini loMyalelo weSebe leMali likaZwelonke onguNombolo 5 ka202/21	UMhlathi 1
IMPazamo kuMyalelo weSebe leMali onguNombolo 5 ka202/21	UMhlathi 2
UMyalelo weSebe leMali likaZwelonke onguNombolo 1 ka2021/22	UMhlathi 4.1
UMyalelo weSebe leMali likaZwelonke onguNombolo 4 ka2015/16	UMhlathi 3.4
UMyalelo weSCM weSebe leMali likaZwelonke onguNombolo 4A of 2016/17	Paragraph 6
INowuthi yoMyalelo weSCM weSebe leMali likaZwelonke 03 2021/22	UMhlathi 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
INowuthi yoMyalelo weSCM weSebe leMali likaZwelonke 11 2020/21	UMhlathi 3.4(a); 3.4(b); 3.9
INowuthi yoMyalelo weSCM weSebe leMali likaZwelonke 2 ka2021/22	UMhlathi 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
INowuthi yokuSebenza 5 ka2009/10	UMhlathi 3.3
INowuthi yokuSebenza 7 ka2009/10	UMhlathi 4.1.2
IPreferential Procurement Policy Framework Act 5 ka2000	ICandelo 1 AmaCandelo 2.1(a); 2.1(f)
IMimiselo yoKhetho kwiiNtengo, ka2017	UMhlathi 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
IMimiselo yoKhetho kwiiNtengo, 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 k2004	ICandelo 34(1)

IINGxelo yeSimo ngokweMali

Amanani ngokweRandi	I(i)Nowuthi	2025	2024
IiAsethi			
IiAsethi zaNgoku			
Ezifumaneke kwiintengiselwano ¹ ezingezizo ezonaniselwano	3	478	526
Imali kunye nezilingana nemali	4	497,720	482,188
		498,198	482,714
IiAsethi ziZonke		498,198	482,714
Amatyala			
Amatyala aNgoku			
Iintlawulo ezisusela kwiintengiselwano zonaniselwano	5	11,499	-
AMatyala eWonke		11,499	-
IiAsethi eziSeleyo		486,699	482,714
Iintsalela aQokelelekileyo		486,699	482,714
IiAsethi eziSeleyo ziZonke		486,699	482,714

¹ Ngenxa yenguqu ekunikezelweni ngokwemivo ukususela kwirandi ukuya kumawaka eeranedi, isixa sezifumaneka kwiintengiselwano ezingezizo ezonaniselwano kunyakamali u2023-2024, asidizwanga ngaphambili ngenxa yokwenziwa ngqukuva.

INgxelo ngokweNtsebenzo yeMali



Amanani ngokweRandi	I(i)Nowuthi	2025	2024
Ingeniso			
Ingeniso esusela kwiintengiselwano zonaniselwano			
Ingeniso yenzala	6	41,312	41,925
Ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano			
Ingeniso yeentlawulo			
Enye ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano	7	747,106	704,667
lintlawulo kunye neenkxasomali ezifumanekileyo	8	313,000	303,000
Ingeniso iyonke esusela kwiintengiselwano ezingezizo ezonaniselwano		1,060,106	1,007,667
Ingeniso iyonke		1,101,418	1,049,592
Inkcitho			
liNtlawulo zoPhicotho	9	(77,466)	(62,752)
INkcitho ePhangaleleyo	10	(223,970)	(213,306)
lintlawulo zamalungu	11	(48,891)	(32,441)
linkonzo zesisa	12	(747,106)	(704,667)
Inkcitho iyonke		(1,097,433)	(1,013,166)
Intsalela yalo nyaka		3,985	36,426

Ingxelo yeeNguqu kwiiAsethi eziSeleyo

Amanani ngokweRandi	Intsalela eqokeleleneyo	Iiasethi eziseleyo zizonke
Ibhalansi ukuya kuma ngomhla wokuqaka kwekaTshazimpuzi ka2023	446,288	446,288
linguqu kwiiasethi eziseleyo	36,426	36,426
Intsalela		
linguqu ezipheleleyo	36,426	36,426
Ibhalansi ukuya kuma ngomhla wokuqaka kwekaTshazimpuzi ka2024	482,714	482,714
linguqu kwiiasethi eziseleyo kulo nyaka	3,985	3,985
linguqu zizonke	3,985	3,985
Ibhalansi ukuya kuma ngomhla wama31 kweyoKwindla ka2025	486,699	486,699

Ingxelo yokuNgena nokuPhuma kweMali



Amanani ngokweRandi	I(j)Nowuthi	2025	2024
Ukungena kwemali esusela kwiintshukumo zentsebenzo			
Iirisithi			
Iirisithi zemali eziinkozo		313,000	303,000
Ingeniso yenzala		41,360	41,862
		354,360	344,862
Iintlawulo			
Imali ehlawulwe kumashishini		(338,828)	(308,499)
Ukungena kwemali iphelele esusela kwiintshukumo zentsebenzo	13	15,532	36,363
Ukwenyuka kwemali iphelele kunye nezilingana nemali			
Imali kunye nezilingana nemali ekuqaleni konyaka		15,532	36,363
Imali kunye nezilingana nemali ekuqaleni konyaka		482,188	445,825
Imali kunye nezilingana nemali ekupheleni konyaka	4	497,720	482,188

IKomiti yeeLwimi yeNtshona Koloni
liNngxelo zeMali zoNyaka zonyaka ophele ngomhla wama31 kweyoKwindla ka2025
INgxelo yokuThelekiswa kweSabelomali kunye neZona Zixa

ISabelomali ngokweMali eziiNkozo

Amanani ngokwaMawaka eRandi	Isabelomali esiphunyeziweyo	Uhlengahlengiso	Isabelomali sokugqibela	Ezona zixa ngokwesiseko seentelekiso	Umahluko phakathi kwesabelomali sokugqibela kunye nesona sixa	Isalathiso
Ingxelo yeNtsebenzo ngokweMali						
Ingeniso						
Ingeniso engasuseli kwirhafu						
Ingeniso yeQumrhu engasuseli kwiintengo	48,000	-	48,000	41,360	6,640	17.1
lintlawulo kunye neeNkxasomali ezifumanekileyo	313,000	-	313,000	313,000	-	
Ingeniso iyonke	361,000	-	361,000	354,360	6,640	
Inkcitho						
Imveliso neenkonziso	(361,000)	-	(361,000)	(338,828)	22,172	17.2
Inkcitho iyonke	(361,000)	-	(361,000)	(338,828)	22,172	
Intsalela	-	-	-	15,532	15,532	
Esona sixa ngokwesiseko seNtelekiso njengoko siNikezelwe kwiSabelomali kunye naKwesona Sixa	-	-	-	15,532	15,532	
Ingxelo yokuThelekisa						
Uthungelwaniso (lokuSebenza)						
Umahluko kwisiseko (sokuSebenza)						
Enye ingeniso engasuseli kwirhafu (iiNkonzo zesisisa)				747,106		
Imveliso neenkonziso				(11,499)		
Imveliso neenkonziso (iiNkonzo zesisisa)				(747,106)		
Ingeniso yequmrhu engeyiyo eyeentengo				(48)		
Umahluko kumaxesha (okuSebenza)				-		
Umahluko kwiqumrhu (wokuSebenza)				-		
Esona sixa sikwiNngxelo yeNtsebenzo ngokweMali				3,985		

Imigaqonkqubo yoGcinozincwadi eBalulekileyo

1. Ukunikezelwa kweeNgxelo zeMali zoNyaka

Imigaqonkqubo yogcinozincwadi ebalulekileyo nesetyenzisiweyo hekuqulunqweni kwezi ngxelo zemali zonyaka idandalaziswe ngezantsi apha.

1.1 Isiseko soqulunqo

Iingxelo zemali zonyaka ziqulunqwe ngokwemigaqo yeMigangatho eYamkeleke ngokuPhangaleleyo yoGcinozincwadi (iGRAP), ekhutshwa yiBhodi yeMigangatho yoGcinozincwadi ngokwemigaqo yeCandelo 91(1) lePublic Finance Management Act (uMthetho 1 ka1999).

Ezi ngxelo zemali zonyaka ziqulunqwe ngokwenkqubo yezongezelelo yogcinozincwadi futhi ke ngokwemigaqo yenkqubo yeendleko yasezimbalingeni njengesiseko sokulinganiseka, ngaphandle kokuba kuchazwe ngolunye uhlobo. Zinikezelwe ngokweRandi yoMzantsi Afrika.

Kunyakamali odlulileyo, iinkcukacha zemali bezinikezelwe ngokwamawaka eRandi (R'000). Kulo nyakamali sikuwo, iinkcukacha zemali zinikezelwa ngokweRandi (R). Le nguqu ekuqulunqweni kweengxelelo yenzelwe ukunikezela inqanaba elibalekayo leenkukacha yaye alizichaphazeli iinkcukacha zemali zona buqu. Zonke izixa zithe zahlengahlengiselwa injongo yokubonakalisa icandelo elitsha lokuqulunqwa kwengxelo.

Ngelixa inguqu ekunikezelweni ingakuchaphazela ukuthelekiswa ngqo kwamanani amaxesha angaphambili, abalawuli bakholelwa ekubeni ukuvuleleka okuthe kwaphuculwa kungaphezu kwayo nayiphi na imingeni esezayo youthelekiswa.

Isishwankathelo semigaqonkqubo ebalulekileyo yogcinozincwadi, esele isetyenziswe ngokothungelwano ekuqulunqweni kwezi ngxelo zemali zonyaka, sidizwe ngezantsi apha.

1.2 Ingcamango yokuba kuya kuqhutywa njengesiqhelo

Ezi ngxelo zemali zonyaka ziqulunqwe ngokusekelwe phezu kwento ethi iqumrhu eli liya kuqhuba nokusebenza njengesiqhelo ubuncinci isithuba seenyanga ezilishumi elinambini.

1.3 Eziphathekayo

Izishiyelelo okanye iimposiso kwizinto zizeziphathekayo ukuba zinakho, nganyenganye okanye ngokwengqokelela, ukubanefuthe kwizigqibo okanye kwiimvavanyo zabasebenzisi phezu kwesiseko esiziingxelo zemali. Ukuphatheka kuxhomekeke kuhlobo okanye kubungakanani besishiyelelo okanye semposiso xa zijongwa ngokweemeko ezingqongileyo. Uhlobo nobungakanani bomba weenkukacha, okanye ingqokelela yazo zombini, 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 iinkcukacha ngokuzinikela okulindelekileyo. Ngoko ke, uvavanyo olo lunika ingqwalasela indlela abasebenzisi abanezo zakhono abanokulindeleka ukuba bafumane ifuthe ekwenzeni nasekuvavanyeni izigqibo.

1.4 Izimvo ezibalulekileyo kunye nemithombo yokuthelekelela iintandabuzo

Iqumrhu eli lena iintelekelelo neengcingelo eziphathelele kwikmva. Iintelekelelo eziziziphumo zoku ziya kuthi ngokwengcaciso zingafani zichaphazele ezona ziphumo. Iintelekelelo nezimvo ziyaqhuba nokuvavanywa yaye zisekelwe kumava asezimbalingeni 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.

Imigaqonkqubo yoGcinozincwadi eBalulekileyo

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 yelhleko yonyaka isetyenziswa kwiibhalansi zeemalimboleko ezikwipotifoliyo nelinganiselwe kwithuba lokuvela kwelahleko.

Isibonelelo somonakalo

Intelekelelo yesonakaliso kwezo zifumnekayo yenziwa xa ukuqokelelwa kwesixa esipheleleyo kungaskwazeki. Isimiselo setyala lesonakaliso siya kubalwa kwezifumaneka ngenxa yorhwebo kuphela. Ummiselo opheleleyo wesonakaliso weli qumrhu uy kubala ngokomtyali ngamnye ngamnye okanye ke ubuncinci ngokwekhabathiso lomngcipheko ngalinye.

1.5 Izixhobo zemali

Izixhobo zemali zeli qumrhu zifakwa kumabakala njengeeasethi ezinexabiso lemali okanye njengamatyala.

Isixhobo semali siso nasiphi na isibhambathiso esinika ixabiso kwiasethi enexabiso lemali yequmrhu elithile kwakunye netyala lemali okanye inzala ethi ivele yelinye iqumrhu.

Ityala elicinyiweyo leasethi yemali okanye letyala lemali lisisixa apho iasethi yemali okanye ityala lemali lilinganiselwa kwinkalo yokuqala yokunakanwa kuthatyathwe iintlawulo eziphambili, kongezwe ukucinywa okwandayo kusetyenziswa imethodi yenzala esebenzayo yawo nawuphi na umahluko ophakathi kweso sixa sokuqala kwakunye nesixa esikhulileyo esihlawulwayo, kuthatyathwe nayiphi na ecuthiweyo (ngokuthe ngqo okanye ngokuthi kusetyenziswe iakhawunti yesibonelelo) ngomonakalo okanye ukungakwazi ukufumaneka kwemali.

Umngcipheko wezinga lenzala ungumngciphekoe eliza kuthi ixabiso elingenamkhethe okanye inkqubo yokungena nokuphuma kwemali yesixhobo semali uya kwehla usenyuka ngenxa yeenguqu kumazinga enzala yeemakethe.

Iimalimboleko ezihlawulwayo ngamatyala emali, angengawo aza kuhlawulwa ngamaxesha amafutshane gokwemiqathango yamatyala eqhelekileyo.

Ukuhlelwa

Iqumrhu eli linezi ntlobo zilandelayo zeeasethi ezinexabiso lemali (amahlalo kunye namakhabathiso) njengoko kudiziwe ebusweni bengxelo yesimo ngokwemali okanye kwiinowuthi ezilapho:

Ihlelo

Imali kunye nezilingana nemali
Ezifumaneka kwiintengiselwano ezingezizo ezonaniselwano

Ikhathiso

Yiasethi yemali elinganiselwa kwindleko ecinyiweyo
Yiasethi yemali elinganiselwa kwindleko ecinyiweyo

Ihlelo

Iintlawulo ezisusela kwiintengiselwano zonaniselwano

Ikhathiso

Lityala lemali elinganiselwa kwindleko ecinyiweyo

Umlinganiselo wokuqala weeasethi zemali kunye namatyala emali

Iqumrhu lilinganisela iiasethi zemali kunye namatyala emali, 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 eli lilinganisela zonke ezinye iiasethi ezinexabiso lemali kunye namatyala email ekuqalekeni ngokwrxabiso elihle.

1.5 Izixhobo zemali (ziyaqhuba)

Imilinganiselo elandelayo yeeasethi zemali kunye namatyala emali

Iqumrhu lilinganisela zonke iiasethi ezinexabiso lemali kunye namatyala emali emva kokunakanwa okokuqala lisebenzisa la makhabathiso alandelayo:

- Izixhobo zemali ngokwexabiso eihle.
- Izixhobo zemali ngokwendleko ecinyiweyo.

Zonke iiasethi ezinexabiso lemali ezikwindleko ecinyiweyo zimele ukuya kuhlalutyelwa umonakalo.

Ixabiso elicinyiweyo leasethi yemali lisisixa apho iiasethi 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 zemlinganiselo yexabiso elihle

Abaphathi bamisele ixabiso elihle besenzela izixhobo zemali ngokuthi kusetyenziswe amacebo athile okumisela amaxabiso. Oku ke kuquka ukusetyenziswa kweentengiselwano ezinototho lwamahlakani, ukubhekiswa kwezinye izixhobo afana kakhulu, uhlalutyo lokungena nokuphuma kwemali ezinezaphulelo nezixhomekeke kancinci kumagalelo equmrhu ngalinye.

Iiasethi ezilinganiselwa ngendleko ecinyiweyo

Ukuba bukho ubungqina obuqinisekisekayo bokuba ikho ilahleko ebangelwe ngumonakalo Ityala lemali elinganisrlwe ngokwendleko ecinyiweyo zemali ezilinganiselwe ngokwendleko ecinyiweyo, isixa selahleko leyo silinganiselwa ngomahluko ophakathi kwexabiso eliphethwe yiloo asethi kwakunye nexabiso langoku eliqikelelwa lemali eza kungena iphume kwithuba elisezayo (ngaphandle kweelahleko zamatyala aseza kubakho ezingkaveli) eyaphulelwe ngokwezinga lenzala elisebenzayo leasethi yemali. Isixa esikhoyo ngoku seasethi siyehliswa ngokuthi kusetyenziswe iakhawunti yesibonelelo. Isixa selahleko sinakakwa kwintsalela okanye kwintsilelo.

Ukuba, kwithuba elisezayo, siyehla isixa selahleko ebangelwe ngumonakalo ze izinga loko kwehla libe 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 kwiinkcitho zokusebenza.

Ukunganakanwa

Iiasethi ezinexabiso lemali

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, lwapheliswa lixesha okanye lwasuswa.

Imigaqonkqubo yoGcinozincwadi eBalulekileyo

1.5 Iiasethi ezinexabiso lemali (ziyaqhuba)

Umahluko phakathi kwesixa esiphathekayo setyala lemali (okanye ke inxalenye yetyala lemali) elicinyiweyo okanye elidluliselwe kwelinye ihlakani ze yahlawulwa ingqwalasela, kuquka naziphi na ezinye iiasethi ezingezizo ezemali ezithe zadluliselwa okanye amatyala athatyathiweyo, anakanwa kwintsalela okanye kwintsilelo. Nawaphi na amatyala athe acinywa, axoleleka okanye athatyathwa lelinye iqumrhu ngokohlobo lwentengiselwano engeyiyo eyonaniselwano adizwa ngokoMgangatho weGRAP kwiNgeniso esusela kwiiNtengiselwano eziNgezizo eznoNaniselwano (iiRhafu neeNtlawulo).

1.6 Ezifumaneka ngokwemithetho

Ezifumaneka ngokwemigaqo yeMithetho zizezifumaneka ngokususela kwimithetho, imimiselo exhasayo, okanye iindlela ezikwafanayo, nezidinga ukuhlawulwa ngokugqibeleleyo lelinye iqumrhu ngemali eziinkonzo okanye ngenye iasethi enexabiso lemali.

Isixa esiphethweyo sisixa apho iasethi inakanwa kwingxelo yesimo ngokwemali.

Inkqubo yendleko yinkqubo esetyenziselwa ukuqulunqa iingxelo zemali ngezifumaneka ngenxa yomvuka wemithetho edinga ukuba ezo zifumanekayo ukuba zilinganiseke ngokwesixa sazo seentengiselwano, kongezwe inzala eyandileyo kwakunye nezinye iindleko (apho kwenzekayo) ze, kuthatyathwe naziphi na iilahleko ezingumvuka womonakalo nazo naziphi na izixa ezithe zayeka ukunakanwa.

Izinga lenzala elimiselweyo lizinga lenzala kunye/okanye isiseko esidizwe kwimithetho, kwimimiselo exhasayo okanye ngezinye iindlela.

Isixa sentengiselwano sento efumanekayo ngokwezomthetho sithetha isixa esidizwe, okanye esibalwe, sarhafwa okanye satshajwa ngokwemigaqo yemithetho, imimiselo exhasayo, okanye ngezinye iindlela ezikwafanayo.

1.7 Ingeniso esusela kwiintengiselwano zonaniselwano

Ukunakana

Ingeniso inakanwa xa kubonakala ngathi iinzuzo ezisezayo zoqoqosho okanye inkonzo esengavela iya kuza kweli qumrhu yaye xa isixa sengeniso singalinganiseka ngokuchanekileyo, yaye amakhabathiso athile amiselweyo azuzekile kwiintshukumo zeli qumrhu. Ingeniso esusela eknikezelweni kweenkonzo inakanwa kwintsalela okanye kwintsilelo ngokomyinge kwinqanaba lokuqosheliswa kwentengiselwano ngomhla wokunikezelwa kwengxelo.

Ingeniso kukungena kweenzuzo zoqoqosho zizonke okanye inkonzo esengeza kwisithuba sokunikezelwa kwale ngxelo xa oko kungena kwemali kukhokelela kwiiasethi ziphelele, ezingekuko ukwanda okuphathelele kwigalelo labanini.

Intengiselwano yonaniselwano yileyo apho iqumrhu lifumana iiasethi okanye iinkonzo, okanye linamatyala eliwacimileyo, zelizithi ngokuthengisa ngokwentelekelelo ixabiso elilinganayo (ubukhulu becala ngokweemveliso, iinkonzo okanye ngokusetyenziswa kweeasethi) kwelinye ihlakano ngonaniselwano.

Ixabiso elihle ekungananiselwana ngalo ngeasethi, okanye kuhlawulwe ityala, phakathi kwamahlakani anolwazi, afunayo kwintengiselwano equka amanye amahlakani azimeleyo.

Imilinganiselo

Ingeniso ilinganisela ngokwexabiso elihle lengqwalasela eghe yafumaneka okanye eza kufumaneka. Isixa asithatyathwa njengesilinganisela ngokuchanekileyo de kube zonke iingqwalasela eziphathelele kuloo ntengiselwano ziyasombululeka.

Inzala, iinzuzo kunye nezabelo

Inzala inakanwa njengentsalela okanye njengentsilelo, kusetyenziswa inkqubo esebenzayo yezinga lenzala.

1.8 Ingeniso 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 elikholisa 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 kwiasethi 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 kwiasethi eziseleyo, ukuna zikho, ezinakanwa njengengeniso. Xa ityala lithe ekuhambeni kwexesha lacuthwa, kuba kuthe kwahla isehlo esirhafelwayo okanye umathanggo uthe wakholiseka, 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.

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 ngeenkitho 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 njengeasethi kunye nengeniso xa kukwazeka oko kukwazeka ukuze iinzuzo zoqoqosho okanye inkonziso esezayo iya kulandela kwiqumrhu kwakunye nexabiso elihle leasethi 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 ezinokuvula 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 zenkqubozingawakholisiyo 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.

Imigaqonkqubo yoGcinozincwadi eBalulekileyo

1.9 Ukuguqulelwa kwemali zamanye amazwe

lintengiselwano ngeemali zamanye amazwe

Intengiselwano ngemali 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.

Intengiselwano 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.

1.10 Amanani athelekisekayo

Apho kunyanzelekileyo, kuthe kwaphinda kwahlelwa amanani entelekiso ngenjongo yokuba athungelane neenguqu ngokwesinikezelo salo nyaka sikuwo.

1.11 Inkcitho

lintengiselwano zemali ngeasethi kunye namatyala

Amatyala ayacinywa xa kufunyaniswe ukuba awabuyiseki. Amatyala acinyiweyo ayaphelela kwisixa sokonga kunye/okanye ukungasetyenziswa ngokwaneleyo kweemali ezabiweyo. Ukucinywa oku kwenzeka ekupheleni konyaka okanye xa imali ziseko. Akukho mmiselo wenziwayo ngeemali ezingabuyisekiyo kodwa ke izixa ziyadandalaziswa njengenowuthi yesidandalaziso. Zonke ezinye iilahleko zinakanwa xa sele sinikezelwe isigunyaziso sokunakanwa kwaso.

Inkcitho engenanzuzo neyilahleko

Inkcitho engenanzuzo neyilahleko ithetha inkcitho eyenzelwe ilize nanto engeyinqandekile ukuba bekuthe kwabonakaliswa inkathalo noko.

Inkcitho engenanzuzo neyilahleko inakanwa okokuqala kwiinowuthi ezihlonyelwa kwiingxelo zemali xa sele ziqinisekisiwe izixa.

Inkcitho engenanzuzo neyilahleko inakanwa xa kungenzeka ukuba isixa eso singabuyiseka kwelo qumrhu lityalayo yaye eso sixa silinganiseka ngokuchanekileyo, efunanekayo 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 yemali.

Inkcitho engagunyaziswanga

Inkcitho engagunyaziswanga njengoko ichaziwe kwiCandelo 1 lePFMA yinkcitho engeyiyo leyo igunyazisiweyo, evela ngokungathobeli okanye ephikisanayo nemimiselo yawo nawuphi na umthetho olawulayo, kuquka -

- lo Mthetho; okanye
- iState Tender Board Act, ka1968 (uMthetho onguNombolo 86 ka1968), okanye nayiphi na imimiselo eyenziwe ngokwemigaqo yalo Mthetho; okanye
- nayiphi na imithetho yephondo emisela ngeenkqubo 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 yayee 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.

Imigaqonkqubo yoGcinozincwadi eBalulekileyo



1.11 Inkcitho (iyaqhuba)

Ukuba akukho zinzuzo zisezayo zilindelekileyo ukuba zingene kwiqumrhu yayakukho zimali zisenokubuyiseka, inkcitho icinywa njengelahleko (engabuyisekiyo).

lintlawulo kunye neenkxasomali

lintlawulo kunye neenkxasomali zinakanwa njengencitho xa sele sikhutshiwe isigunyaziso sokugqibela kwinkqubo (bungaadlulanga umhla wama31 kweyoKwindla nyaka nanyaka).

1.12 Intsalela eqokelelekileyo

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 kwingeniso kunye nenkcitho, lutsalwa/lufakwa kwintsalela/kwintsilelo ethe yazuzeka xa kusenziwa uhlengahlengiso oluqwalaselwa ngemva.

1.13 linkcukacha ezingesabelomali

Isabelomali esiphunyeziweyo siqulunqwa ngokwesiseko semali eziinkonzo ze sinikezelwe ngokohlelo loqoqosho oluthungelaniswa neenjongo zesiphumo sentsebenzo. IGRAP 24 imisela ukuba ingxelo yesabelomali idandalaziswe ngokwesiseko esithelekisekayo kweso Sabelomali besiPhunyeziwe kuquka kohlelo lwesabelomali njengok lupapashiwe.

Isabelomali esiphunyeziweyo sijongana nethuba lemali elisusela ngomhla we4/1/2024 ukuya ngowe3/31/2025.

Iingxelo zemali zonyaka kunye nesabelomali azikho kwisiseko esinye sogcinozincwadi ngoko ke kuthe kwaqosheliswa intelektiso yezixa ezabiweyo kwisithuba sokuqulunqwa kwengxelo kwiNgxelo yentelekiso yesabelomali kunye nezona zixa.

Abaphathi bayithatha iyantlukwano ephathekayo njengeyntlukwano kwesi sabelomali somyinge we5% nangaphezulu. Izizathu zeyantlukwano ephathekayo zicaciswa kwiiNowuthi ezihlonyelwe kwiiNgxelo zeMali zoNyaka.

1.14 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 yokuzuza 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, kwimrko apho kulindeleke ukuba benze loo misebenzi.

Imigaqonkqubo yoGcinozincwadi eBalulekileyo

1.14 Amahlakani azalanayo (ayaqhuba)

Amalungu osapho asondeleleneyo nomntu athatyathwa njengaloo malungu osapho ekulindeleke ukuba angaba nefuthe, okanye kufakwe ifuthe loxinzelelo kuwo nguloo mntu ekusebenzisaneni neli qumrhu.

Eli qumrhu alibandakanywanga kulawo kulindeleke ukuba lidandalazisile kwinkalo yentengiselwano yamahlakani azalanayo ukuba loo ntengiselwano yenzeka kwimeko eqhelekileyo 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.

1.15 Iintshukumo zasemva komhla wokunikezelwa kwengxelo

Iintshukumo zasemva komhla wokunikezelwa kwengxelo zezo ntshukumo, ezintle nezingentle, ezenzeka phakathi komhla wokunikezelwa kwengxelo kwakunye nomhla ekuthi kugunyaziswe ukukhutshwa kweengxelo zemali. Zimbini iindidi zeentshukumo ezinokuthi zifuyaniswe:

- Ezo zinikezela ubungqina beemeko ebezigquba ngomhla wokunikezelwa kwengxelo (ukuhlengahlengiswa kweentshukumo emva komhla wokunikezelwa kwengxelo); kwakunye
- Nezo zalatha kwimiqathango ethe yavela emva komhla wokunikezelwa kwengxelo (iintshukumo ezingenakuhlengahlengiswa emva komhla wokunikezelwa kwengxelo).

Iqumrhu liya kwenza iinguqu kwisixa esinakanwe kwiingxelo zemali ukuze kube nokudzwa iintshukumo ezihlengahlengisekayo emva komhla wokunikezelwa kwengxelo xa yenzeka loo ntshukumo.

Iqumrhu eli liya kudandalazisa uhlobo lwentshukumo kwakunye nengqikelelo yefuthe layo ngokwemali okanye ingxelo ethi loo ngqikelelo ayinakwenziwa kwinkalo yazo zonke iintshukumo ezihlengahlengisekayo nezibonakalayo, apho ukungadandalazisi kungaba nefuthe kwizigqibo zezoqoqosho zabasebenzisi ezithatyathwe phantsi kwesiseko seengxelo zemali.

1.16 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.

INowuthi ezihlonyelwe kwiiNgxelo zeMali



2. Imigangatho kunye notoliko

2.1 Imigangatho kunye notoliko olukhutshiweyo, kodwa olungekasebenzi

Iqumrhu alikayisebenzisi le migangatho notoliko lulandelayo, ezithe zapapashwa nekunyanzelekileyo ukuba kumaxesha ogcinozincwadi eli qumrhu aqalea ngomhla okanye emva komhla wokuqala kwekaTshazimpuzi ka2024 okanye ngamaxesha asemva kokor.

Imigangatho/utoliko:	Umhla wokusebenza: Iminyaka eqala ngo- okanye emva kwawo	Ifuthe elilindelekileyo:
<ul style="list-style-type: none">IGRAP 1 (elungisiweyo): Ukunikeezelwa kweeNgxelo zeMali (kuqhutywa ngokwendlela eqhelekileyo)	Ayikasebenz	Akukhangeleki kunokuvela ifuthe elinempembelelo
<ul style="list-style-type: none">GRAP 104 (njengoko ilungisiwe): iZixhobo zeMali	1 kweka-Tshazimpuzi ka2025	Akukhangeleki kunokuvela ifuthe elinempembelelo

INowuthi ezihlonyelwe kwiiNgxelo zeMali

Amanani ngokweRandi	2025	2024
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3. Ezifumaneka kwiintengiselwano ezingezizo ezonaniselwano

Inzala eqokelelekileyo	478	526
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Ngenxa yeenguqu ekunikezelweni kwemivo ukususela kumawaka erandi ukuya kwiradi, isixa sezifumaneka kwiintengiselwano ezingezizo ezonaniselwano kunyakamali u2023-2024, besingakhange sidandalaziswe ngaphambilingenxa yokwenziwa ngqukuva.

Uthungelwaniso lwezifumaneka kwiintengiselwano ezingezizo ezonaniselwano

Ukunikezelwa kwangaphambili kwebhalansi yokuvula (ngokwamawaka erandi)	-	-
Ukunikezelwa kwangangoku kwebhalansi yokuvula (ngokwerandi)	-	526
	-	526

4. Imali kunye nezilingana nemali

Imali kunye nezilingana nemali ziquka:

Iibhalansi zebhanki	497,720	482,188
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Umgangatho wamatyala emali ebhankinikunye needipozithi zamaxesha amafutshane, ngaphandle kwemali esesandleni

Imali kunye nezilingana nemali ziquka imali eziinkozo kunye nemali notyalomali lwethutyana elifutshane ezisemngciphekweni omkhulu eziselugcinweni lwamaqumrhu abhalisiweyo okubhankisha apho inzala ikhula kwisithuba seenyanga ezintathu nangaphantsi nasemngciphekweni ongephi wezinga lenzala, isixa esiphathekayo sezi asethi silingana nexabiso lazo elihle.

5. Iintlawulo ezisusela kwiintengiselwano zonaniselwano

Iintlawulo zorhwebo	11,499	-
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Iintlawuli zihlelwa ngokwendleko ecinyiweyo. Isixa esiphathekayo kwiintengiselwano zeentlawulo zilingana nexabiso lazo elihle.

6. Ingeniso yenzala

Inzala efumanekileyo	41,312	41,925
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7. Enye ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano

Isisa: inkonzo yesisa	747,106	704,667
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Ngeenkukacha ezingeSisa: iinkonzo zesisa, yiya kwinothuthi 12.

8. Iintlawulo kunye neenkxasomali

Imali esuka kwiSebe efumanekileyo	313,000	303,000
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9. Iintlawulo zophicotho

Uphicotho lwangaphandle	77,466	62,752
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Ukwenyuka kungenxa ikakhulu yenkcitho ethe yenziwa kuphicotho luka2024/25.

INowuthi ezihlonyelwe kwiiNgxelo zeMali

Amanani ngokweRandi	2025	2024
10. Iinkcitho eziphangaleleyo		
Ezingezidlo ¹	22,000	14,255
Iinkonzo ² zeengcali nezenziwa ngaphandle	50,687	8,895
Ukuprinta nopapasho ³	66,134	117,312
Iinkcitho kwisofthwe	30,592	27,810
Iihambo nezidlo ⁴	54,557	45,034
	223,970	213,306

¹ Yonke imihlangano ibibanjwe ubuso ngobuso apho bekuthengwe izidlo.

² Ukuguqulelwa kwawo onke amaxwebhu amakhulu kuthe kwenziwa ngaphandle kulo nyaka.

³ Iinkcitho zonyaka ongaphambili ibandakanye ukuprintwa kwamakhasi okudlala ngoLwimi lweZithulu.

⁴ Yonke imihlangano ibibanjwe ubuso ngobuso, nto leyo yandise isidingo seehambo nendawo yokuhlala kulo nyaka siwushukuxayo. Iintlawulo zeehambo nezidlo zibandakanya iintlawulo zeehamente zeehambo.

11. Iintlawulo zaMalungu

NguBartman, R	-	952
uGrootboom, G	4,642	2,939
uJama, Z	1,768	3,536
uLentz, G	15,417	7,742
uLesch, L	11,696	6,256
uMakambi, S	-	1,904
uVermeulen, S	11,696	6,256
noWillems, E	3,672	2,856
	48,891	32,441

12. Iinkonzo zesisa

Indleko yaBasebenzi: iinkonzo zesisa	747,106	704,667
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Amagosa aqashwe liSebe leMicimbi yeNkcubeko neMidlalo (iDCAS) afezekisa imisebenzi yezolawulo eyayamene neKomiti yeeLwimi yeNtshona Koloni (iWCLC). ICandelo loLawulo lweMali linoxanduva lokunikezela inkxaso kwiGosa eLongamele iMali yaye amagosa enza umsebenzi woLawulo lweMali ngawo odwa amagosa anikezelwe kwiWCLC. Iinkonzo zesisa ezinikezelwa ngala magosa abalulekile kwimisebenzi kunye neenjongo zokuhanjiswa kweenkonzo zeWCLC ngoko ke intlawulo le inakanwa kwiNgxelo yeNtsebenzo yeMali yeWCLC njengoko kudingeka ngokwemigaqo yeGRAP 23.

Umlawuli: kwiiNkonzo zoBugcisa, iNkcubeko neLwimi, iGosa eLongamele iMali, yaye amagosa athile akwiCandelo: leeNkonzo zoBugcisa, iNkcubeko neLwimi enza imisebenzi emibini kuba enikezela iinkonzo kwiDCAS nakwiWCLC. Kunzima ukulilinganisela ixesha elichithwa ngala magosa kusenziwa imisebenzi yeWCLC. Njengomvuka woko ke, iinkonzo zesisa ezifumaneka kula magosa ayikwazi ukulinganiseka ngokuchanekileyo yaye azibandakanywanga kwiinkonzo zesisa ezinakanwa kwiNgxelo yeNtsebenzo yeMali yeWCLC njengoko kudingeka ngokwemigaqo yeGRAP 23 kuba ezi nkonzo zesisa zinikwa iWCLC azisikholisi isidingo sokunakanwa.

Ukwanda kwanyaka nanyaka kungenxa ubukhulu becala beenguqu kwiindleko zokuphila kweli thuba silishukuxayo.

INowuthi ezihlonyelwe kwiiNgxelo zeMali

Amanani ngokweRandi	2025	2024
13. Imali esusela kwimisebenzi		
Intsalela	3,985	36,426
Iintshukumo ezingenamali:		
Ingeniso: iiNkonzo zesisa	747,106	704,667
Inkcitho: iiNkonzo zesisa	(747,106)	(704,667)
Iinguqu kwikhapitali yokusebenza:		
Iintlawulo ezisusela kwiintengiselwano zonaniselwano	48	(63)
Iintlawulo ezisusela kwiintengiselwano zonaniselwano	11,499	-
	15,532	36,363

Ngenxa yenguqu ekunikezelweni ngokwemivo ukususela kwirandi ukuya kumawaka erandi, isixa sezifumaneka kwiintengiselwano ezingezizo ezonaniselwano kunyakamali u2023-2024, sasingazange sidizwe ngaphambili.

14. Amahlakani azalanayo

Ubudlelane	
Umxhasi omkhulu	IiSebe leMicimbi yeNkcubeko neMidlalo (iDCAS)
Ihlakani elikhulu	yiHeritage Western Cape
Ihlakani elikhulu	yiKomishoni yeNkcubeko yeNtshona Koloni

IDCAS inikezela ngendawo yokusebenzela kwiWCLC ukuze yenze imisebenzi yayo yezolawulo neyemali.

UMphathiswa weMicimbi yeNkcubeko neMidlalo njengoSomaqhuzu ulihlakani elizalanayo kwiWCLC ngokwemigaqo yeGRAP 20.

Amalungu eWCLC njengoko kudiziwe kwinothuthi 11 nakwiqumrhu eli angamahlakani azalanayo ngokwemigaqo yeGRAP 20.

IWCLC ithatyathwa yiBhodi yeeLwimi zoMzantsi Afrika ziZonke (iPanSALB) njengekomiti yeelwimi yephondo kwiNtshona Koloni. Iyasebenzisana ze inikezela iingcebiso kwiPanSALB ngemiba yeelwimi yeli phondo yaye ke ngoko ilihlakani elizalanayo ngokwemigaqo yeGRAP 20.

Onke amaSebe kunye namaQumrhu kaRhulumente akwiNtshona Koloni athatyathwa njengamahlakani azalanayo njengoko ephantsi kolawulo olunye lwendlu yowisomthetho yePhondo.

Iintengiselwano

Ingeniso efumaneke kumahlakani azalanayo

ISebe leMicimbi yeNkcubeko neMidlalo	313,000	303,000
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Iinkonzo zesisa ezifumaneke kumahlakani azalanayo

ISebe leMicimbi yeNkcubeko neMidlalo	747,106	704,667
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15. Ulawulo lomngcipheko

Iintshukumo eli Qumrhu zilibeka esichengeni sothotho lwemngcipheko yemali: umngcipheko weemakethe (umngcipheko wezinga lenzala yexabiso elihle, umngcipheko wezinga lenzala yokuphuma nokungena kwemali), umngcipheko wokuba sematyaleni kunye nomngcipheko wokubhanga.

Umngcipheko wokubhanga

Umngcipheko wokubhanga ngumngcipheko wokuba eli qumrhu alinakuba naho ukumelana nezidingo zalo ngokwemali njengoko lifika ixeshaloko. Ngokwezidingo zayo zokubolekisa, iqumrhu eli liqinisekisa ukuba zikho imali efanelekileyo ukuze libe nokumelana nezidingo zentsebenzo yalo ezilindelekileyo kwanezo zingalindelekanga. Zonke iintlawulo zeebhalansi zeeakhawunti zingena kwisithuba seentsuku ezingama30 omhla wokungena kwengxelo.

Uhlalutyo lweemvakalelo

Ngomhla wama31 kweyoKwindla ka2025, ukuba izinga lenzala kuthotho lwezixhobo ezahlukeneyo zemali bezikhe zibe ku1% nangaphezulu/nangaphantsi nazo zonke ezinye iiyantlukwano, intsalela yalo nyaka ibiya kuba ngamaR4 977 nangaphezulu/nangaphantsi.

Umngcipheko wokuba sematyaleni

Umngcipheko wokuba sematyaleni ubhekisa kumngcipheko elithi elinye iqumrhu lingabi nakumelana nemiqathango yesibhambathiso nto leyo ikhokelele kwilahleko yemali kweli qumrhu. Iqumrhu lamkele umgaqonkqubo wokusebenzisana namaqumrhu anakho ukufumana amatyala kuphela.

Umngcipheko wokuba sematyaleni ubandakanya ubukhulu becala kwiidipozithi zemali, ezilingana nemali, izixhobo zemali ezisuselayo kunye nabatyali borhwebo. Iqumrhu lidipozitha kwiibhanki ezinkulu kuphel ezineeprofayili ezintle ngokwamatyala yaye lisebenza nehla elinye kuphela.

Akukho zithintelo zamatyala ekuthe kwagqithiselwa kuzo kwisithuba sokuqulunqwa kwale ngxelo, yaye abaphathi abalidelanga zilahleko ngenxa yokungabikho ntsebenzo ngala maqumrhu.

Ukuba sesichengeni esikhulu somngcipheko wokuba sematyaleni.

Umngcipheko weli qumrhu wokuba sematyaleni kwinkalo yeemalimboleko kunye nezifumanekayo uphelele kwizixa ezikwiphepha leebhalansi.

Umngcipheko weemakethe

Iqumrhu alikho sichengeni somngcipheko weemakethe, ngenxa yokuba kulindeleke ukuba lihlawule ngokupheleleyo amaqumrhu eliwatyalayo kwisithuba seentsuku ezingama30 emva kokufumana i-invoysi njengoko kulindelekile ngokwemimiselo yesebe kwanangokwePFMA.

Umngcipheko wezinga lenzala

Iprofayili yomngcipheko yeli qumrhu ibandakanya iimalimboleko zamazinga azinzileyo nagungqayo, iibhalansi zeebhanki ezibeka eli Qumrhu kumngcipheko wezinga lenzala yexabiso elihle kwakunye nomngcipheko wezinga lenzala yokungena nokuphuma kwemali zingashwankathelwa ngolu hlobo:

Iiasethi zemali

Ezorhwebo kunye nezinye ezifumanekayo zikwizinga elizinzileyo. Abaphathi balawula umngcipheko wezinga lenzala ngokuthi baxoxele amazing anenzuzo kwiimalimboleko ezinamazinga agungqayo ze apho kukwazeka khona kusetyenziswe iimalimboleko ezinenzala ezinzileyo.

Abaphathi bakwanomgaqonkqubo ozinzisa inzala kwiimalimboleko kwakunye nenzala ehlawulwa kumatyala.

INowuthi ezihlonyelwe kwiiNgxelo zeMali

Amanani ngokweRandi

2025

2024

15. Ulawulo lomngcipheko (luyaqhuba)

Umngcipheko wezinga lenzala yokungena nokuphuma kwemali

Isixhobo semali	Iindeleke kwisithuba esingaphantsi konyaka	Iindeleke kwisithuba sonyaka ukuya kwemibini	Iindeleke kwiminyaka emibini ukuya kwemithathu	Iindeleke kwisithuba seminyaka emithathu- kuya kwemine	Iindeleke emva kweminyaka emihlanu
Imiqathango eqhelekileyo yamatyala - imali ekumaqumrhu okubhankisha ngoku	497,720	-	-	-	-
Imiqathango eyandisiweyo - iiNtlawulo	(11,499)	-	-	-	-
Isixa esiseleyo	486,221	-	-	-	-
Idlulile kodwa ayicwangciselwanga	-	-	-	-	-

16. Iintshukumo zasemva komhla wokunikezelwa kwengxelo

Akubangakho zintshukumo zibonakalayo ezingenazinguqu ezithe zenzeka emva kwexesha lokunikezelwa kwengxelo.

17. Iyantlukwano kwizabelomali

Iyantlukwano ephathekayo phakathi kwesabelomali kunye nezona zixa

17.1 Ingeniso yequmrhu engezizo iintengo

Ukungaqokeleleki ngokwaneleyo kungenxa ubukhulu becala yokwehla nokwenyuka kwizinga lenzala.

17.2 IiNveliso neeNkonzo

Intsebenziswano namahlakani kumaphulo apha thelele kwiilwimi ikhokelele ekongeni kweli Qumrhu.

18. Intsebenzo ngokweB-BBEE

Iinkcukacha ezingokuthotyelwa koMthetho weB-BBEE zibandakanyiwe kwingxelo yonyaka phantsi kwecandelo elisihloko sithi kweeNkcukacha ezingokuThotyelwa kweNtsebenzo yeB-BBEE.



Western Cape
Government



Western Cape Language Committee
Wes-Kaapse Taalkomitee
IKomiti yeelWimi yeNtshona Koloni



Western Cape Language Committee

Annual Report 2024/25

CONTENTS

PART A: GENERAL INFORMATION 3

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	8
6.	STRATEGIC OVERVIEW	9
6.1.	Vision	9
6.2.	Mission	9
6.3.	Values	9
7.	LEGISLATIVE AND OTHER MANDATES	9
8.	ORGANISATIONAL STRUCTURE	13

PART B: PERFORMANCE INFORMATION 14

1.	AUDITOR'S REPORT: PREDETERMINED OBJECTIVES	14
2.	OVERVIEW OF PERFORMANCE	14
2.1.	Service delivery environment	14
2.2.	Organisational environment	14
2.3.	Key policy developments and legislative changes	15
2.4.	Progress towards achievement of institutional impacts and outcomes	15
3.	INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION	16
3.1.	Programme: Western Cape Language Committee	16
3.2.	Outcomes, outputs, output indicators, targets and actual achievement	17
4.	REVENUE COLLECTION	18
5.	CAPITAL INVESTMENT	18

PART C: GOVERNANCE 19

1.	INTRODUCTION	19
2.	PORTFOLIO COMMITTEES	19
3.	EXECUTIVE AUTHORITY	19
4.	THE WESTERN CAPE LANGUAGE COMMITTEE	20
5.	RISK MANAGEMENT	23
6.	INTERNAL CONTROL UNIT	26
7.	INTERNAL AUDIT AND AUDIT COMMITTEES	26
8.	COMPLIANCE WITH LAWS AND REGULATIONS	27
9.	FRAUD AND CORRUPTION	28
10.	MINIMISING CONFLICT OF INTEREST	28
11.	CODE OF CONDUCT	28
12.	HEALTH SAFETY AND ENVIRONMENTAL ISSUES	28
13.	COMPANY/BOARD SECRETARY	28
14.	SOCIAL RESPONSIBILITY	28
15.	AUDIT COMMITTEE REPORT	29
16.	B-BBEE COMPLIANCE PERFORMANCE INFORMATION	33

PART D: HUMAN RESOURCE MANAGEMENT	34
1. INTRODUCTION	34
2. HUMAN RESOURCE OVERSIGHT STATISTICS	34
PART E: PFMA COMPLIANCE REPORT	35
1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES	35
1.1. Irregular expenditure	35
1.2. Fruitless and wasteful expenditure	37
1.3. Additional disclosure relating to material losses in terms of PFMA Section 55(2)(b)(i) & (iii)	38
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS	39
3. SUPPLY CHAIN MANAGEMENT	39
3.1. Procurement by other means	39
3.2. Contract variations and expansions	39
PART F: FINANCIAL INFORMATION	40
1. REPORT OF THE EXTERNAL AUDITOR	40
2. ANNUAL FINANCIAL STATEMENTS	44

PART A: GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	Western Cape Language Committee
REGISTRATION NUMBER:	Not applicable
PHYSICAL ADDRESS:	Protea Assurance Building Greenmarket Square Cape Town 8000
POSTAL ADDRESS:	Private Bag X9067 Cape Town 8000
TELEPHONE NUMBER/S:	+27 21 483 3889
EMAIL ADDRESS:	DCAS.Language@westerncape.gov.za
WEBSITE ADDRESS:	www.westerncape.gov.za/dept/cas
EXTERNAL AUDITORS:	Auditor General of South Africa 19 Park Ln Milnerton Cape Town 7441
BANKERS:	Nedbank 5 th Floor Nedbank Clock Tower V&A Waterfront Cape Town 8001
COMPANY/ BOARD SECRETARY	Not applicable

2. LIST OF ABBREVIATIONS/ACRONYMS

AA	Accounting Authority
AGSA	The Auditor-General of South Africa
AO	Accounting Officer
B-BBEE	Broad-based Black Economic Empowerment
CAE	Chief Audit Executive
CFO	Chief Financial Officer
DCAS	The Department of Cultural Affairs and Sport
DotP	The Department of the Premier
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
G, I & C	Governance, Innovation and Culture
GRAP	Generally Recognised Accounting Practice
IAF	Internal Audit Function
IPPF	International Professional Practices Framework
MEC	Member of the Executive Council
MTSF	Medium-Term Strategic Framework
NTR	National Treasury Regulation
PanSALB	The Pan South African Language Board
PERMPS	Provincial Enterprise Risk Management Policy and Strategy
PFMA	Public Finance Management Act, 1999
PLC	Provincial Language Committee
POPIA	Protection of Personal Information Act, 2013
PSP	Provincial Strategic Plan
QAIP	Quality Assurance and Improvement Programme
SASL	South African Sign Language
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
VIPs	Vision-Inspired Priorities
WCG	Western Cape Government
WCLC	Western Cape Language Committee

3. FOREWORD BY THE CHAIRPERSON

The Western Cape Language Committee (WCLC) is mandated to monitor the use of the three official languages of the province, namely, isiXhosa, English and Afrikaans, by the provincial government of the Western Cape, and to monitor the implementation of the Western Cape Language Policy. In addition, the WCLC advises the Provincial Minister responsible for language matters and the Pan South African Language Board (PanSALB) on language issues affecting the province. The WCLC also promotes multilingualism and contributes to the creation of favourable conditions for the development and use of historically marginalised languages such as Khoi, Nama, and San, as well as South African Sign Language (SASL).

The WCLC exceeded its project targets in 2024/25 by collaborating with key stakeholders within the language sector. One of these partnerships was with the Department of Correctional Services and the National Library of South Africa on the Funda Mzantsi Regional Competition. Programmes such as these recognise the significance of reading in the rehabilitation of prisoners and contributes towards the reduction of reoffences.

The WCLC hosted a programme on Africa Day with the Department of Cultural Affairs and Sport (DCAS) to promote SASL. SASL promotional programmes are essential for ensuring equal communication access, inclusion, and respect for the rights and culture of deaf individuals.

The promotion, preservation and development of marginalised languages is crucial for preserving cultural identity, fostering inclusion, and ensuring linguistic diversity and equal access to education and opportunities. To this end, the Entity collaborated with the Centre for Multilingualism and Diversities Research at the University of the Western Cape to host a Kaaps Symposium.

Further partnerships took place with DCAS and the Cochoqua Khoisan Tribal House to commemorate Heritage Day, where the Teach Yourself Nama booklets and flash drives were shared with participants. The WCLC commemorated International Mother Language Day by hosting an isiXhosa Spelling Bee Competition for Grade 4 students with various partners.

The Entity maintained its partnership with DCAS, PanSALB, and other specialist stakeholders to translate the table tennis rule book into isiXhosa. Translating sports rule books is vital for ensuring fair play, equal participation, and clear understanding of the game by athletes, officials, and fans across different languages and cultures.

Collaborations are essential for pooling resources, expertise, and perspectives to achieve shared goals more effectively and efficiently. The WCLC will thus continue to adopt the Managed Network Model in its work through partnerships with PanSALB, DCAS and other relevant sector institutions and organisations.

I wish to convey my deep appreciation to the outgoing WCLC members for their dedication and valuable contributions. A huge thank you to the DCAS officials, former Minister Anroux Marais, and current Minister Ricardo Mackenzie for their unwavering support. The Entity leaves behind a strong legacy of clean audits, robust partnerships, and enhanced language development. I extend my best wishes to the new WCLC and encourage it to continue upholding the Batho Pele principles in its service to the people of the Western Cape.



Genevieve Lentz
Chairperson
29 August 2025



4. ACCOUNTING AUTHORITY (AA) OVERVIEW

The Western Cape Language Committee’s Annual Report for 2024/25 has been drafted to align to Section 55 (1) (d) of the Public Finance Management Act (PFMA), Act 1 of 1999.

General financial review

Despite operating with a small budget, the Entity effectively managed its resources and surpassed its targets by implementing a Managed Network Model. This approach involved strategic partnerships with organisations such as DCAS, PanSALB, and others involved in language promotion and development. By pooling human and financial resources, the Entity was able to meet its obligations under the Western Cape Provincial Languages Act, No. 13 of 1998. No significant financial issues were reported during the review period, and all financial transactions were conducted in line with established policies and procedures.

Spending trends

Economic Classification	2024/25			2023/24		
	Budget	Actual Expenditure	(Over)/ under Expenditure	Budget	Actual Expenditure	(Over)/ under Expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	361	350	11*	321	309	12
Total expenditure	361	350	11	321	309	12

* The Entity collaborated with DCAS and other organisations on language projects which resulted in savings for the year under review.

Capacity constraints

The Committee did not have capacity constraints.

Discontinued key activities/activities to be discontinued

The Committee did not discontinue any key activities nor intends to have any activities discontinued in future.

New or proposed key activities

The WCLC did not introduce or propose new key activities.

Roll-over of funds

None

Supply Chain Management (SCM) and existing SCM processes and systems

The WCLC maintains robust SCM processes and systems, with valuable support from DCAS. These systems fully comply with all relevant legislative and regulatory requirements. During the review period, the Committee avoided any unauthorised, fruitless, irregular, or wasteful expenditure, demonstrating effective resource management. Through regular audits and ongoing SCM process improvements, potential risks are successfully identified and mitigated.

Unsolicited bid proposals

None

Challenges experienced and how these were resolved

The departure of a deaf committee member created a gap in specialised advisory support for deaf community needs. To address this challenge, the WCLC leveraged its partnership network, establishing valuable collaborations with organisations such as PanSALB. These strategic alliances provided access to external expertise, effectively mitigating the impact of this representation gap.

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

None. The WCLC received a clean audit for the previous financial year.

Outlook/Plans for the future to address financial challenges

The WCLC remains committed to advancing the Managed Network Model while fostering collaborative relationships with strategic partners. Through these coordinated efforts, we will ensure the implementation of a comprehensive and unified approach to language matters throughout the Western Cape.

Events after the reporting date

None

Economic Viability

The WCLC remains both economically viable and operationally stable thanks to the continued support from DCAS. This support is vital, particularly through the provision of an operational subsidy, which enables the WCLC to sustain its core functions and deliver essential services effectively. Furthermore, the secondment of departmental staff significantly enhances the WCLC's human resource capacity, ensuring it can manage its responsibilities and address language-related issues efficiently.

Acknowledgements and Appreciation

We wish to convey our profound appreciation to Minister Anroux Marais, who served as the previous Minister, and to Minister Ricardo Mackenzie, who also subsequently assumed ministerial responsibilities during the period under review. Our gratitude extends equally to the dedicated officials of DCAS, whose diligent support was crucial in enabling the WCLC to achieve all its annual targets.



Genevieve Lentz

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 Generally Recognised Accounting Practice (GRAP) standards applicable to the Public Entity.

The Accounting Authority is responsible for the preparation of the Annual Financial Statements and for the judgements made in this information.

The Accounting Authority is responsible for establishing and implementing a system of internal control, which 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



Genevieve Lentz
On behalf of the Accounting Authority
29 August 2025

6. STRATEGIC OVERVIEW

6.1. Vision

The empowerment of all the people of the Western Cape through language; the enhancement of human dignity through mutual respect for language and the promotion of multilingualism.

6.2. Mission

To monitor the use of the three official languages of the Western Cape; to monitor the implementation of the Western Cape Language Policy and to advise the Minister tasked with language matters and PanSALB on language matters in or affecting the Province.

6.3. Values

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

7. LEGISLATIVE AND OTHER MANDATES

The WCLC is a schedule 3C entity in terms of the Public Finance Management Act, 1999.

7.1 Constitutional mandates

Section	Description
Constitution of the Republic of South Africa, 1996	
Section 6(3), (4) and (5): Language	<p>The Western Cape Government (WCG) must, by legislative and other measures, regulate and monitor its use of official languages. All official languages must enjoy parity of esteem and must be treated equitably. The WCLC collaborates with PanSALB to promote the three official languages of the province and to create conditions for the development and use of the Khoi, Nama and San languages and SASL.</p> <p>The WCLC, in collaboration with DCAS, is responsible for monitoring and evaluating the implementation of the Western Cape Language Policy, adopted in 2001. DCAS has oversight of the WCLC and provides the Entity with administrative and financial support.</p>
Section 30: Language and culture	The WCLC 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 WCLC 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 WCLC cooperates with all spheres of government in the execution of its mandate.
Schedule 4: Functional areas of concurrent national and provincial legislative competence	With regard to language policy and the regulation of official languages to the extent that the provisions of section 6 of the Constitution expressly confer legislative competence upon the Western Cape Provincial Parliament, the WCLC works closely with the national Department of Sport, Arts and Culture and associated organs of state on language policy matters.

Section	Description
Constitution of the Republic of South Africa, 1996	
Section 195: Basic values and principles governing public administration	DCAS officials responsible for supporting the execution of the mandate of the WCLC must ensure the efficient, economic and effective use of resources. Programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.
Constitution of the Western Cape, 1997 (Act 1 of 1998)	
Section 5	<p>For the purposes of the Western Cape Government:</p> <p>(a) the official languages, namely, English, isiXhosa and Afrikaans of the province must be used; and</p> <p>(b) the languages must enjoy equal status.</p> <p>The WCLC must monitor the use of isiXhosa, Afrikaans and English in the Western Cape.</p> <p>The WCLC must also implement practical and positive measures to help elevate the status and advance the use of those indigenous languages of the Western Cape whose status and use have historically been diminished.</p>
Section 81(d)	The Western Cape Government must adopt and implement policies to actively promote and maintain the welfare of the people of the Western Cape, including policies aimed at achieving the promotion of respect for the rights of cultural, religious and linguistic communities in the Western Cape.

7.2 Legislative mandates

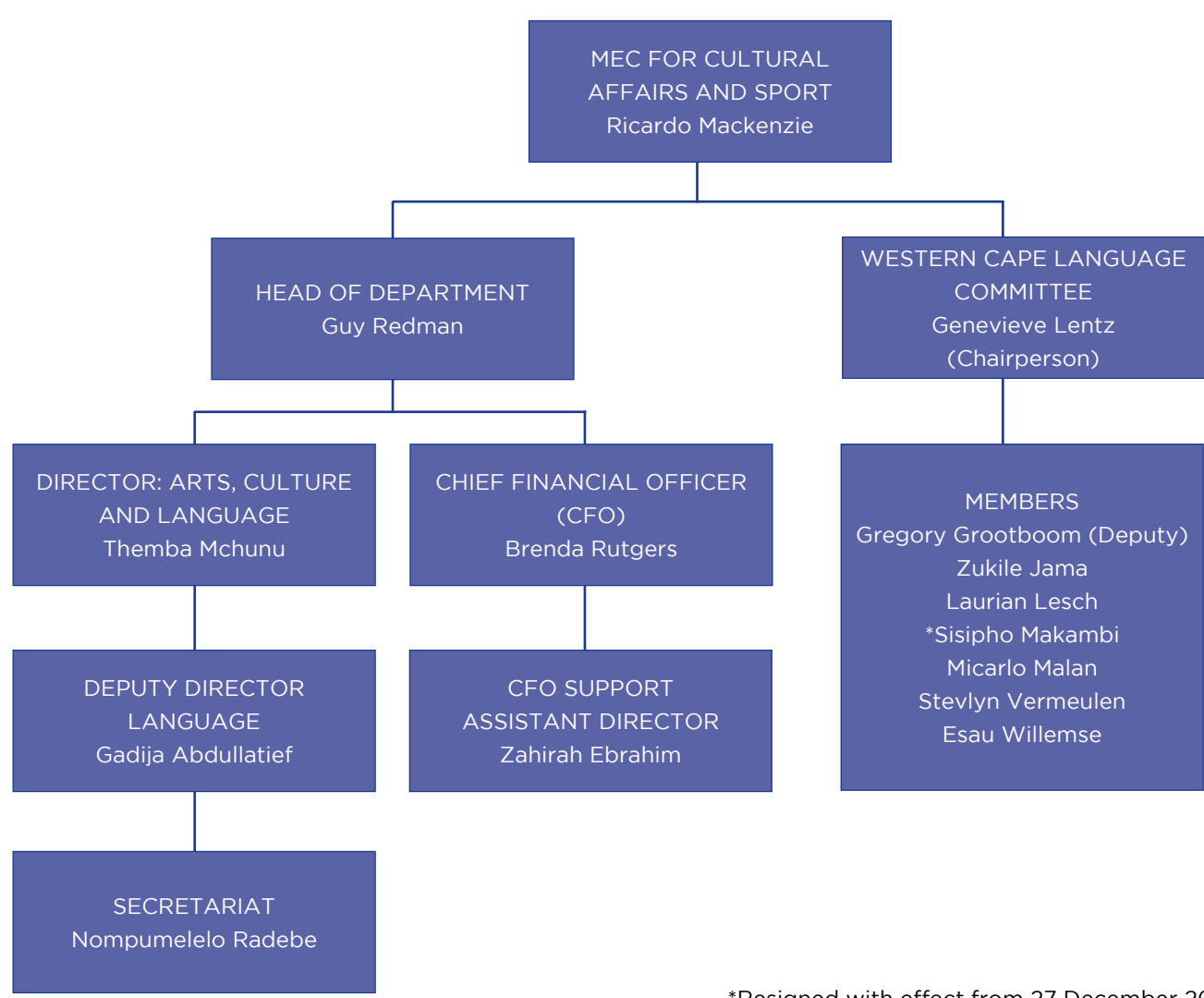
Legislation	Reference	Description
Constitution Eighteenth Amendment Act	Act 3 of 2023	The Act amends section 6 of the Constitution of the Republic of South Africa, 1996, by the addition of SASL as one of the official languages of South Africa.
Pan South African Language Board Act	Act 59 of 1995	Amongst other things, this Act stipulates that PanSALB should establish a Provincial Language Committee (PLC) in every province. The WCLC is recognised by PanSALB as its PLC for the Western Cape. It provides PanSALB with advice on language matters in the province.
Protection of Personal Information Act (POPIA)	Act 4 of 2013	<p>The Act promotes the protection of personal information processed by public and private bodies; to introduce certain conditions so as to establish minimum requirements for the processing of personal information. In addition, the Act provides for the establishment of an Information Regulator to exercise certain powers and to perform certain duties and functions in terms of this Act and the Promotion of Access to Information Act, 2000.</p> <p>The Act further provides for the issuing of codes of conduct; for the rights of persons regarding unsolicited electronic communications and automated decision making; to regulate the flow of personal information across the borders of the Republic; and to provide for matters connected therewith.</p>
Public Finance Management Act (PFMA)	Act 1 of 1999	The WCLC must submit quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.

Legislation	Reference	Description
South African Language Practitioners' Council Act, 2014	Act 8 of 2014	When the South African Language Practitioners' Council is established, it will have the power, among other things, to register and accredit language practitioners, to put a code of conduct in place, and to regulate language practice.
Traditional and Khoi-San Leadership Act	Act 3 of 2019	The Act provides for: <ul style="list-style-type: none"> the recognition of traditional and Khoi-San communities, leadership positions and for the withdrawal of such recognition; the functions and roles of traditional and Khoi-San leaders; the recognition, establishment, functions, roles and administration of kingship or queenship councils, principal traditional councils, traditional councils, Khoi-San councils and traditional sub-councils, as well as the support to such councils; the establishment, composition and functioning of the National House of Traditional and Khoi-San Leaders; the establishment of provincial houses of traditional and Khoi-San leaders; the establishment and composition of local houses of traditional and Khoi-San leaders; the establishment and operation of the Commission on Khoi-San Matters; a code of conduct for members of the National House, provincial houses, local houses and all traditional and Khoi-San councils; and regulatory powers of the Minister and Premiers.
Use of Official Languages Act	Act 12 of 2012	This Act specifically applies to national departments, national public entities and national public enterprises. If aspects of the Act were to have an impact on language policy and practice in the Western Cape, the WCLC would have a mandate to play a role.
Western Cape Provincial Languages Act	Act 13 of 1998	The WCLC must, among other things: <ul style="list-style-type: none"> monitor the use of Afrikaans, English and isiXhosa by the Western Cape Government make recommendations to the MEC (Member of the Executive Council) and the Provincial Parliament on any proposed or existing legislation, practice and policy affecting language in the Western Cape actively promote the principle of multilingualism actively promote the development of previously marginalised indigenous languages advise the MEC and the Western Cape Cultural Commission on language matters in the Province advise PanSALB on language matters in the Western Cape.

7.3 Policy mandates

Policy	Description
Code of Conduct for WCLC Members	The primary purpose of the Code is to promote exemplary conduct amongst members to give the WCLC institutional credibility.
Enterprise Risk Management (ERM) 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.
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.
Fraud Prevention Plan	The policy provides response mechanisms to report investigate and resolve incidents of fraud which impact on the Entity.
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.
National Language Policy Framework (2003)	This policy provides a national framework for the application of the provisions of the Constitution and legislative mandates to all organs of state, including the WCLC. It also sets out principles and implementation strategies to be followed.
Remuneration of Members	To facilitate payment to members of the WCLC nominated to attend conferences, projects, meetings, and workshops on behalf of the Entity.
SCM Delegation	Delegations of power issued by the Accounting Authority in terms of section 44(1) and 44(2) of the PFMA.
Supply Chain Management	To regulate supply chain management within the Entity.
Western Cape Language Policy (published in the Provincial Gazette as PN 369/2001 of 27 November 2001)	The WCLC is obliged to monitor the implementation of this policy.

8. ORGANISATIONAL STRUCTURE



*Resigned with effect from 27 December 2024

PART B: PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General of South Africa (AGSA) currently performs the necessary audit procedures on the performance information to provide limited assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the Auditor's Report.

Refer to page 40 for the Report of the Auditor-General, published in Part F: Financial Information.

2. OVERVIEW OF PERFORMANCE

2.1. Service delivery environment

The WCLC facilitated language development as an essential communication and expression medium through active promotion of the Western Cape Language Policy while championing indigenous languages and SASL. Operating within a Managed Network Model framework, the Entity established strategic partnerships with various language promotion organisations, effectively leveraging collective resources and expertise to create a more cohesive and sustainable impact on the provincial language landscape.

Throughout the year, the WCLC held six formal meetings and conducted two awareness campaigns advancing the Western Cape Language Policy implementation. Four projects promoting indigenous languages were also completed. The Entity exceeded its project targets, attributing this success to the effective application of the Managed Network Model approach.

A productive and collaborative relationship with PanSALB was maintained, ensuring coordinated efforts addressing language matters across the province.

2.2. Organisational environment

The WCLC is established in terms of Section 6 of the Western Cape Provincial Languages Act, No. 13 of 1998. According to the Act, Members of the WCLC are appointed for a three-year term. A maximum of 11 members may be appointed to the WCLC. Members are appointed through a public nomination and shortlisting process, facilitated by the relevant Committee in the Legislature, followed by appointment by the Provincial Minister. The current WCLC was established on 1 February 2022 and its term ended on 30 April 2025.

The members of the WCLC are collectively the Accounting Authority of the Entity, which is responsible for all governance-related matters in terms of Sections 49 to 57 of the PFMA. A decision was taken on 10 February 2022 that the Chairperson, in terms of Section 56 of the PFMA, would fulfil the responsibility of the Accounting Authority, on behalf of the Public Entity. Should the Chairperson be unavailable, then the Deputy Chairperson fulfils the responsibility of the Accounting Authority, on behalf of the Public Entity.

In terms of section 17 of the Western Cape Provincial Languages Act, 1998, officials in the Language Services component of DCAS provide administrative support to the WCLC. The administrative work entails providing content and procedural support and managing all arrangements necessary for the effective functioning of the Entity. Financial management support functions are performed by staff in the DCAS Finance Public Entity Support component.

All administrative-related documents of the WCLC are maintained at the Language Services Unit and financial-related documents are with the Finance Public Entity Support component. Documents are saved to the online Enterprise Content Management system, for safekeeping, easy retrieval, and institutional memory.

WCLC members are not full-time office bearers and this together with the Entity's limited operational funding restricted the scope of projects the Entity could undertake and complete. The departure of the deaf representative

created an additional gap in expertise. However, strategic partnerships with the Language Services Unit and various language organisations helped overcome these challenges, allowing the WCLC to successfully fulfil its mandate.

2.3. Key policy developments and legislative changes

The Constitution Eighteenth Amendment Act was passed in 2023. The Act amended Section 6(1) of the Constitution of South Africa, 1996, allowing for the recognition of SASL as one of official languages of the country. It creates standard conditions for the advancement of SASL and raising awareness around the needs of the deaf. This landmark decision aligns with the WCLC’s active promotion of SASL and the needs of the deaf in its existing programmes.

2.4. Progress towards achievement of institutional impacts and outcomes

The Entity’s planned outcomes as per its Strategic Plan are reflected below, indicating progress made towards the achievement of the Entity’s impact statement.

Impact statement: The Western Cape Language Committee through its activities, endeavours to empower individuals through language and create inclusive and cohesive communities.

Outcome 1	Empowered citizens and inclusive and cohesive communities
Outcome Indicator	Promotion and development of the languages of the Western Cape and marginalised indigenous languages

During 2024/25, the WCLC contributed to the National Outcomes of the Medium-Term Strategic Framework (MTSF) 2019-2024 as follows:

MTSF Priority	Committee contribution
Priority 3: Education, skills and health	Promoted the principle of multilingualism in the Western Cape through forged partnerships. Improved its working relationship with PanSALB and other language bodies and institutions. Promoted the development and advancement of previously marginalised indigenous languages and SASL in order to increase awareness and encourage communication in these languages among the residents of the Western Cape. Advised the Minister and PanSALB on language matters affecting the Western Cape. Consulted relevant stakeholders and remained abreast of relevant research relating to language matters affecting the province.
Priority 6: Social cohesion and safe communities	In order to increase awareness and use of the three official languages and SASL among the residents of the Western Cape, the WCLC fostered social cohesion and safe communities by promoting multilingualism, marginalised indigenous languages and SASL through its programmes.
Priority 7: A better Africa and World	In support of regional and continental integration, the WCLC celebrated and promoted select national and international dates of significance to foster social inclusion.

The WCLC’s outcome indicator is linked to the services and programmes of DCAS, which in turn is linked to the Western Cape Government’s Provincial Strategic Plan (PSP) Vision-Inspired Priorities (VIPs), particularly relating to VIP 1: Safe and Cohesive Communities and VIP 3: Empowering People.

The Western Cape Government’s Recovery Plan focuses on jobs, safety and wellbeing. Safety and wellbeing are particularly relevant to the work of the Committee. Through mother tongue language promotion and empowerment, the WCLC contributed towards opportunities for residents of the Western Cape to shape their lives and the lives of others, to ensure a meaningful and dignified life, which in turn would create socially cohesive communities.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1 Programme: Western Cape Language Committee

The purpose of the WCLC is to monitor the use of the three official languages of the Western Cape; to monitor the implementation of the Western Cape Language Policy and to advise the Minister tasked with language matters and PanSALB on language matters in or affecting the Province.

Linked to the Safety Priority, the WCLC has been collaborating with the Department of Correctional Services and the National Library of South Africa since 2022 on the Funda Mzantsi Regional Competition and continued with this partnership in 2024. WCLC members Genevieve Lentz, Stevlyn Vermeulen, Micarlo Malan and Laurian Lesch were also adjudicators at the event, which took place on 14 and 15 August 2024 at Pollsmoor Prison. This annual competition, which aims to promote a culture of reading and literacy among offenders, brought together 14 Book Clubs, representing a total of 140 offenders. The participants showcased their reading, spelling, and debating skills across five languages, namely, isiXhosa, isiZulu, Sesotho, English and Afrikaans. Programmes like these recognise the role reading plays in the rehabilitation of offenders and mitigating the recurrence of criminal activities.

The WCLC and DCAS celebrated Africa Day at the Cape Town Central Station Taxi Rank on 24 May 2024 through the promotion of SASL. The WCLC had previously procured SASL playing cards from the National Institute for the Deaf. WCLC Chairperson, Genevieve Lentz accompanied DCAS staff to the taxi rank, where SASL playing cards and copies of the SASL alphabet were distributed and explained to commuters and staff working there. Participants showed a keen interest in the content that was shared with them.

To commemorate Youth Month, WCLC member Gregory Grootboom organised a SASL introductory session in Groot Brakrivier, Mossel Bay on 19 June 2024, in conjunction with the local United Reformed Church. The programme objectives were to make young people aware of SASL, destigmatise its users and create a greater awareness of SASL. The group consisted of both elderly and young people. A SASL teacher from Carpe Diem School facilitated the training session. SASL playing cards that were donated by the WCLC and copies of the SASL alphabet were distributed and explained to participants.

The WCLC collaborated with the Centre for Multilingualism and Diversities Research at the University of the Western Cape in hosting a Kaaps Symposium on 15 and 16 August 2024. The programme consisted of fourteen speakers and the topics ranged from general linguistics to the cultural elements of Kaaps. WCLC members Laurian Lesch and Stevlyn Vermeulen attended the symposium.

On 24 September 2024, WCLC Chairperson Genevieve Lentz attended an event hosted by DCAS and the Cochoqua Khoisan Tribal House to celebrate Heritage Day. The event was celebrated under the theme "*The Restoration of Humanity*". The Teach Yourself Nama booklets and flash drives were distributed to attendees.

WCLC member, Zukile Jama attended a basic SASL training course for family members of deaf persons from 16 to 20 September 2024. The course was arranged in partnership with DCAS, PanSALB and Al Waagah Institute for the Deaf. During the five days of training, attendees completed a portfolio of evidence in the form of formative and summative assessments which included classwork and homework. Participants were given feedback after each assessment. Upon completion of the course, participants were awarded certificates of participation.

The WCLC celebrated International Mother Language Day on 22 February 2025 by hosting an isiXhosa Spelling Bee Competition for Grade 4 learners. Other partners who formed part of the project were DCAS, the Western Cape Department of Education, the PanSALB Western Cape Provincial Office, Cape Peninsula University of Technology, Iziko Museums of South Africa, National Library of South Africa and the University of Cape Town. The event was attended by learners and educators from various primary schools in the Western Cape. The theme of the event was "*Language plays a crucial role in both education and sustainable development, serving as the main communication channels for knowledge dissemination and cultural preservation*".

During the year under review, the WCLC continued its collaboration with DCAS in the process of translating the rule books of various sporting codes into isiXhosa in order to increase accessibility to and compliance with these rules. Previously DCAS translated and launched rule books for chess, cricket, netball, boxing and cycling. The development of translated rule books ensures the promotion of multilingualism in the sport environment. During 2024/25, DCAS translated the table tennis rule book. The translation of the rule books was facilitated by the Language Services Unit at DCAS and approved by the WCLC, PanSALB and other expert stakeholders in terminology development to ensure that the translations were consistent and complete.

On 28 March 2025, Committee members Genevieve Lentz and Zukile Jama attended the inaugural IsiXhosa Literary Competition Ceremony hosted by the Multilingualism Education Project (MEP) at the University of Cape Town, which is dedicated to promoting literacy and celebrating the rich cultural heritage of the isiXhosa language.

The WCLC appointed a sub-committee to assess the implementation of the Western Cape Language Policy by WCG departments. The project also sought to identify any challenges departments faced in implementing the Policy and to establish what measures were planned, if any, to fully implement the Policy. Members of the sub-committee were Laurian Lesch, Stevlyn Vermeulen, Zukile Jama and Micarolo Malan. The report of the sub-committee will be tabled and considered by the newly appointed WCLC at its first meeting after which the report will be shared with relevant departments.

3.2 Outcomes, outputs, output indicators, targets and actual achievement

Outcome	Output	Output indicator	Audited actual performance	Audited actual performance	Planned annual target	Actual achievement	Deviation from planned target to actual achievement	Reasons for deviations
			2022/23	2023/24	2024/25	2024/25	2024/25	
Empowered citizens and inclusive and cohesive communities	Language Policy implementation surveys or questionnaires or awareness campaigns or follow-up projects completed	Number of activities that promote the implementation of the Western Cape Language Policy	2	3	1	2	+1	Through the collaboration with other organisations an additional project was possible.
	Indigenous language promotion projects completed	Number of projects that promote indigenous languages	3	3	1	4	+3	Through the collaboration with other organisations additional projects were possible.
	Formal engagements to implement the WC Language Policy	Number of formal engagements to implement the WC Language Policy	6	6	6	6	-	

Linking performance with budgets

The WCLC aligned its budget to its key performance areas as set out in its Annual Performance Plan 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	361	350	11*	321	309	12
Total expenditure	361	350	11	321	309	12

* The Entity collaborated with DCAS and other organisations on language projects which resulted in savings for the year under review.

Strategy to overcome areas of under performance

All planned targets as reflected in the 2024/25 Annual Performance Plan were achieved.

4. REVENUE COLLECTION

Source of Income	2024/25			2023/24		
	Estimate	Actual Amount	(Over)/ under collection	Estimate	Actual Amount	(Over)/ under collection
	R`000	R`000	R`000	R`000	R`000	R`000
Transfer Payment	313	313	0	303	303	0
Interest Income	48	41	7*	18	42	(24)
Total	361	354	7	321	345	(24)

*The under collection is mainly due to the fluctuation in the interest rate.

5. CAPITAL INVESTMENT

Not applicable

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.

2. PORTFOLIO COMMITTEES

The Standing Committee on Police Oversight, Community Safety, Cultural Affairs and Sport and the Standing Committee on Public Accounts (SCOPA) have an oversight responsibility over the work of the WCLC. The following hearings took place in 2024/25:

Standing Committee on Police Oversight, Community Safety and Cultural Affairs and Sport	
Date of meeting	Matter under consideration
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]

Standing Committee on Public Accounts (SCOPA)	
Date of meeting	Matter under consideration
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.

SCOPA Resolutions

One Resolution was published for the Entity, namely that the Entity develops and implements a monitoring and evaluation mechanism that will mitigate risk in all future instances.

3. EXECUTIVE AUTHORITY

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

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

4. THE WESTERN CAPE LANGUAGE COMMITTEE

4.1 Introduction

The WCLC is established in terms of the Western Cape Provincial Languages Act, 1998.

4.2 The role of the Committee

The Western Cape Provincial Languages Act, 1998, provides that the WCLC must, amongst other things:

- monitor the use of Afrikaans, English and isiXhosa by the WCG;
- make recommendations to the Provincial Minister and the Provincial Parliament on proposed or existing legislation, practice and policy dealing directly or indirectly with language in the Western Cape;
- actively promote the principle of multilingualism;
- actively promote the development of previously marginalised indigenous languages;
- advise the Provincial Minister and the Western Cape Cultural Commission on language matters in the Province; and
- advise PanSALB on language matters in the Western Cape.

4.3 Committee charter

The Western Cape Language Committee does not have a formal charter but is guided by the Western Cape Provincial Languages Act.

Composition of the Committee for the period 1 April 2023 to 31 March 2025

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Area of expertise	Board directorships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended
Gregory Allen Grootboom	Deputy Chairperson (As at 10 February 2022)	1 February 2022	N/A	BA (Afrikaans and Psychology); HED; B Ed (Psych), M Ed (Psych); and PhD in Educational Psychology	Language education; Previous member of Parliamentary Committee on Arts and Culture	N/A	N/A	6
Zukile Jama	Member	1 February 2022	N/A	BA (History, English and isiXhosa); BA Honours (African Languages); and MA in African Languages (with specialisation in isiXhosa)	Language trainer; Translation and proofreading isiZulu, isiXhosa; and Kiswahili technical/legal documents	N/A	N/A	3
Genevieve Lentz	Chairperson (As at 10 February 2022)	1 February 2022	N/A	BA Language and Communication; BA Hons (English); Post Graduate Certificate in Education B-Tech Public Relations; and MEd Education	Language education; plan, organise and implement appropriate language Instructional programme in a learning environment	N/A	N/A	5
Laurian Lesch	Member	1 February 2022	N/A	BA Language and Culture; BA(Hons) African Languages; and Masters in African Languages; PhD in Linguistics	Language planning and policy; Second language acquisition; Editing and lexicography	N/A	N/A	6
Sisipho Makambi	Member	1 August 2022	27 December 2024	Bachelor of Social Science; BA (Hons) African Languages	Advancement of marginalised languages	N/A	N/A	0

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Area of expertise	Board directorships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended
Micarulo Malan	Member	1 February 2022	N/A	Practical labour law course; Office administration diploma; Bachelor of Laws.	Advancement of marginalised languages	N/A	N/A	5
Stevlyn Vermeulen	Member	1 February 2022	N/A	BA Language and Culture; and Postgraduate short course in editing methodology	Language development; and Editor	N/A	N/A	6
Esau Willemsse	Member	1 February 2022	N/A	Dip. Theology; Honours Theology; Masters in Theology; Doctor of Philosophy	English and Afrikaans Author	N/A	N/A	6

Remuneration of Committee Members

The service benefit packages of office bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Chairperson's rate is R475.00 per hour, the Deputy Chairperson's rate is R321.00 per hour and rate for members is R272.00 per hour.

Name	Initial	Remuneration R`000	Other allowance R`000*	Total R`000
Grootboom	G (Deputy Chairperson)	4	18**	22
Jama	Z	2	1	3
Lentz	G (Chairperson)	15	1	16
Lesch	L	12	1	13
Vermeulen	S	12	2	14
Willemse	E	4	4	8
Total		49	27	76

*Other allowances include transport and accommodation, where applicable.

** The member is based in Klein Brakrivier and was eligible to claim for kilometres travelled to and from meetings.

5. RISK MANAGEMENT

The WCLC participates in the Enterprise Risk Management and Ethics Committee (ERMECO) of DCAS to assist the Accounting Authority in executing its responsibilities relating to risk management.

Enterprise Risk Management Policy and Strategy

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

The Enterprise Risk Management (ERM) strategy and implementation plan outlines how the 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 PFMA, 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 Accounting Officer (AO) and selected members of DCAS' management team and is chaired by the AO of DCAS. 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 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	2
Ms J Boule	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	Chief Risk Advisor, DoTP	3
Mr E Peters	Chief Risk Advisor, 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 and AA;
- Monitored and reviewed risks in set grouped categories of appetite ranges, reviewed and applied appropriate risk appetite and tolerances guided by the PERMPS adopted by Provincial Top Management;
- Reported to the AO any material changes to the risk profile;
- Confirmed the citizen-centric strategic risks. This illustrates the efforts in addressing the contributing factors and impacts that relate directly to the citizen;
- Received and considered risk intelligence and trend reports;
- Identified emerging risks;
- Reviewed risks that are outside the tolerance levels for further action/attention;
- Monitored the implementation of the Fraud and Corruption Prevention Implementation Plan;
- Monitored the implementation of the ERM Policy, Strategy and Implementation Plan;
- Evaluated the effectiveness and mitigating strategies to address the material, ethics and economic crime risks;
- Provided oversight on ethics management in the Department.

Key risks considered and addressed during the year

The risk “**The WC Language Policy is not fully implemented by certain Provincial departments**” was identified after a biennial survey was conducted. The Committee does not have control over the execution of the language policy in other WCG departments.

The WCLC is currently experiencing inadequate physical and financial resources to deliver on the WCLC mandate because of austerity measures and will therefore collaborate with entities sharing similar mandates to mitigate the risk, e.g. PanSALB, which will allow for the sharing of expertise and non-duplication of projects amongst entities.

Management of risks

Risk assessments are conducted to determine the effectiveness of the Department’s risk management strategy and to identify new and emerging risks because of changes in the internal and/or external environment. Each risk was deliberated and debated during the year and presented at the quarterly ERMECO meetings. Senior managers were required to provide feedback on progress with implementation of action plans to reduce the likelihood of risks materialising and/or the impact should they materialise. ERMECO also referred risks back to the Entity that should be analysed more extensively and recommended additional mitigations or actions to manage risks. Management takes ownership of risks and often discusses risk matters at various platforms as part of its culture in an effort to constrain risks in a collaborative and innovative way. The ERM Policy and Strategy is circulated to all officials on an annual basis for all levels of staff to stay abreast of enhancements that have been effected and as a means of embedding risk management. Bespoke and generic risk awareness sessions were also conducted to share benchmarking elements to aid risk management maturity. Activities detailed in the implementation plan are perpetually monitored and periodically reported on, in the same way that Annual Performance Plan 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.

Key emerging risks for the following financial year

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

Conclusion

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

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

The ERMECO's focus on Ethics within the Public Entity is in line with the leadership and management culture that is included within the Public 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 AGSA, Programme Managers, and the Minister 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 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 National Treasury Regulation (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 DCAS were reviewed and approved by the Wellbeing Cluster Audit Committee on 9 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 AO on internal audit activities for the Department and administratively to the Deputy Director-General: 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 Programme (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 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. If, after investigation, fraud, theft or corruption is confirmed, the employee who participated in such acts is subjected to a disciplinary hearing. The WCG representative initiating the disciplinary proceedings is required to recommend dismissal of the employee concerned.

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

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.

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

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

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

10. MINIMISING CONFLICT OF INTEREST

To ensure that there are no conflicts of interest in respect of WCLC Members, all members sign a declaration of interest form and this is a standing agenda item at all WCLC meetings, where members have to declare any conflict. 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

DCAS provides the WCLC with office space.

13. COMPANY/BOARD SECRETARY (IF APPLICABLE)

Not applicable

14. SOCIAL RESPONSIBILITY

Not applicable.

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 Cilliers	CA (SA)	South African Institute of Chartered Accountants	01 January 2022	31 March 2025	7	Yes	No	2	1
Ms Fayruz Mohamed	CA (SA)	South African Institute of Chartered Accountants, Institute of Directors, Chartered Institute for Securities and Investments	1 January 2022	31 March 2025	6	Yes	No	3	1
Ms Judy Gunther	B Compt M Cost Accounting CIA; CRMA	Institute of Internal Auditors, South African Institute of Chartered Accountants	1 January 2022	31 March 2025	6	Yes	No	2	2

Part 3: Audit Committee Focus Areas

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

The Department and its related Entities 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**

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

- **Effectiveness of risk management**

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

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

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

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

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

- **Evaluation of Annual Financial Statements**

The Audit Committee has:

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

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

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

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

- **Any other issues**

None

- **Conclusion**

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



Dr G Lawrence

Chairperson of the Wellbeing Cluster Audit Committee

Date: 08 August 2025

16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Staff are employed by the Department of Cultural Affairs and Sport.

2. HUMAN RESOURCE OVERSIGHT STATISTICS

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

PART E: PFMA COMPLIANCE REPORT

1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

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

Reconciling notes

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

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

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

c) Details of irregular expenditure condoned

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

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

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

e) Details of irregular expenditure recoverable

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

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

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

Additional disclosure relating to Inter-Institutional Arrangements

 g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution *is not* responsible for the non-compliance)

Description
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		

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

Disciplinary steps taken
Not Applicable

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

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

Reconciling notes

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

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

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

c) Details of fruitless and wasteful expenditure recoverable

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

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

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

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

Disciplinary steps taken
Not applicable

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

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

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

b) Details of other material losses

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

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>	-	-
Total	-	-

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>	-	-
Total	-	-

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	22	117
Invoices paid within 30 days or agreed period	22	117
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*	Limited Bid	WCLC_ORD-POA40872	31
Total				31

* 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 expansion

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
Not Applicable						
Total				-	-	-

Report of the Auditor-General to Western Cape Provincial Parliament on Western Cape Language Committee

Report on the financial statements

1. I have reviewed the financial statements of the Western Cape Language Committee set out on pages 44 to 62, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget information with actual information 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 Language Committee 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 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.

Report of the External Auditor

9. I selected the following material performance indicators related to programme: Western Cape Language Committee 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 activities that promote the implementation of the Western Cape Language Policy
 - Number of projects that promote indigenous languages
 - Number of formal engagements to implement Western Cape Language Policy
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 public 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
 - all 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 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.

Report of the External Auditor

Internal control deficiencies

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

Professional ethics and quality control

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

Auditor-General

Cape Town

31 July 2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

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

Statement of Financial Position

Figures in Rand	Note(s)	2025	2024
Assets			
Current Assets			
Receivables from non-exchange transactions ¹	3	478	526
Cash and cash equivalents	4	497,720	482,188
		498,198	482,714
Total Assets		498,198	482,714
Liabilities			
Current Liabilities			
Payables from exchange transactions	5	11,499	-
Total Liabilities		11,499	-
Net Assets		486,699	482,714
Accumulated surplus		486,699	482,714
Total Net Assets		486,699	482,714

¹Due to the change in the unit presentation from rand thousands to rands, the amount for receivables from non-exchange transactions for the 2023-2024 financial year, was not previously disclosed due to rounding.

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024
Revenue			
Revenue from exchange transactions			
Interest income	6	41,312	41,925
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non-exchange transactions	7	747,106	704,667
Transfers and subsidies received	8	313,000	303,000
Total revenue from non-exchange transactions		1,060,106	1,007,667
Total revenue		1,101,418	1,049,592
Expenditure			
Audit Fees	9	(77,466)	(62,752)
General Expenses	10	(223,970)	(213,306)
Members' fees	11	(48,891)	(32,441)
Services in-kind	12	(747,106)	(704,667)
Total expenditure		(1,097,433)	(1,013,166)
Surplus for the year		3,985	36,426

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus	Total net assets
Balance at April 1, 2023	446,288	446,288
Changes in net assets Surplus	36,426	36,426
Total changes	36,426	36,426
Balance at April 1, 2024	482,714	482,714
Changes in net assets Surplus for the year	3,985	3,985
Total changes	3,985	3,985
Balance at 31 March 2025	486,699	486,699

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024
Cash flows from operating activities			
Receipts			
Cash receipts		313,000	303,000
Interest income		41,360	41,862
		<u>354,360</u>	<u>344,862</u>
Payments			
Cash paid to suppliers		(338,828)	(308,499)
Net cash flows from operating activities	13	<u>15,532</u>	<u>36,363</u>
Net increase in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		482,188	445,825
Cash and cash equivalents at the end of the year	4	<u>497,720</u>	<u>482,188</u>

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand Thousand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Non-tax revenue						
Entity revenue other than sales	48,000	-	48,000	41,360	6,640	17.1
Transfers and Subsidies received	313,000	-	313,000	313,000	-	
Total revenue	361,000	-	361,000	354,360	6,640	
Expenditure						
Goods and services	(361,000)	-	(361,000)	(338,828)	22,172	17.2
Total expenditure	(361,000)	-	(361,000)	(338,828)	22,172	
Surplus	-	-	-	15,532	15,532	
Actual amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	15,532	15,532	
Reconciliation (Operating)						
Basis difference (Operating)						
Other non-tax revenue (Services in-kind)				747,106		
Goods and services				(11,499)		
Goods and services (Services in-kind)				(747,106)		
Entity revenue other than sales				(48)		
Timing difference (Operating)				-		
Entity difference (Operating)				-		
Actual amount in the Statement of Financial Performance				3,985		

Significant Accounting Policies

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.

In the previous financial year, the financial information was presented in Rand thousands (R'000). For the current financial year, the financial information is presented in Rands (R). This change in reporting unit is intended to provide a more granular level of detail and does not affect the underlying financial information. All values have been adjusted to reflect the new reporting unit.

While the change in presentation may affect the direct comparability of figures from previous periods, management believes the improved transparency outweighs any potential comparability challenges.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these Annual Financial Statements, are disclosed below.

These accounting policies are consistent with the previous period.

1.2 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.

Significant Accounting Policies

1.4 Significant judgements and sources of estimation uncertainty (continued)

Receivables

The entity assesses its trade 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 trade 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 Financial instruments

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

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

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

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

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

Classification

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

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

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

Initial measurement of financial assets and financial liabilities

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

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

Significant Accounting Policies

1.5 Financial instruments (continued)

Subsequent measurement of financial assets and financial liabilities

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

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

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

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

Fair value measurement considerations

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

Financial assets measured at amortised cost

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

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

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

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

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

Financial liabilities

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

Significant Accounting Policies

1.5 Financial instruments (continued)

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

1.6 Statutory receivables

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

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

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

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

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

1.7 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.

Significant Accounting Policies

1.8 Revenue from non-exchange transactions

Recognition

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

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

Measurement

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

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

Conditional grants and receipts

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

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

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

Gifts and donations, including goods in-kind

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

Services in-kind

The entity 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.

Significant Accounting Policies

1.9 Translation of foreign currencies

Foreign currency transactions

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

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

1.10 Comparative figures

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

1.11 Expenditure

Financial transactions in assets and liabilities

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

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.

Significant Accounting Policies

1.11 Expenditure (continued)

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).

1.12 Accumulated surplus

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

1.13 Budget information

The approved budget is prepared on a cash basis and presented by economic classification linked to performance outcome objectives. 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 04/01/2024 to 03/31/2025.

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 Statement.

1.14 Related parties

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

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

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

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 the 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.

Significant Accounting Policies

1.14 Related parties (continued)

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

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

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

1.15 Events after reporting date

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

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

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

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

1.16 Value-Added Tax (VAT)

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



Notes to the Annual Financial Statements

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, 2024 or later periods.

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

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
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3. Receivables from non-exchange transactions

Accrued Interest	478	526
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Due to the change in the unit presentation from rand thousands to rands, the amount for receivables from non-exchange transactions for the 2023-2024 financial year, was not previously disclosed due to rounding.

Reconciliation of receivables from non-exchange transactions

Opening balance previous presentation (rand thousands)	-	-
Opening balance current presentation (rands)	-	526
	-	526

4. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	497,720	482,188
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Credit quality of cash at bank and short-term deposits, excluding cash on hand

Cash and cash equivalents comprise cash and short-term, highly liquid investments that are held with registered banking institutions with maturities of three months or less and that are subject to insignificant interest rate risk, the carrying amount of these assets approximates to their fair value.

5. Payables from exchange transactions

Trade payables	11,499	-
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Payables are classified at amortised cost. The carrying amount of payables transactions approximates their fair value.

6. Interest income

Interest received	41,312	41,925
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7. Other income from non-exchange transactions

Donation: Services in-kind	747,106	704,667
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For the detail on the Donation: Services in-kind, refer to note 12.

8. Transfers and subsidies received

Departmental transfer received	313,000	303,000
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9. Audit fees

External audit	77,466	62,752
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The increase is mainly due to expenditure incurred for the 2024/25 audit.

Notes to the Annual Financial Statements



Figures in Rand	2025	2024
10. General expenses		
Catering ¹	22,000	14,255
Consulting and outsourced services ²	50,687	8,895
Printing and publication ³	66,134	117,312
Software expenses	30,592	27,810
Travel and subsistence ⁴	54,557	45,034
	223,970	213,306

¹ All meetings were held in-person for which catering was provided.

² The translations of all strategic documents were outsourced in the year under review.

³ Previous year's expenditure included the printing of Sign Language playing cards.

⁴ All meetings were held in-person, which increased travel and accommodation cost during the year under review. Travel and subsistence fees includes travel agency fees.

11. Members' fees

Baartman, R	-	952
Grootboom, G	4,642	2,939
Jama, Z	1,768	3,536
Lentz, G	15,417	7,742
Lesch, L	11,696	6,256
Makambi, S	-	1,904
Vermeulen, S	11,696	6,256
Willemse, E	3,672	2,856
	48,891	32,441

12. Services in-kind

Employee cost: Services in-kind	747,106	704,667
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Officials employed by the Department of Cultural Affairs and Sport (DCAS) fulfil the executive and administrative functions associated with the Western Cape Language Committee (WCLC). The Financial Management Unit responsible for supporting the Chief Financial Officer with the Financial Management functions of WCLC are the only officials dedicated to the WCLC. The services in-kind provided by these officials are significant to the operations and service delivery objectives of WCLC thus their remuneration is recognised in the Statement of Financial Performance of the WCLC 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 perform dual roles because they provide services to both the DCAS and WCLC. The time spent on WCLC by these officials are 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 WCLC as required by GRAP 23 because the services in-kind provided to WCLC do not satisfy the criteria for recognition.

The year-on-year increase is mainly due to the cost-of-living adjustment for the reporting period.

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
13. Cash generated from operations		
Surplus	3,985	36,426
Non-cash movements:		
Revenue: Services in-kind	747,106	704,667
Expenditure: Services in-kind	(747,106)	(704,667)
Changes in working capital:		
Receivables from non-exchange transactions	48	(63)
Payables from exchange transactions	11,499	-
	15,532	36,363

Due to the change in the unit presentation from rand thousands to rands, the amount for receivables from non-exchange transactions for the 2023-2024 financial year, was not previously disclosed due to rounding.

14. Related parties

Relationships

Primary funder	Department of Cultural Affairs and Sport (DCAS)
Strategic partner	Heritage Western Cape
Strategic partner	Western Cape Cultural Commission

DCAS provides accommodation to WCLC to execute its administrative and financial operations.

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

The members of WCLC as disclosed in note 11 and the entity are related parties in terms of GRAP 20.

The WCLC is recognised by Pan South African Language Board (PanSALB) as a provincial language committee for the Western Cape. It collaborates and provides PanSALB with advice on language matters in the province and is therefore a related party 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 parties

Department of Cultural Affairs and Sport	313,000	303,000
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Services in-kind received from related party

Department of Cultural Affairs and Sport	747,106	704,667
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Notes to the Annual Financial Statements



Figures in Rand	2025	2024
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15. 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 rate on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R4 977 higher/lower.

Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in financial loss to the entity. The entity has adopted a policy of only dealing with creditworthy parties.

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

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

Maximum exposure to credit risk.

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

Market risk

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

Interest rate risk

The entity's risk profile consists of fixed and floating rate loans, bank balances which exposes the entity to fair value interest rate risk and cash flow interest rate risk which can be summarized as follows:

Financial assets

Trade and other receivables are at a fixed rate. Management manages interest rate risk by negotiating beneficial rates on floating rate loans and where possible using fixed rate loans.

Management also has a policy balancing the interest on asset loans with the interest payable on liabilities.

Notes to the Annual Financial Statements

Figures in Rand 2025 2024

15. Risk management (continued)

Cash flow interest rate risk

Financial instrument	Due in less than a year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms - Cash in current banking institutions	497,720	-	-	-	-
Extended credit terms- Payables	(11,499)	-	-	-	-
Net amount	486,221	-	-	-	-
Past due but not provided for	-	-	-	-	-

16. Events after the reporting date

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

17. Budget variances

Material variances between budget and actual amounts

17.1 Entity revenue other than sales

The under collection is mainly due to the fluctuation in the interest rate.

17.2 Goods and Service

Collaboration with partners on language-related projects resulted in savings for the entity.

18. 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.

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**Western Cape
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