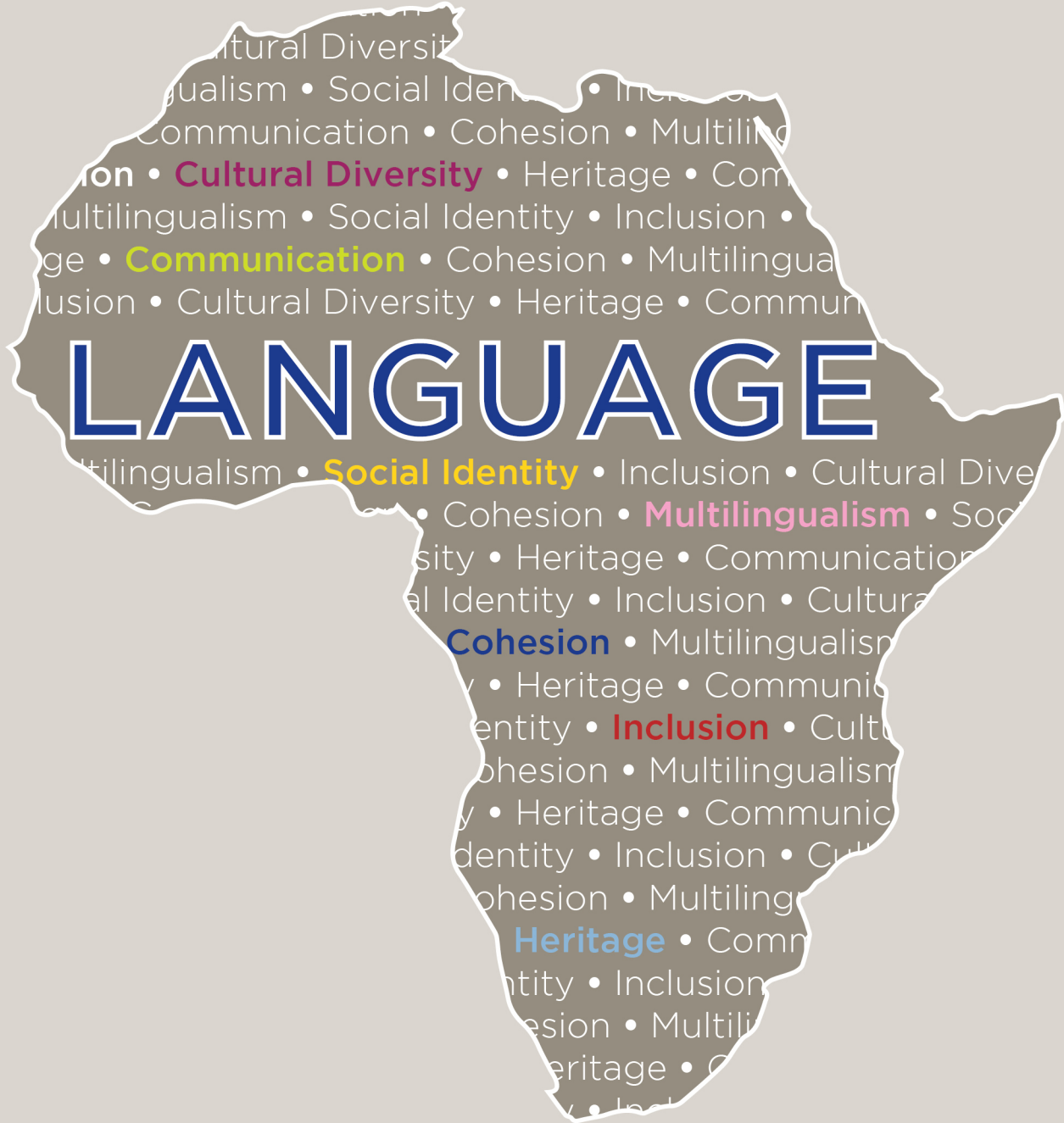




Western Cape
Government



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



Western Cape Language Committee

Annual Report
2021/2022

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PART A: GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	Western Cape Language Committee
REGISTRATION NUMBER (if applicable):	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
FAX NUMBER:	+27 21 483 9673
EMAIL ADDRESS:	DCAS.Language@westerncape.gov.za
WEBSITE ADDRESS:	www.westerncape.gov.za/dept/cas
EXTERNAL AUDITORS:	Auditor General of South Africa 19 Park Lane Milnerton Cape Town 7441
BANKERS:	Nedbank 5th Floor Nedbank Clock Tower V&A Waterfront Cape Town 8001
COMPANY/ BOARD SECRETARY	DCAS.Language@westerncape.gov.za

2. LIST OF ABBREVIATIONS/ACRONYMS

AA	Accounting Authority
AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
AO	Accounting Officer
APP	Annual Performance Plan
B-BBEE	Broad-based Black Economic Empowerment
CD	Chief Director
CFO	Chief Financial Officer
DCAS	Department of Cultural Affairs and Sport
DotP	Department of the Premier
DSAC	Department of Sport, Arts and Culture
ECM	Electronic Content Management
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
GRAP	Generally Recognised Accounting Practice
HWC	Heritage Western Cape
IESBA	International Ethics Standards Board for Accountants
ISA	International Standards on Auditing
MEC	Member of the Executive Council
MTSF	Medium Term Strategic Framework
PAA	Public Audit Act
PanSALB	Pan South African Language Board
PERMPS	Provincial Enterprise Risk Management Policy and Strategy
PFMA	Public Finance Management Act
PLC	Provincial Language Committee
PSP	Provincial Strategic Plan
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
VIP	Vision Inspired Priorities
WCG	Western Cape Government
WCLC	Western Cape Language Committee

3. FOREWORD BY THE CHAIRPERSON

Amidst the Covid-19 pandemic, the Western Cape Language Committee (WCLC) continued to make progress in promoting multilingualism in the province, to improve service delivery and accessibility for all residents. The Western Cape Language Policy mandates social cohesion and improved relationships through language diversity. This strategy is in line with the Western Cape Provincial Languages Act, 13 of 1998 and supports the Batho Pele initiatives.

The Committee achieved the targets set in its Annual Performance Plan (APP) 2021/22 by contributing towards the promotion and development of previously marginalised indigenous languages and South African Sign Language among Western Cape communities, in order to raise awareness and foster communication in these languages. Furthermore, to encourage social inclusion, the Committee commemorated and promoted important national and international dates in support of regional and continental integration.

The Minister of Cultural Affairs and Sport referred the University of Stellenbosch Second Draft Language Policy to the WCLC for recommendations. In our contribution to multilingualism, a task team from the WCLC made recommendations and these were subsequently submitted to Stellenbosch University.

The Covid-19 pandemic brought about changes in the Committee's operations. In order to mitigate the financial impact, the WCLC strengthened collaboration with organisations sharing similar mandates to leverage resources for greater impact.

Finally, we would like to take this opportunity to recognise the wonderful colleagues who have served the Committee well over the years and who have moved on to new endeavours. They are Nkosikhulule Nyembezi, the previous Chairperson, Atta Humphries and Lungelo Nokwaza. The Committee will continue to embrace the task at hand with great zeal and strive to be change agents by implementing the Western Cape Language Policy.



A handwritten signature in black ink, appearing to read 'Genevieve Lentz'.

Ms Genevieve Lentz
Chairperson
31 August 2022

4. ACCOUNTING AUTHORITY (AA) OVERVIEW

The Western Cape Language Committee submitted its Strategic Plan for the period 2020/21 - 2024/25 and Annual Performance Plan 2021/22 in accordance with the requirements of the Public Finance Management Act, 1 of 1999 and National Treasury Regulations. The Committee's five-year plan and annual plan highlight the monitoring role the Western Cape Language Committee plays in ensuring that languages are accessible to all who reside within the Western Cape. This report reflects the achievements of the Committee for the year under review, which are aligned to the undertakings in the Strategic Plan and Annual Performance Plan 2021/22.

The Committee carried out its mandate as required by the Western Cape Provincial Languages Act, 13 of 1998, during the year under review. The Act mandates that the Committee monitors the usage of the three official languages, actively promotes multilingualism and protects and develops historically marginalised indigenous languages.

The WCLC conducted research in partnership with the Department of Cultural Affairs and Sport, as well as PanSALB, and selected a service provider to assess the Western Cape Language Policy's implementation in Western Cape government departments. This study was conducted to see if there were any challenges in implementing the Policy and determine the steps taken by the departments to fully implement the Policy. The final report's findings and recommendations will be shared with WCG departments.

Source of Income	2021/22			2020/21		
	Estimate	Actual Amount collected	(Over)/ under collection	Estimate	Actual Amount collected	(Over)/ under collection
	R`000	R`000	R`000	R`000	R`000	R`000
Other Operating Income	0	0	0	0	0	0
Transfer Payment	279	279	0	169	240	(71)
Interest Income	15	12	3	10	9	1
Total	294	291	3	179	249	(70)



Ms Genevieve Lentz
On behalf of the Accounting Authority
31 August 2022

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY

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 E) have been prepared in accordance with the GRAP standards applicable to the Public Entity.

The Accounting Authority is responsible for the preparation of the annual financial statements and for the judgments 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 2022.

Yours faithfully



Ms Genevieve Lentz
On behalf of the Accounting Authority
31 August 2022

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 the Pan South African Language Board (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 Western Cape Language Committee 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 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 the Pan South African Language Board 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 South African Sign Language.</p> <p>The WCLC, in collaboration with the Department of Cultural Affairs and Sport (DCAS), is responsible for monitoring and evaluating the implementation of the Western Cape Language Policy, adopted in 2001, and must report to the Western Cape Provincial Parliament on this mandate at least once a year. DCAS has oversight of the WCLC and provides the Committee with administrative and financial support.</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 195: Basic values and principles governing public administration	DCAS officials responsible for executing 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> <ol style="list-style-type: none"> the official languages Afrikaans, English and isiXhosa must be used; and the languages enjoy equal status. <p>The WCLC must monitor the use of Afrikaans, English and isiXhosa 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	Description
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
Pan South African Language Board Act	Act 59 of 1995	The Western Cape Language Committee is recognised by the Pan South African Language Board. Amongst other things, this Act requires the Pan South African Language Board to establish a provincial language committee (PLC) in every province. A PanSALB Western Cape PLC was established in August 2019.
Protection of Personal Information Act	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	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.
Traditional and Khoi-San Leadership Act	Act 3 of 2019	<p>The Act provides for:</p> <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; 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.

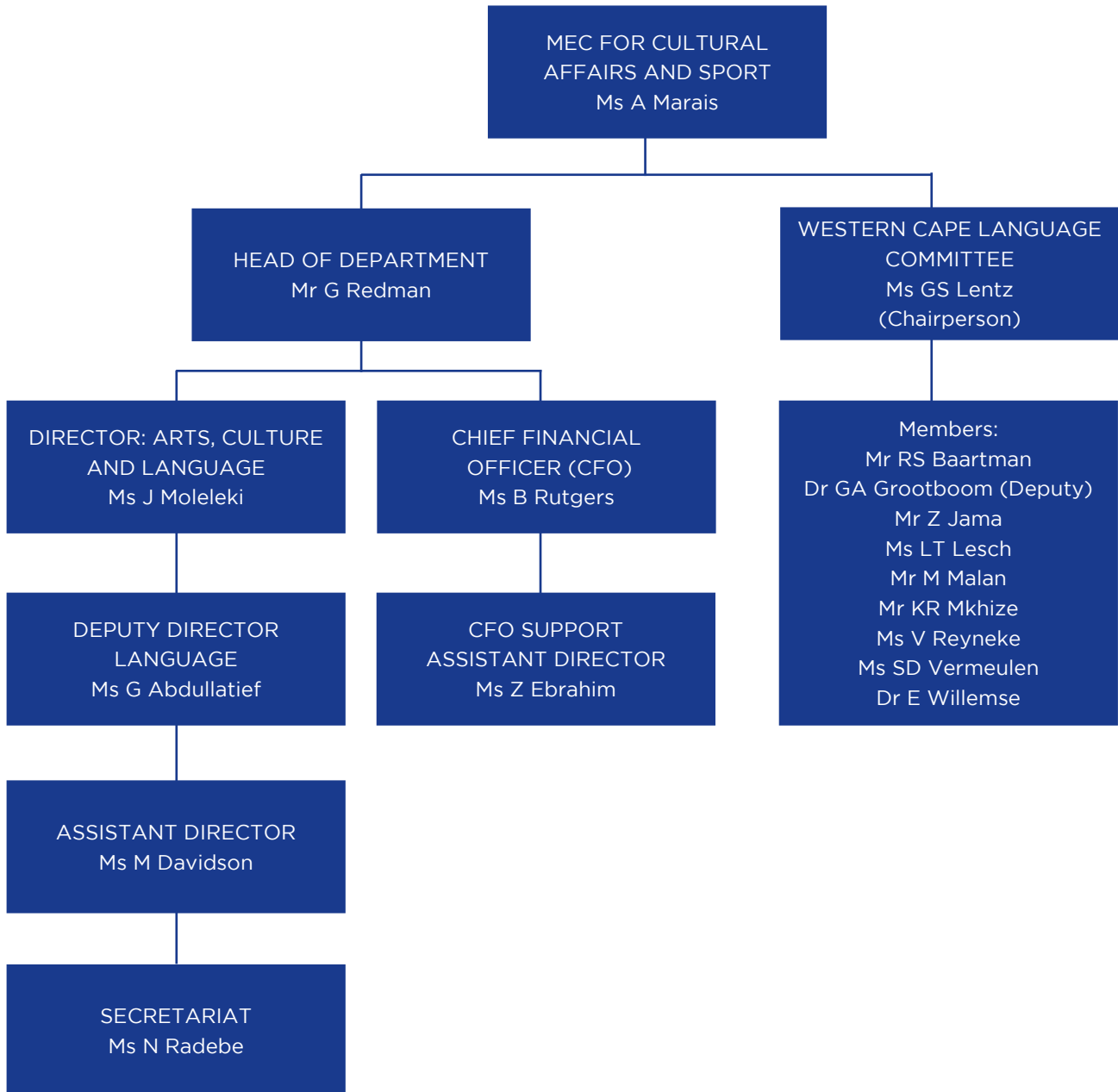
Legislation	Reference	Description
Use of Official Languages Act	Act 12 of 2012	This Act specifically applies to national departments, national public entities and national public enterprises. If aspects of the Act were to have an impact on language policy and practice in the Western Cape, the WCLC would 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; and • advise PanSALB on language matters in the Western Cape.

7.3 Policy mandates

Policy	Description
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 Western Cape Language Committee. It also sets out principles and implementation strategies to be followed.
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

The Committee's organogram, as of 31 March 2022 is reflected below.



1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General 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 34 of the Auditor's Report, published as Part E: Financial Information.

2. SITUATIONAL ANALYSIS

2.1. Service delivery environment

The Western Cape Language Committee conducted its work during the 2021/22 financial year, by building on the innovative practices that were introduced as a result of the Covid-19 pandemic.

The Committee continued to promote the importance of language through raising awareness and ensuring the implementation of the Western Cape Language Policy, promoting indigenous languages and engaging in more collaborative efforts with other organisations in the Western Cape language promotion sector. This managed network approach of partnering with other organisations to facilitate platforms of engagements allowed for leveraging of collective resources and expertise with the aim of striving towards a more sustainable and coherent impact on the provincial language landscape.

The Committee convened six meetings and had two awareness campaigns that monitored the implementation of the Western Cape Language Policy as well as two projects that promoted indigenous languages. The project targets were exceeded as a result of the above-mentioned managed network approach.

The Committee sustained a good working relationship with the provincial office of the PanSALB to ensure a collaborative approach to language matters in the Western Cape.

2.2. Organisational environment

The Western Cape Language Committee is established in terms of Section 6 of the Western Cape Provincial Languages Act, No 13, 1998. According to the Act, members of the Committee are appointed for a three-year term. A maximum of 11 members may be appointed to the Committee. Members to the Committee 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 three-year term of the Committee came to an end on 31 October 2021. The Minister extended the term of the Committee to 31 January 2022 and upon receipt of the shortlist from the Standing Committee, subsequently appointed a new Committee on 1 February 2022. The new Committee's term will end on 31 January 2025.

The Committee is the Accounting Authority of the Entity and is responsible for all governance-related matters in terms of Sections 49 to 57 of the Public Finance Management Act, 1999. 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.

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 entail providing content and procedural support and managing all arrangements necessary for the effective functioning of the Committee. 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 component. Documents are saved to the online Electronic Content Management (ECM) system, for safekeeping, easy retrieval, and institutional memory.

2.3. Key policy developments and legislative changes

The Traditional and Khoi-San Leadership Act was signed into law in 2019. The law would require the Department to adopt a more systematic approach when addressing the languages of the Khoi and San, which are currently not declared official languages.

The Act provides for:

- 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;
- 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.

2.4. Progress towards achievement of institutional impacts and outcomes

The Committee's planned outcomes as per its Strategic Plan are reflected below, indicating progress made towards the achievement of the Committee'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 2021/22, the Committee 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	<p>Promoted the principle of multilingualism in the Western Cape through forged partnerships.</p> <p>Improved its working relationship with PanSALB and other language bodies and institutions.</p> <p>Promoted the development and advancement of previously marginalised indigenous languages and South African Sign Language in order to increase awareness and encourage communication in these languages among the residents of the Western Cape.</p> <p>Advised the Minister and PanSALB on language matters affecting the Western Cape.</p> <p>Consulted relevant stakeholders and remained abreast of relevant research relating to language matters affecting the province.</p>
Priority 6: Social cohesion and safe communities	<p>In order to increase awareness and use of the three official languages and South African Sign Language among the residents of the Western Cape, the Western Cape Language Committee promoted social cohesion and safe communities by promoting multilingualism, marginalised indigenous languages and South African Sign Language through its programmes.</p>
Priority 7: A better Africa and World	<p>In support of regional and continental integration, the Committee celebrated and promoted select national and international dates of significance to foster social inclusion.</p>

The Committee's outcome indicator is linked to the services and programmes of the Department of Cultural Affairs and Sport, which in turn is linked to the Western Cape Government's Provincial Strategic Plan (PSP) Vision Inspired Priorities (VIP), particularly relating to VIP 1: Safe and Cohesive Communities and VIP 3: Empowering People.

The Declaration of a National State of Disaster as a result of the Covid-19 pandemic prompted a readjustment strategy to the interventions, programmes and projects of the PSP. The challenges that form the basis of the PSP have not changed, but the pandemic has intensified the challenges that the Province is faced with, and new problems have emerged. While the PSP remains a guiding framework, the Western Cape Government's Recovery Plan focuses on jobs, safety and well-being. Safety and well-being are particularly relevant to the work of the Committee.

Through mother tongue language promotion and empowerment, the Committee 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 Western Cape Language Committee 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 the Pan South African Language Board on language matters in or affecting the Province.

The Committee celebrated International Literacy Day on 8 September 2021 in collaboration with the Department of Cultural Affairs and Sport, Die Afrikaanse Taalraad, Indigenous Language Action Forum, Iziko Museums of South Africa, National Library of South Africa, PanSALB, SupuSupu Khoi Language

Project, Swahili Language Board and the University of the Western Cape. This was a virtual event, which acknowledged that literacy is a human right and the foundation for development. The event showcased various authors and highlighted the importance of reading and learning about literature and language.

In addition, the Committee collaborated with the above partners by hosting a virtual event to celebrate Heritage Day on 24 September 2021. Various speakers in the language and heritage sector were invited and made presentations at the event. Further discourse focused on the importance of language in nation building and heritage preservation. In addition to the promotion of the official languages of the province, South African Sign Language and Khoekhoegowab featured prominently. Ms Vermeulen represented the Committee at all planning meetings for the above two events.

In the second quarter, Mr Baartman attended two Nama orthography workshops hosted by PanSALB in Cape Town and George on 24 and 25 August 2021, respectively. The aim of the sessions were to inform Khoe and San indigenous language speakers about the progress made in terms of the Nama language and the orthography to ensure the correctness of teaching, reading and writing Nama.

In the second quarter, Ms Lesch attended a webinar on 29 September 2021, which was hosted by PanSALB in celebration of International Translation Day. The theme of the event focused on legal translations and included discussions around the process of translating legal texts as well as the role and duties of the translator.

During the third quarter, the Committee, in collaboration with the Department of Cultural Affairs and Sport and PanSALB appointed a service provider to:

- assess implementation of the Western Cape Government departments to the Western Cape Language Policy;
- establish which challenges, if any, are experienced by departments in implementing the Policy; and
- establish what measures are planned, if any, to fully implement the Policy.

The outcome and recommendations contained in the final report will be reviewed and thereafter presented and shared with other provincial departments. Ms Lentz represented the Committee at all planning meetings for this project.

During the third quarter, Minister Marais referred the Stellenbosch University Second Draft Language Policy to the Committee for comment. A task team consisting of Ms Lentz, Ms Lesch, Ms Humphries-Heyns and Mr Baartman made recommendations, which were subsequently submitted to Stellenbosch University via the required online portal.

The Committee hosted a language symposium to celebrate International Mother Language Day on 21 February 2022 in collaboration with Cape Peninsula University of Technology, City of Cape Town, Department of Cultural Affairs and Sport, Die Afrikaanse Taalraad, Indigenous Language Action Forum, Iziko Museums of South Africa, Konrad Adenauer Stiftung, National Library of South Africa and PanSALB. The theme of the virtual event was "Celebration of Linguistic and Cultural Diversity". Presentations prominently focused on the promotion of isiXhosa, South African Sign Language, Kaaps and Khoekhoegowab. Mr Baartman and Ms Humphries-Heyns who were speakers at the event, promoted Khoekhoegowab and South African Sign Language, respectively. Ms Vermeulen represented the Committee at all planning meetings for the above event.

In the fourth quarter, Mr Malan attended an isiXhosa spelling competition on 26 February 2022, which was hosted by PanSALB and the Western Cape Education Department. This was an inaugural event that would in future include Afrikaans, Khoi and South African Sign Language.

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

The Committee did not re-table its 2021/22 Annual Performance Plan.

Outcome	Output	Output indicator	Actual achievement 2019/2020	Actual achievement 2020/2021	Planned target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons on deviations
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 monitor the Implementation of the Western Cape Language Policy	1	2	1	2	+1	The Committee exceeded its target by facilitating two projects, instead of one. The execution of an additional project was possible as a result of collaborative strategies with other entities, which required limited resources and was possible within Covid-19 safety protocols.
Empowered citizens and inclusive and cohesive communities	Indigenous language promotion projects completed	Number of projects that promote indigenous languages	This is a new indicator as of 2020/21	1	1	2	+1	The Committee exceeded its target by facilitating two projects, instead of one. The execution of an additional project was possible as a result of collaborative strategies with other entities, which required limited resources and was possible within Covid-19 safety protocols.
Empowered citizens and inclusive and cohesive communities	Formal engagements to implement the WC Language Policy	Number of formal engagements to implement the WC Language Policy	9	6	6	6	-	

Strategy to overcome areas of under performance

All planned targets as reflected in the 2021/22 Annual Performance Plan were achieved.

Linking performance with budgets

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

Programme	2021/22			2020/21		
	Budget	Actual expenditure	(Over)/under expenditure	Budget	Actual expenditure	(Over)/under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	294	184	110	179	164	15
Total	294	184	*110	179	164	15

* The under expenditure mainly relates to the project collaboration with the Department of Cultural Affairs and Sport as well as the reduction in members fees and audit cost.

Reporting on the institutional response to the Covid-19 pandemic

The Committee held three virtual and three in-person meetings. The Committee was not involved in any interventions.

4. REVENUE COLLECTION

Source of Income	2021/22			2020/21		
	Estimate	Actual Amount collected	(Over)/under collection	Estimate	Actual Amount collected	(Over)/under collection
	R`000	R`000	R`000	R`000	R`000	R`000
Other Operating Income	0	0	0	0	0	0
Transfer Payment	279	279	0	169	240	(71)
Interest Income	15	12	3	10	9	1
Total	294	291	3	179	249	(70)

4.1. Capital investment

Not applicable

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 Community Safety, Cultural Affairs and Sport and the Standing Committee on Public Accounts (SCOPA) have an oversight responsibility over the work of the Committee. The following hearings took place in 2021/22:

Standing Committee on Community Safety, Cultural Affairs and Sport	
Date of hearing	Matter under consideration
22 June 2021	Briefing by the Department of Cultural Affairs and Sport on the roles and responsibilities of the Western Cape Cultural Commission and the Western Cape Language Committee.
8 November 2021	Consideration of the Annual Reports of the Department of Cultural Affairs and Sport, Heritage Western Cape (HWC), the Western Cape Language Committee and the Western Cape Cultural Commission for the 2020/21 financial year.
7 December 2021	Deliberation on Vote 13: Cultural Affairs and Sport in the schedule to the Western Cape Adjustments Appropriation, 2021.
15 March 2022	Discussion on Western Cape Appropriation Bill 2021 - Vote 13 Department of Cultural Affairs and Sport.

Standing Committee on Public Accounts	
Date of hearing	Matter under consideration
1 February 2022	Deliberation on the 2020/21 Annual Report for the Department of Cultural Affairs and Sport and its Entities, Western Cape Language Committee, Western Cape Cultural Commission and Heritage Western Cape.

3. EXECUTIVE AUTHORITY

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

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

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 Western Cape Government;
- 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 2021 to 31 January 2022

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Areas of expertise	Board director- ships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended (Five meetings were held during 1 April 2021 to 31 January 2022)
Mr Riaan Shane Baartman	Member	1 June 2019	N/A	Trainer of trainers (various ETDP Learning Programmes); Skills Facilitator; ETDP Assessor; Moderator; and Learning Programme Development	Khoekhoegowab	N/A	N/A	2
Ms Annette Humphries - Heyns	Member	1 November 2018	N/A	NID National Institute for the Deaf; Stellenbosch University; General Linguistics and SASL Literature NQF Level 8	Deaf Teaching Assistant for SASL in the classroom at school; Various projects for University of Stellenbosch and support SASL vocabulary/terminology development	N/A	N/A	4
Ms Genevieve Suzann Lentz	Member	1 June 2019	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	2
Ms Laurian Teslyne Lesch	Member	1 June 2019	N/A	BA Language and Culture; BA(Hons) African Languages; and Masters in African Languages	Language planning and policy; Second language acquisition; Editing and lexicography	N/A	N/A	4

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Areas of expertise	Board directorships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended (Five meetings were held during 1 April 2021 to 31 January 2022)
Mr Kwanda Regent Mkhize	Deputy Chairperson (as at 14 November 2019)	1 November 2018	N/A	Bachelor of Administration courses	Parliamentary monitor and gender equity unit	N/A	N/A	4
Mr Lungelo Garlick Nokwaza	Member	1 November 2018	N/A	BA; Higher diploma in Education; Advanced Diploma for the Educators of Adult; Honours Baccalaureus Admin; Degree of Magister Philosophiae; Post grad Diploma in Law and Social Security; and Master of Arts	Teaching; Literature review of isiXhosa and English; and language development	N/A	Western Cape Cultural Commission	4
Mr Nkosikhulule Nyembezi	Chairperson (as at 11 March 2019)	1 November 2018	N/A	MA: Public Administration	Legislative; Creative writing and Media networking	N/A	N/A	4
Ms Stevilyn Diane Vermeulen	Member	1 November 2018	N/A	BA Language and Culture; and Postgraduate short course in editing methodology	Language development; and Editor	N/A	N/A	5

Composition of the current Committee appointed with effect 1 February 2022

Name	Designation (In terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Areas of expertise	Board director- ships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended (One meeting was held during 1 February 2022 to 31 March 2022)
Mr Riaan Shane Baartman	Member	1 February 2022	N/A	Trainer of trainers (various ETDP Learning Programmes); Skills Facilitator; ETDP Assessor; Moderator; and Learning Programme Development	Khoekhoegowab	N/A	N/A	1
Dr 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	1
Mr 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	1
Ms Genevieve Suzann 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	1

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Areas of expertise	Board director- ships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended (One meeting was held during 1 February 2022 to 31 March 2022)
Ms Laurian Teslyne Lesch	Member	1 February 2022	N/A	BA Language and Culture; BA(Hons) African Languages; and Masters in African Languages	Language planning and policy; Second language acquisition; Editing and lexicography	N/A	N/A	1
Mr Micarolo Malan	Member	1 February 2022	N/A	Practical labour law course; Office administration diploma	Advancement of marginalised languages	N/A	N/A	1
Mr Kwanda Regent Mkhize	Deputy Chairperson (as at 14 November 2019)	1 February 2022	N/A	Bachelor of Administration courses	Parliamentary monitor and gender equity unit	N/A	N/A	1
Ms Vanessa Reyneke	Member	1 February 2022	N/A	Project Management course; Language literature (General Linguistics) NQF 8	South African Sign Language learning and teaching	N/A	N/A	0
Ms Stevlyn Diane 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	1
Dr Esau Willemse	Member	1 February 2022	N/A	Dip. Theology; Honours Theology; Masters in Theology; Doctor of Philosophy	English and Afrikaans Author	N/A	N/A	1

Remuneration of Committee members

The service benefit packages for office bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Chairperson's rate is R461.00 per hour and the rate for members is R264.00 per hour.

Name	Remuneration R`000	Other allowance (T&S) R`000	Total R`000
Mr Nyembezi (Chairperson)	3	-	3
Mr Mkhize	4	-	4
Mr Nokwaza	2	-	2
Ms Vermeulen	4	-	4
Ms Humphries-Heyns	2	-	2
Ms Lesch	3	-	3
Ms Lentz	3	-	3
Mr Baartman	3	2	5
Dr Willemse	1	4	5
Dr Grootboom	1	-	1
Mr Jama	1	-	1
Mr Malan	3	-	3
Ms Reyneke	-	-	-
Total	30	6	36

5. RISK MANAGEMENT

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

Enterprise Risk Management Policy and Strategy

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

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

ERMECO Responsibility

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

ERMECO Members

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

The table below discloses relevant information on ERMECO members:

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

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

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

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

ERMECO key activities

The AO of the Department 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 “**Appointment of an Accounting Authority and a fully representative WCLC**” is a risk that is continuously assessed since members serve a predetermined term and may also exit the committee during the tenure. Minimum recommendations have thus been developed for committee members which are utilized in the recruitment process. Furthermore, the members attend the induction session as part of the orientation programme.

Management of risks

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

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

Key emerging risks for the following financial year

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

Conclusion

There has been significant progress with the management of risks during the 2021/22 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the Public Entity which has contributed to favourable Public Entity performance. The improvement can be attributed to risk awareness and training programmes provided to officials in the Public Entity via the MS Teams medium/

video conference software platform during the COVID-19 pandemic. The Public Entity managed to maintain consistency in respect of application of risk management processes during the challenging COVID-19 pandemic era.

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

6. INTERNAL CONTROL UNIT

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

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

7. INTERNAL AUDIT AND AUDIT COMMITTEES

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

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

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

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

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

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

Name	Qualifications	Internal or external	If internal, position in the Department	Date appointed	Date Resigned	No. of Meetings attended
Mr Ameen Amod (Chairperson)	MBA; CIA; CGAP; CRMA; BCom Accounting	External	N/A	1 January 2019 (2 nd term)	Contract expired 31 December 2021	5
Mr Pieter Strauss (Chairperson)	BCom Accounting; BCompt Honours; CA (SA)	External	N/A	1 January 2022 (2 nd term)	N/A	7
Mr Ebrahim Abrahams	BCom Accounting Honours	External	N/A	1 January 2022 (2 nd term)	N/A	6
Ms Annelise Cilliers	BCompt Honours; CA (SA)	External	N/A	1 January 2022 (2 nd term)	N/A	7
Ms Fayruz Mohamed	BCompt Honours; CA (SA)	External	N/A	1 January 2022 (1 st term)	N/A	2

8. COMPLIANCE WITH LAWS AND REGULATIONS

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

The relevant information is reported on in the Departmental Annual Report.

10. MINIMISING CONFLICT OF INTEREST

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

11. CODE OF CONDUCT

Members are issued with a code of conduct which guides exemplary behaviour. The policy implemented by DCAS incorporates the WCLC.

12. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

DCAS provides the Western Cape Language Committee with office space. The policy implemented by DCAS is therefore applicable to the Committee.

13. COMPANY/BOARD SECRETARY (IF APPLICABLE)

Not applicable

14. SOCIAL RESPONSIBILITY

Not applicable

15. AUDIT COMMITTEE REPORT

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

Audit Committee Responsibility

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

The Effectiveness of Internal Control

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

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

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

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

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

In-Year Management and Monthly/Quarterly Report

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

Evaluation of Financial Statements

The Audit Committee has:

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

Reviewed material adjustments resulting from the audit of the Entity.

Compliance

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

Performance Information

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

Report of the Auditor-General South Africa

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

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



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

16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

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

PART D: HUMAN RESOURCES MANAGEMENT

1. HUMAN RESOURCE OVERSIGHT STATISTICS

Introduction

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

Human resource oversight statistics

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

REPORT OF THE AUDITOR-GENERAL TO THE WESTERN CAPE PROVINCIAL PARLIAMENT ON THE WESTERN CAPE LANGUAGE COMMITTEE

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Western Cape Language Committee set out on pages 40 to 59, which comprise the statement of financial position as at 31 March 2022, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Language Committee as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

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

Responsibilities of the accounting authority for the financial statements

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

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

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

Report on the audit of the annual performance report

Introduction and scope

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
11. My procedures address the usefulness and reliability of the reported performance information, which must be based on the public entity's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the public entity enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
12. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the public entity's annual performance report for the year ended 31 March 2022:

Programme	Pages in the annual performance report
Western Cape Language Committee	16

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

Other matter

15. I draw attention to the matter below.

Achievement of planned targets

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

Report on the audit of compliance with legislation

Introduction and scope

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

Other information

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

Internal control deficiencies

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

Auditor - General

Cape Town
31 July 2022



**AUDITOR - GENERAL
SOUTH AFRICA**

Auditing to build public confidence

ANNEXURE – AUDITOR-GENERAL’S RESPONSIBILITY FOR THE AUDIT

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

Financial statements

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

Communication with those charged with governance

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

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Western Cape Language Committee is a Schedule 3C Public Entity reporting to the Department of Cultural Affairs and Sport. The entity ensures the equal status of the three official languages of the province.
Registered office	Protea Assurance Building Greenmarket Square Cape Town 8000
Business address	Protea Assurance Building Greenmarket Square Cape Town 8000
Postal address	Private Bag X9067 Cape Town 8000
Bankers	Nedbank
Auditors	Auditor-General of South Africa

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The reports and statements set out below comprise the annual financial statements presented to the provincial legislature:

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Western Cape Language Committee
Annual Financial Statements for the year ended March 31, 2022
Statement of Financial Position as at March 31, 2022

Figures in Rand thousand	Note(s)	2022	2021
Assets			
Current Assets			
Cash and cash equivalents	3	424	317
		424	317
Total Assets		424	317
Liabilities			
Current Liabilities			
Payables from exchange transactions	4	9	-
Total Liabilities		9	-
Net Assets		415	317
Accumulated surplus		415	317
Total Net Assets		415	317

Statement of Financial Performance

Figures in Rand thousand	Note(s)	2022	2021
Revenue			
Revenue from exchange transactions			
Interest income	5	12	9
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non-exchange transactions	6	618	485
Transfers and subsidies received	7	279	240
Total revenue from non-exchange transactions		897	725
Total revenue		734	734
Expenditure			
Audit Fees	8	(68)	(65)
General Expenses	9	(713)	(557)
Members' fees	10	(30)	(27)
Total expenditure		(811)	(649)
Surplus for the year		98	85

Statement of Changes in Net Assets

Figures in Rand thousand	Accumulated surplus / deficit	Total net assets
Balance at April 1, 2020	232	232
Changes in net assets		
Surplus	85	85
Total changes	85	85
Balance at April 1, 2021	317	317
Changes in net assets		
Surplus for the year	98	98
Total changes	98	98
Balance at March 31, 2022	415	415

Cash Flow Statement

Figures in Rand thousand	Note(s)	2022	2021
Cash flows from operating activities			
Receipts			
Cash receipts		279	240
Interest income		12	9
		291	249
Payments			
Cash paid		(184)	(164)
Net cash flows from operating activities	11	107	85
Net increase in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		317	232
Cash and cash equivalents at the end of the year	3	424	317

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjust- ments	Final budget	Actual amounts on com- parable basis	Difference between final budget and actual	Refer- ence
Figures in Rand thousand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Interest income	15	-	15	12	(3)	14.1
Revenue from non-exchange transactions						
Transfers & subsidies	279	-	279	279	-	
Total revenue	294	-	294	291	(3)	
Expenditure						
Members' fees	(71)	-	(71)	(30)	41	14.2
Audit fees	(96)	-	(96)	(59)	37	14.3
General expenses	(127)	-	(127)	(95)	32	14.4
Total expenditure	(294)	-	(294)	(184)	110	
Surplus before taxation	-	-	-	107	107	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement						
	-	-	-	107	107	
Reconciliation						
Basis difference						
Other income from non- exchange transactions				618		
Trade and other payables				(9)		
General expenses				(618)		
Actual Amount in the Statement of Financial Performance				98		

Accounting Policies

1. Presentation of Annual Financial Statements

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

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

All figures have been rounded to the nearest thousand.

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

These accounting policies are consistent with the previous period.

1.1 Going concern assumption

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

1.2 Significant judgements and sources of estimation uncertainty

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

Receivables

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

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

Allowance for impairment

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

1.3 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.

Accounting Policies

1.3 Financial instruments (continued)

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

Initial measurement of financial assets and financial liabilities

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

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

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

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

Subsequent measurement of financial assets and financial liabilities

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

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

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

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

Accounting Policies

1.3 Financial instruments (continued)

Fair value measurement considerations

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

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

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

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

Financial assets measured at amortised cost:

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

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

Accounting Policies

1.3 Financial instruments (continued)

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

Financial assets measured at cost:

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

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

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

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

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

Financial liabilities

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

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

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

Accounting Policies

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

1.5 Revenue from exchange transactions

Recognition

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

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

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

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

Measurement

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

Interest, royalties and dividends

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

1.6 Revenue from non-exchange transactions

Recognition

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

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.

Accounting Policies

1.6 Revenue from non-exchange transactions (continued)

Measurement

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

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

Conditional grants and receipts

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

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

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

Service in-kind

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

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

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

1.7 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.

Accounting Policies

1.8 Comparative figures

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

1.9 Expenditure

Financial transactions in assets and liabilities

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

Fruitless and Wasteful expenditure

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

Irregular expenditure

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

Transfers and subsidies

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

1.10 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.

1.11 Budget information

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

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

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

Material variances of more than 10% is explained in the notes to the Statement of comparison of budgeted and actual amounts.

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

Accounting Policies

1.12 Related parties

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

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

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

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

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

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

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

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

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

1.13 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.

Accounting Policies

1.14 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. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

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

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

Notes to the Annual Financial Statements

Figures in Rand thousand

2022

2021

3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	424	317
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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.

4. Payables from exchange transactions

Trade payables	9	-
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Payables are classified at amortised cost. The carrying amount of payables transactions approximates their fair value.

5. Interest Income

Interest received	12	9
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6. Other income from non-exchange transactions

Donation: Service in-kind	618	485
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The increase relates to 1 official appointed during the 2021/2022 financial year. For the detail on the Donation: Service in kind, refer to the narrative in note 9

7. Transfers and subsidies received

Transfer received	279	240
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8. Audit fees

External audit	68	65
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9. General expenses

Bank charges	2	1
Catering	5	-
Consulting and outsourced services	9	7
Employee cost: Service in kind	618	485
Printing and publications	41	42
Software expenses	24	22
Travel and subsistence	14	-
	713	557

Catering:

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

Notes to the Annual Financial Statements

Figures in Rand thousand 2022 2021

9. General expenses (continued)

Employee cost: Service in-kind:

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

Travel & subsistence:

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

10. Members' fees

Bartman, R	3	2
Willemse, E	1	-
Grootboom, G	1	-
Humphries-Heyns, A	2	3
Jama, Z	1	-
Lentz, G	3	4
Lesch, L	3	4
Malan, M	3	-
Mkhize, K	4	5
Nokwaza, L	2	3
Nyembezi, N	3	3
Vermeulen, S	4	3
	30	27

11. Cash used in operations

Surplus	98	85
Changes in working capital:		
Payables from exchange transactions	9	-
	107	85

Notes to the Annual Financial Statements

Figures in Rand thousand	2022	2021
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12. Related parties

Relationships

Primary funder	Department of Cultural Affairs and Sport
Strategic partner	Western Cape Cultural Commission
Strategic partner	Heritage Western Cape

The Department of Cultural Affairs and Sport provides accommodation to Western Cape Language Committee to execute their administrative and financial operations.

The Minister of the Department of Cultural Affairs and Sport as the Executive Authority is a related person of Western Cape Language Committee.

The members of Western Cape Language Committee and the entity as disclosed in note 10 are related parties in terms of GRAP 20.

Related party transactions

Income received from related parties

Department of Cultural Affairs and Sport	279	240
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13. Risk management

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

Liquidity risk

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

Sensitivity analysis

At 31 March 2022, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R4 240 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.

Notes to the Annual Financial Statements

Figures in Rand thousand

13. Risk management (continued)

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.

Cash flow interest rate risk

Financial instrument

	Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms Cash in current banking institutions	424	-	-	-	-
Payables - Extended credit terms	-	-	-	-	-
Net amount	424	-	-	-	-
Past due but not provided for	-	-	-	-	-

Notes to the Annual Financial Statements

14. Budget variances

Material variances between budget and actual amounts

14.1 Interest income:

The variance is due to fluctuation in the interest rate.

14.2 Members fees:

The variance is due to the reduction in the number of meetings and is demand driven.

14.3 Audit fees:

The variance is mainly due to the overall reduction in audit cost.

14.4 General expenses:

The variance is mainly due to project collaboration with the Department of Cultural Affairs and Sport, resulting in less expenditure incurred than planned.

15. 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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1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Taalkomitee
REGISTRASIENOMMER:	Nie van toepassing
FISIESE ADRES	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
POSADRES:	Privaat Sak X9067 Kaapstad 8000
TELEFOONNOMMER(S):	+27 21 483 3889
FAKSNOMMER:	+27 21 483 9673
E-POSADRES:	DCAS.Language@westerncape.gov.za
WEBWERFADRES:	www.westerncape.gov.za/dept/cas
EKSTERNE OUDITEURE:	Ouditeur-Generaal van Suid-Afrika Park Lane Gebou nr. 19 Milnerton Kaapstad 7441
BANK:	Nedbank 5de Verdieping Nedbank Kloktoring V&A Waterfront Kaapstad 8001
MAATSKAPPY-/RAADSEKRETARIS	Nie van toepassing

2. LYS VAN AFKORTINGS/AKRONIEME

AERP	Algemeen Erkende Rekeningkundige Praktyk
BBSEB	Breëbasis Swart Ekonomiese Bemagtiging
DKES	Departement van Kultuursake en Sport
DSKK	Departement van Sport, Kuns en Kultuur
DvdP	Departement van die Premier
EIB	Elektroniese Inhoudsbestuur
EWK	Erfenis Wes-Kaap
FJS	Finansiële Jaarstate
HD	Hoofdirekteur
HFB	Hoof- Finansiële Beampte
IESBA	Internasionale Etiekstandaarde vir Rekenmeesters
IOS	Internasionale Ouditstandaarde
JPP	Jaarlikse Prestasieplan
LUR	Lid van die Uitvoerende Raad
MTSR	Mediumtermyn Strategiese Raamwerk
OGSA	Ouditeur-Generaal Suid-Afrika
ORB	Ondernemingsrisikobestuur
ORBekom	Ondernemingsrisikobestuur-en-etiekkomitee
PanSAT	Pan-Suid-Afrikaanse Taalraad
PORBBS	Provinsiale ondernemingsrisikobestuursbeleid en -strategie
PSP	Provinsiale Strategiese Plan
PTK	Provinsiale Taalkomitee
RB	Rekenpligtige Beampte
RG	Rekenpligtige Gesag
SAGT	Suid-Afrikaanse Gebaretaal
SKOOR	Staande Komitee oor Openbare Rekeninge
VIP	Visiegeïnspireerde Prioriteite
VKB	Voorsieningsketteringbestuur
WKR	Wes-Kaapse Regering
WKTK	Wes-Kaapse Taalkomitee
WOFB	Wet op Openbare Finansiële Bestuur
WOO	Wet op Openbare Oudit

3. VOORWOORD DEUR DIE VOORSITTER

Die Wes-Kaapse Taalkomitee (WKTK) het ten spyte van die Covid-19-pandemie voortgegaan om veeltaligheid in die provinsie te bevorder om dienslewering en toeganklikheid vir al sy inwoners te verbeter. Die Wes-Kaapse Taalbeleid impliseer maatskaplike samehorigheid en verbeterde verhoudings deur taaldiversiteit. Hierdie strategie is in ooreenstemming met die Wes-Kaapse Provinsiale Talewet, Wet 13 van 1998, en ondersteun die Batho Pele-inisiatiewe.

Die Komitee het die teikens bereik wat in sy Jaarlikse Prestasieplan (JPP) 2021/22 gestel is deur by te dra tot die bevordering en ontwikkeling van voorheen gemarginaliseerde inheemse tale en Suid-Afrikaanse Gebaretaal (SAGT) onder Wes-Kaapse gemeenskappe, ten einde bewustheid te verhoog en kommunikasie in hierdie tale te bevorder. Die Komitee het ook belangrike nasionale en internasionale datums herdenk en bevorder ter ondersteuning van streeks- en kontinentale integrasie en om maatskaplike insluiting aan te moedig.



Die Minister van Kultuursake en Sport het die Universiteit Stellenbosch Tweede Konseptaalbeleid na die WKTK verwys vir aanbevelings. In ons bydrae tot veeltaligheid het 'n taakspan van die WKTK aanbevelings gemaak en dit is daarna aan die Universiteit Stellenbosch voorgelê.

Die Covid-19-pandemie het veranderinge in die Komitee se werksaamhede meegebring. Die WKTK het vennootskappe en samewerkingsverhoudings met organisasies met soortgelyke mandate versterk om die nadelige finansiële impak van die pandemie te beperk. Hulpbronne is saam ingespan vir groter doeltreffendheid.

Ten slotte wil ons graag van hierdie geleentheid gebruik maak om erkenning te verleen aan die wonderlike kollegas wat die Komitee so voortreflik gedien het en nou na nuwe uitdagings aanbeweeg het. Dit is Nkosikhulule Nyembezi, die vorige Voorsitter, Atta Humphries en Lungelo Nokwaza. Die Komitee sal voortgaan om hul taak met groot ywer aan te pak en daarna streef om veranderingsagente te wees deur die Wes-Kaapse Taalbeleid te implementeer.

A handwritten signature in black ink, which appears to read 'Genevieve Lentz'.

Me Genevieve Lentz
Voorsitter
31 Augustus 2022

4. OORSIG VAN DIE REKENPLIGTIGE GESAG (RG)

Die Wes-Kaapse Taalkomitee het sy Strategiese Plan vir die jaar 2020/21-2024/25 en Jaarlikse Prestasieplan 2021/22 ingedien ooreenkomstig die vereistes van die Wet op Openbare Finansiële Bestuur (WOFB), 1 van 1999 en Nasionale Tesourieregulasies. Die Komitee se vyfjaarplan en jaarplan beklemtoon die moniteringsrol wat die Wes-Kaapse Taalkomitee speel om te verseker dat tale toeganklik is vir almal wat in die Wes-Kaap woon. Hierdie verslag weerspieël die prestasies van die Komitee gedurende die oorsigjaar, wat in ooreenstemming is met die ondernemings in die Strategiese Plan en Jaarlikse Prestasieplan 2021/22.

Die Komitee het gedurende die oorsigjaar sy mandaat uitgevoer soos vereis deur die Wes-Kaapse Provinsiale Talewet, 13 van 1998. Die Wet vereis dat die Komitee die gebruik van die drie amptelike tale monitor, meertaligheid aktief bevorder en histories gemarginaliseerde inheemse tale beskerm en ontwikkel.

Die WKTK, in vennootskap met die Departement van Kultuursake en Sport (DKES) en die Pan-Suid-Afrikaanse Taalraad (PanSAT), het navorsing gedoen en 'n diensverskaffer gekies om die implementering van die Wes-Kaapse Taalbeleid in Wes-Kaapse staatsdepartemente te assesser. Hierdie studie is uitgevoer om te sien of daar enige uitdagings in die implementering van die beleid was en die stappe wat deur die departemente geneem is om die beleid ten volle te implementeer, te bepaal. Die finale verslag se bevindings en aanbevelings sal met die Wes-Kaapse staatsdepartemente gedeel word.

Bron van inkomste	2021/22			2020/21		
	Beraming	Werklike bedrag ingevorder	(Oor-)/onderinvordering	Beraming	Werklike bedrag ingevorder	(Oor-)/onderinvordering
	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfsinkomste	0	0	0	0	0	0
Oordragbetaling	279	279	0	169	240	(71)
Rente-inkomste	15	12	3	10	9	1
Totaal	294	291	3	179	249	(70)



Me Genevieve Lentz
Namens die Rekenpligtige Gesag
31 Augustus 2022

5. VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAATHEID

Na my beste wete, bevestig ek die volgende:

Alle inligting en bedrae wat in die Jaarverslag geopenbaar word, stem ooreen met die Finansiële Jaarstate wat deur die Ouditeur-Generaal geoudit is.

Die Jaarverslag is volledig, akkuraat en sonder weglatings.

Die Jaarverslag is opgestel in ooreenstemming met die riglyne vir die jaarverslag soos uitgereik deur die Nasionale Tesourie.

Die Finansiële Jaarstate (Deel E) is opgestel in ooreenstemming met die Algemeen Erkende Rekeningkundige Praktyk (AERP)-standaarde wat op die Openbare Entiteit van toepassing is.

Die Rekenpligtige Gesag (RG) is verantwoordelik vir die opstel van die Finansiële Jaarstate en vir die oordele wat in hierdie inligting uitgespreek word.

Die Rekenpligtige Gesag is verantwoordelik vir die daarstelling en implementering van 'n stelsel van interne beheer, wat ontwerp is om 'n redelike versekering te gee ten opsigte van die integriteit en betroubaarheid van die prestasie-inligting, die inligting oor menslike hulpbronne en die Finansiële Jaarstate.

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

Na ons mening weerspieël die Jaarverslag die bedrywighede, die prestasie-inligting, die inligting oor menslike hulpbronne en die finansiële sake van die Openbare Entiteit vir die boekjaar geëindig 31 Maart 2022.

Die uwe



Me Genevieve Lentz
Namens die Rekenpligtige Gesag
31 Augustus 2022

6. STRATEGIESE OORSIG

6.1. Visie

Die bemagtiging van al die inwoners van die Wes-Kaap deur taal, die bevordering van menswaardigheid deur wedersydse respek vir taal en die bevordering van meertaligheid.

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 belas met taalaangeleenthede en die PanSAT te adviseer oor taalaangeleenthede in die provinsie of wat die provinsie raak.

6.3. Waardes

Sorgsaamheid, bekwaamheid, aanspreeklikheid, Integriteit, Innovering en responsiwiteit.

7. WETGEWENDE EN ANDER MANDATE

Die Wes-Kaapse Taalkomitee is 'n skedule 3C entiteit gelys ingevolge die Wet op Openbare Finansiële Bestuur, 1999.

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 moet deur die implementering van wetgewende en ander maatreëls sy gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelykheid van aansien geniet en billik hanteer word. Die WKTK werk saam met die PanSAT om die drie amptelike tale van die provinsie te bevorder en om 'n gunstige omgewing te skep vir die ontwikkeling en gebruik van die Khoi-, Nama- en San-tale en SAGT. Die WKTK, in samewerking met die DKES, is verantwoordelik daarvoor om die implementering van die Wes-Kaapse Taalbeleid, soos goedgekeur in 2001, te monitor en te evalueer en moet ten minste een keer per jaar aan die Wes-Kaapse Provinsiale Parlement oor hierdie mandaat verslag doen. Die DKES hou toesig oor die WKTK en voorsien die Komitee van administratiewe en finansiële ondersteuning.
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 hy aanbied en ondersteun.
Artikel 31: Kulturele, godsdienstige en taalgemeenskappe	Die WKTK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap respekteer.
Artikel 41: Beginsels van samewerkende regering en interregerings-verhoudings	Die WKTK werk met al die sferes van die regering saam in die uitvoering van sy mandaat.
Bylae 4: Funksionele gebiede van konkurrente nasionale en provinsiale wetgewende bevoegdheid	Ten opsigte van die taalbeleid en die regulering van amptelike tale in die mate waartoe die bepalings van artikel 6 van die Grondwet wetlike bevoegdheid aan die Wes-Kaapse Provinsiale Parlement verleen, werk die WKTK nou saam met die nasionale Departement van Kuns en Kultuur (DKK) en verwante staatsinstellings rakende taalbeleidsaangeleenthede.
Artikel 195: Basiese waardes en beginsels wat openbare administrasie beheer	DKES-amptenare verantwoordelik vir die uitvoering van die mandaat van die WKTK moet die doeltreffende, ekonomiese en doelmatige gebruik van hulpbronne verseker. Programme wat in die openbare sektor onderneem word, moet maksimale voordele teen die laagste moontlike koste lewer.
Grondwet van die Wes-Kaap, 1997 (Wet 1 van 1998)	
Artikel 5	Vir die doel van die Wes-Kaapse Regering (WKR) moet: a. die amptelike tale Afrikaans, Engels en isiXhosa gebruik word; en b. hierdie tale gelyke status geniet. Die WKTK moet die gebruik van Afrikaans, Engels en isiXhosa in die Wes-Kaap monitor. Die WKTK moet ook praktiese en positiewe maatreëls implementeer om te help om die status van die inheemse tale van die Wes-Kaap, waarvan die status en gebruik histories verminder is, te verhoog en hul gebruik te bevorder.

Artikel	Beskrywing
Artikel 81(d)	Die WKR moet beleid goedkeur en implementeer om die welsyn van die inwoners van die Wes-Kaap aktief te bevorder en te handhaaf, insluitend beleid wat daarop gemik is om die respek vir die regte van kulturele, godsdienstige en taalgemeenskappe in die Wes-Kaap te bevorder.

7.2 Wetgewende mandate

Wetgewing	Verwysing	Beskrywing
Wet op Pan-Suid-Afrikaanse Taalraad	Wet 59 van 1995	Die Wes-Kaapse Taalkomitee word deur die PanSAT erken. Die Wet bepaal, onder andere, dat die PanSAT 'n provinsiale taalkomitee (PTK) in elke provinsie moet stig. 'n Wes-Kaapse PanSAT PTK is in Augustus 2019 gestig.
Wet op die Beskerming van Persoonlike Inligting	Wet 4 van 2013	Die Wet bevorder die beskerming van persoonlike inligting wat deur openbare en privaatliggame verwerk word; sekere voorwaardes in te stel om minimum vereistes vir die verwerking van persoonlike inligting daar te stel. Daarbenewens maak die Wet voorsiening vir die daarstelling van 'n Inligtingsreguleerder om sekere bevoegdhede uit te oefen en om sekere pligte en funksies ingevolge hierdie Wet en die Wet op die Bevordering van Toegang tot Inligting, 2000, uit te voer. Die Wet maak verder voorsiening vir die uitreiking van gedragskodes; vir die regte van persone met betrekking tot ongevraagde elektroniese kommunikasie en outomatiese besluitneming; om die vloeï van persoonlike inligting oor die grense van die Republiek te reguleer; en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.
Wet op Openbare Finansiële Bestuur	Wet 1 van 1999	Die WKTK moet kwartaalike en jaarlikse verslae voorlê oor sy prestasie-lewering en geouditeerde finansiële state gebaseer op die strategiese jaarlikse doelwitte vir elke boekjaar.
Wet op Tradisionele en Khoi-San-leierskap	Wet 3 van 2019	Die Wet maak voorsiening vir: <ul style="list-style-type: none"> • die erkenning van tradisionele en Khoi-San-gemeenskappe, leiersposisies en vir die onttrekking van sodanige erkenning • die funksies en rolle van tradisionele en Khoi-San-leiers; • die erkenning, instelling, funksies, rolle en administrasie van koningskap- of koninginskaprade, tradisionele hoofrade, tradisionele rade, Khoi-San-rade en tradisionele subrade, asook ondersteuning aan sulke rade; • die stigting, samestelling en funksionering van die Nasionale Huis van Tradisionele en Khoi-San-leiers; • vestiging van provinsiale huise van tradisionele en Khoi-San-leiers; • die vestiging en samestelling van plaaslike huise van tradisionele leiers en Khoi-San-leiers; • die instelling en werking van die Kommissie vir Khoi-San-aangeleenthede; • 'n gedragskode vir lede van die Nasionale Huis, provinsiale huise, plaaslike huise en alle tradisionele en Khoi-San-rade; en • regulatoriese bevoegdhede van die Minister en Premiers.
Wet op Gebruik van Amptelike Tale	Wet 12 van 2012	Hierdie wet is spesifiek van toepassing op nasionale departemente, nasionale openbare entiteite en nasionale openbare ondernemings. Indien aspekte van die Wet uitwerking op taalbeleid en -praktyk in die Wes-Kaap sou hê, sou die WKTK 'n mandaat hê om 'n rol te speel.

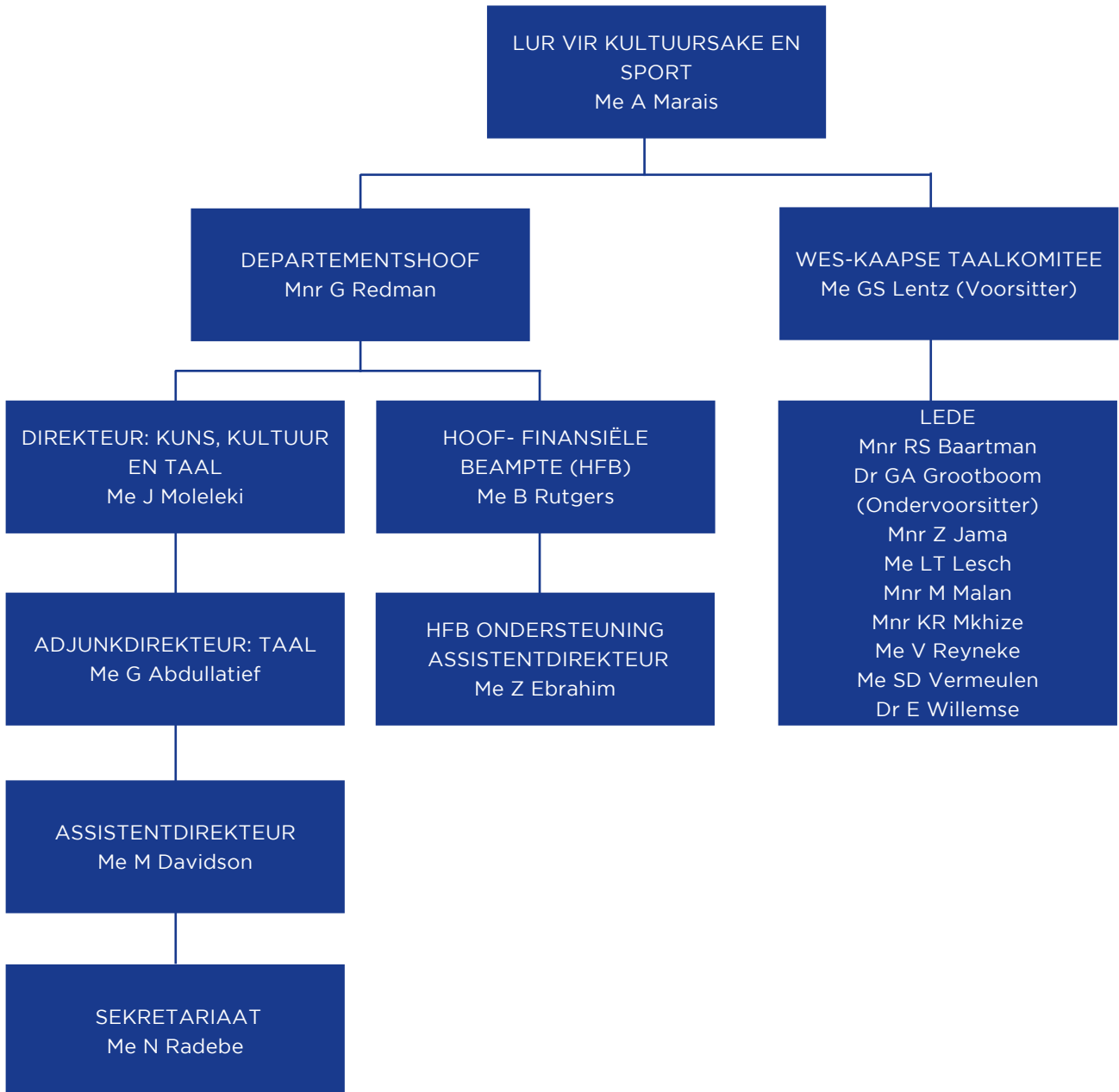
Wetgewing	Verwysing	Beskrywing
Wes-Kaapse Provinsiale Talewet	Wet 13 van 1998	<p>Die WKTK moet onder andere:</p> <ul style="list-style-type: none"> • die gebruik van Afrikaans, Engels en isiXhosa deur die Wes-Kaapse Regering monitor; • aanbevelings by die LUR (Lid van die Uitvoerende Raad) en die Provinsiale Parlement maak oor enige voorgestelde of bestaande wetgewing, praktyk en beleid wat taal in die Wes-Kaap raak; • 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 adviseer; en • PanSAT oor taalaangeleenthede in die Wes-Kaap adviseer.

7.3 Beleidsmandate

Beleid	Beskrywing
Nasionale Taalbeleidsraamwerk (2003)	Hierdie beleid bied 'n nasionale raamwerk vir die toepassing van die bepalings van die Grondwet en wetgewende mandate op alle staatsorgane, insluitend die WKTK. Dit bevat ook beginsels en implementeringstrategieë wat gevolg moet word.
Wes-Kaapse Taalbeleid (gepubliseer in die Provinsiale Koerant as PK 369/2001 van 27 November 2001)	Die WKTK is verplig om die implementering van hierdie beleid te monitor.

8. ORGANISATORIESE STRUKTUUR

Die Komitee se organogram soos op 31 Maart 2022 verskyn hieronder.



1. VERSLAG VAN DIE OUDITEUR-GENERAAL: VOORAFBEPAAALDE DOELWITTE

Die Ouditeur-Generaal Suid-Afrika (OGSA) voer tans die nodige auditprosedures uit op die prestasie-inligting om redelike gerusstelling in die vorm van 'n audit-gevolgtrekking te gee. Die audit-gevolgtrekking oor die prestasie teen voorafbepaalde doelstellings is ingesluit in die verslag aan die bestuur onder die opskrif Voorafbepaalde Doelstellings in die afdeling: Verslag oor ander wetlike en regulatoriese vereistes van die ouditeursverslag.

Verwys na bladsy 34 van die Ouditeursverslag, gepubliseer as Deel E: Finansiële Inligting.

2. ONTLEDING VAN OMSTANDIGHEDE

2.1. Diensleweringomgewing

Die WKTK het sy werk gedurende die 2021/22-boekjaar verrig deur voort te bou op die innoverende praktyke wat ingestel is as gevolg van die Covid-19-pandemie.

Die Komitee het voortgegaan om die belangrikheid van taal te bevorder deur bewusmaking en versekering van die implementering van die Wes-Kaapse Taalbeleid, die bevordering van inheemse tale en deur betrokke te raak by meer samewerkingsvennootskappe met ander organisasies wat taal in die Wes-Kaap bevorder. Hierdie bestuurde netwerkbenadering van vennootskappe met ander organisasies is gevolg om platforms van verbintenisse te fasiliteer wat voorsiening maak vir die benutting van kollektiewe hulpbronne en kundigheid met die doel om na 'n meer volhoubare en samehangende impak op die provinsiale taallandskap te streef.

Die Komitee het ses vergaderings belê en twee bewusmakingsveldtogte geloods wat die implementering van die Wes-Kaapse Taalbeleid gemonitor het, asook twee projekte wat inheemse tale bevorder het. Die projekdoelwitte is oorskry as gevolg van die bogenoemde bestuurde netwerkbenadering.

Die Komitee het 'n goeie werksverhouding met die provinsiale kantoor van PanSAT gehandhaaf om 'n samewerkende benadering tot taalaangeleenthede in die Wes-Kaap te verseker.

2.2. Organisatoriese omgewing

Die WKTK word ingevolge artikel 6 van die Wes-Kaapse Provinsiale Talewet, Wet 13 van 1998, gestig. Volgens die Wet word lede van die Komitee vir 'n termyn van drie jaar aangestel. 'n Maksimum van 11 lede mag op die Komitee aangestel word. Komiteeledes word aangestel deur 'n openbare nominasie- en kortlysproses, gefasiliteer deur die betrokke Komitee in die Wetgewer, gevolg deur aanstelling deur die Provinsiale Minister.

Die Komitee se termyn van drie jaar het op 31 Oktober 2021 geëindig. Die Minister het die termyn van die Komitee tot 31 Januarie 2022 verleng en na ontvangs van die kortlys van die Staande Komitee, het sy daarna op 1 Februarie 2022 'n nuwe Komitee aangewys. Die nuwe Komitee se termyn eindig op 31 Januarie 2025.

Die Komitee is die Rekenpligtige Gesag van die Entiteit en is verantwoordelik vir alle bestuursverwante aangeleenthede ingevolge artikels 49 tot 57 van die Wet op Openbare Finansiële Bestuur (WOFB), 1999. 'n Besluit is op 10 Februarie 2022 geneem dat die Voorsitter, ingevolge artikel 56 van die WOFB, die verantwoordelikheid van die Rekenpligtige Gesag namens die Openbare Entiteit nakom.

Ingevolge artikel 17 van die Wes-Kaapse Provinsiale Talewet, 1998, verskaf amptenare in die Taaldienstekomponent van die DKES administratiewe ondersteuning aan die WKTK. Die administratiewe werk behels die verskaffing van inhoudelike en prosedurele ondersteuning en die bestuur van alle reëlins wat nodig is vir die doeltreffende funksionering van die Komitee. Ondersteuningsfunksies met betrekking tot finansiële bestuur word deur personeel in die DKES se eenheid vir Finansies Openbare Entiteit Ondersteuning uitgevoer.

Alle administratiewe verwante dokumente van die WKTK word by die Taaldienste-eenheid gehou en finansiële dokumente word by die Finansies-komponent bewaar. Dokumente word in die aanlyn elektroniese inhoudbestuurstelsel (EIB) gestoor vir veilige bewaring, maklike oproeping en institusionele geheue.

2.3. Sleutelbeleidsontwikkelings en wetgewende veranderinge

Die Wet op Tradisionele en Khoi-San-leierskap is in 2019 onderteken. Die wet vereis dat die Departement 'n meer stelselmatige benadering moet volg ten opsigte van die hantering van die tale van die Khoi en die San, wat tans nie amptelike tale is nie.

Die Wet maak voorsiening vir:

- die erkenning van Tradisionele en Khoi-San-gemeenskappe, leiersposisies en vir die onttrekking van sodanige erkenning;
- die funksies en rolle van Tradisionele en Khoi-San-leiers;
- die erkenning, vestiging, funksies, rolle en administrasie van konings- of koningin-rade, vernaamste tradisionele rade, tradisionele rade, Khoi-San-rade en tradisionele subrade, asook ondersteuning aan sulke rade;
- die vestiging, samestelling en funksionering van die Nasionale Huis van Tradisionele en Khoi-San-leiers;
- vestiging van provinsiale huise van Tradisionele en Khoi-San-leiers;
- die vestiging en samestelling van plaaslike huise van tradisionele leiers en Khoi-San-leiers
- die instelling en werking van die Kommissie vir Khoi-San-aangeleenthede
- 'n gedragskode vir lede van die Nasionale Huis, provinsiale huise, plaaslike huise en alle tradisionele en Khoi-San-rade; en
- Regulatoriese bevoegdhede van die Minister en Premiers.

2.4. Vordering ten opsigte van bereiking van institusionele impak en uitkomste

Die Komitee se beoogde uitkomste soos in sy Strategiese Plan uiteengesit word hieronder aangetoon. Dit gee 'n aanduiding van vordering wat gemaak is ten opsigte van die bereiking van die Komitee se impakverklaring.

Impakverklaring: Die WKTK streef daarna om deur sy aktiwiteite individue deur middel van taal te bemagtig en inklusiewe en samehorige gemeenskappe te skep.

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

Die Komitee het gedurende 2021/22 op die volgende wyse 'n bydrae gelewer tot die Nasionale Uitkomste van die Mediumtermyn Strategiese Raamwerk (MTSR) 2019-2024:

MTSR-prioriteit	Bydrae van Komitee
Prioriteit 3: Onderwys, vaardighede en gesondheid	<p>Die beginsel van veeltaligheid in die Wes-Kaap bevorder deur vennootskappe gesmee.</p> <p>Sy werksverhouding met PanSAT en ander taalliggame en instellings verbeter.</p> <p>Die ontwikkeling en opheffing van voorheen gemarginaliseerde inheemse tale en SAGT bevorder ten einde groter bewustheid te skep en kommunikasie in hierdie tale onder die inwoners van die Wes-Kaap aan te moedig.</p> <p>Die Minister en PanSAT geadviseer oor taalaangeleenthede wat die Wes-Kaap raak.</p> <p>Tersaaklike belanghebbendes geraadpleeg en op hoogte gebly van tersaaklike navorsing ten einde ingelig te bly oor taalaangeleenthede wat die provinsie raak.</p>
Prioriteit 6: Maatskaplike samehorigheid en veilige gemeenskappe	<p>Die WKTK het maatskaplike samehorigheid en veilige gemeenskappe bevorder deur veeltaligheid, gemarginaliseerde inheemse tale en SAGT deur sy programme te bevorder. In die proses is groter bewustheid geskep en die gebruik van die drie amptelike tale en SAGT onder die inwoners van die Wes-Kaap bevorder.</p>
Prioriteit 7: 'n Beter Afrika en wêreld	<p>Die Komitee het ter ondersteuning van streeks- en kontinentale integrasie geselekteerde nasionale en internasionale datums van belang gevier en bevorder ten einde 'n atmosfeer van maatskaplike insluiting te vestig.</p>

Die komitee se uitkomsaanswyser is gekoppel aan die dienste en programme van die DKES, wat weer gekoppel is aan die WKR se Provinsiale Strategiese Plan (PSP) Visiegeïnspireerde Prioriteite (VIP), veral met betrekking tot VIP 1: Veilige en Samehorige Gemeenskappe en VIP 3: Bemagtiging van Mense.

Die verklaring van 'n nasionale ramptoestand as gevolg van die Covid-19-pandemie het gelei tot 'n heraanpassingstrategie vir die intervensies, programme en projekte van die PSP. Die uitdagings wat die basis van die PSP vorm, het nie verander nie, maar die pandemie het die uitdagings waarmee die provinsie gekonfronteer word verskerp, en nuwe probleme het na vore getree. Terwyl die PSP 'n leidende raamwerk bly, fokus die WKR se herstelplan op werk, veiligheid en welstand. Veiligheid en welstand is veral van toepassing vir die werk van die Komitee. Alhoewel die PSP steeds 'n leidende raamwerk is, fokus die WKR herstelplan op werk, veiligheid en welstand. Veiligheid en welstand is veral van toepassing vir die werk van die Komitee.

Deur moedertaalbevordering en -bemagtiging het die Komitee bygedra tot geleenthede vir inwoners van die Wes-Kaap om hul lewens en die lewens van ander te vorm, om 'n sinvolle en waardige lewe te verseker, wat op sy beurt maatskaplik samehorige gemeenskappe sal skep.

3. PRESTASIE-INLICHTING VAN DIE INSTITUSIONELE PROGRAM

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, belaaie met taalaangeleenthede, en die PanSAT te adviseer oor taalaangeleenthede in die provinsie of wat die provinsie raak.

Die Komitee het Internasionale Geletterdheidsdag op 8 September 2021 gevier in samewerking met die DKES, die Afrikaanse Taalraad, die Inheemse Taal Aksieforum, Iziko Museums van Suid-Afrika, die Nasionale Biblioteek van Suid-Afrika, PanSAT, die SupuSupu Khoi Taalprojek, die Swahili Taalraad en die Universiteit van Wes-Kaapland. Die geleentheid het aanlyn plaasgevind en het erkenning verleen aan die feit dat geletterdheid 'n mensereg en die grondslag vir ontwikkeling is. Die geleentheid het verskeie skrywers ten toon gestel en die belangrikheid van lees en leer oor letterkunde en taal beklemtoon.

Daarbenewens het die Komitee met bogenoemde vennote saamgewerk deur 'n aanlyn geleentheid aan te bied om Erfenisdag op 24 September 2021 te vier. Verskeie sprekers in die taal- en erfenissektor is genooi en het aanbiedings by die geleentheid gelewer. Verdere diskoers het gefokus op die belangrikheid van taal in nasiebou en erfenisbewaring. Benewens die bevordering van die amptelike tale van die provinsie, is daar veral gekonsentreer op SAGT en Khoekhoegowab.

In die tweede kwartaal het mnr Baartman twee Nama-ortografiewerkswinkels bygewoon wat deur die PanSAT in Kaapstad en George op onderskeidelik 24 en 25 Augustus 2021 aangebied is. Die doel van die sessies was om inheemse Khoi- en San-sprekers in te lig oor die vordering wat gemaak is ten opsigte van die Nama-taal en die ortografie om die korrektheid van die onderrig, lees en skryf van Nama te verseker.

In die tweede kwartaal het me Lesch 'n webinaar op 29 September 2021 bygewoon. Die geleentheid is deur die PanSAT aangebied ter viering van Internasionale Vertaaldag. Die tema van die geleentheid het gefokus op regsvertalings en het besprekings rondom die proses van vertaling van regstekste en die rol en pligte van die vertaler ingesluit.

Gedurende die derde kwartaal het die Komitee, in samewerking met die DKES en PanSAT, 'n diensverskaffer aangestel om:

- die implementering van die Wes-Kaapse Taalbeleid by die verskillende Wes-Kaapse staatsdepartemente te evalueer;
- vas te stel watter uitdagings, indien enige, deur departemente met die implementering van die beleid ervaar word; en
- te bepaal watter maatreëls beplan word, indien enige, om die beleid ten volle te implementeer.

Die uitkoms en aanbevelings vervat in die finale verslag sal hersien word en daarna voorgelê en met ander provinsiale departemente gedeel word.

Minister Marais het gedurende die derde kwartaal die Universiteit Stellenbosch se Tweede Konseptaalbeleid na die Komitee vir kommentaar verwys. 'n Taakspan bestaande uit me Lentz, me Lesch, me Humphries-Heyns en mnr Baartman het aanbevelings gemaak, wat daarna via die vereiste aanlynportaal aan die Universiteit Stellenbosch voorgelê is.

Die Komitee het op 21 Februarie 2022 'n taalsimposium aangebied om Internasionale Moedertaaldag te vier in samewerking met die Kaapse Skiereiland Universiteit van Tegnologie, Stad Kaapstad, DKES, Die Afrikaanse Taalraad, Aksieforum vir Inheemse Taal, Iziko Museums van Suid-Afrika, Konrad Adenhauer Stiftung, Nasionale Biblioteek van Suid-Afrika en PanSAT. Die tema van die aanlyn geleentheid was "Viering van Taalkundige en Kulturele Diversiteit". Aanbiedings het gefokus op die bevordering van isiXhosa, SAGT, Kaaps en Khoekhoegowab. Mnr Baartman en me Humphries-Heyns wat sprekers by die geleentheid was, het onderskeidelik Khoekhoegowab en SAGT bevorder.

In die vierde kwartaal het mnr Malan op 26 Februarie 2022 'n isiXhosa-spelkompetisie (aangebied deur die PanSAT in samewerking met die Wes-Kaapse Onderwysdepartement) bygewoon. Dit was 'n eerste geleentheid wat in die toekoms Afrikaans, Khoi en Suid-Afrikaanse Gebaretaal gaan insluit..

3.2 Uitkomst, uitsette, uitsetaanwysers, teikens en werklike prestasie

Die Komitee het nie sy Jaarlikse Prestasieplan 2021/22 hervoorgetel nie.

Uitkoms	Uitset	Uitsetaanwyser	Werklike prestasie 2019/2020	Werklike prestasie 2020/2021	Werklike prestasie 2021/2022	Werklike prestasie 2021/2022	Afwyking van beplande teiken tot werklike prestasie vir 2021/2022	Kommentaar op afwykings
Bemagtigde burgers en inklusiewe en samehorige gemeenskappe	Aantal opnames wat die implementering van die Taalbeleid monitor of vraelyste of bewusmakings veldtogte of opvolgprojekte voltooi	Aantal aktiwiteite wat die implementering van die Wes-Kaapse Taalbeleid monitor	1	2	1	2	+1	Die Komitee het sy teiken oortref deur twee projekte in plaas van een projek te fasiliteer. Samewerkingstrategieë met ander entiteite het die uitvoering van 'n bykomende projek wat beperkte hulpbronne vereis en binne die beperkings van die Covid-19-protokolle moontlik was moontlik gemaak.
Bemagtigde burgers en inklusiewe en samehorige gemeenskappe	Projekte voltooi ter bevordering van inheemse tale	Aantal projekte wat inheemse tale bevorder	Hierdie is 'n nuwe aanwyser vanaf 2020/21	1	1	2	+1	Die Komitee het sy teiken oortref deur twee projekte in plaas van een projek te fasiliteer. Samewerkingstrategieë met ander entiteite het die uitvoering van 'n bykomende projek moontlik gemaak. Die projek het beperkte hulpbronne vereis en kon binne die beperkings van Covid-19-veiligheidsmaatreëls uitgevoer word.
Bemagtigde burgers en inklusiewe en samehorige gemeenskappe	Formele gesprekvoering om die Wes-Kaapse Taalbeleid te implementeer	Aantal formele gesprekvoeringe om die Wes-Kaapse Taalbeleid te implementeer	9	6	6	6	-	

Strategie om gebiede van onderprestasie te oorkom

Alle beplande teikens, soos weerspieël in die Jaarlikse Prestasieplan 2021/22, is bereik.

Koppeling van prestasie aan begrotings

Die WKTK het sy sleutelprestasiegebiede in ooreenstemming gebring met die begroting wat deur die DKES vir die verslagjaar oorgedra is.

Program	2021/22			2020/21		
	Begroting	Werklike besteding	(Oor)/ onder-besteding	Begroting	Werklike besteding	(Oor)/ onder-besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en Dienste	294	184	110	179	164	15
Totaal	294	184	*110	179	164	15

* Die onderbesteding kan hoofsaaklik toegeskryf word aan die projeksamewerking met die DKES en die vermindering van ledegeld en ouditkoste.

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

Die Komitee het drie aanlyn en drie aangesig-tot-aangesig vergaderings gehou. Die Komitee was nie by enige intervensies betrokke nie.

4. INKOMSTEVERKRYGING

Bron van inkomste	2021/22			2020/21		
	Beraming	Werklike bedrag ingevorder	(Oor-)/ onderin-vordering	Beraming	Werklike bedrag ingevorder	(Oor-)/ onderin-vordering
	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfsinkomste	0	0	0	0	0	0
Oordragbetaling	279	279	0	169	240	(71)
Rente-inkomste	15	12	3	10	9	1
Totaal	294	291	3	179	249	(70)

4.1. Kapitaalbelegging

Nie van toepassing nie

1. INLEIDING

Bestuur, risikobestuur en voldoening is die drie pillare wat saamwerk om te verseker dat die Entiteit aan sy doelstellings voldoen. Voldoening aan die Entiteit se beleid en prosedures, wette en regulasies wat lei tot 'n sterk en doeltreffende bestuur, word beskou as die sleutel tot die sukses van die Entiteit. Hierdie verslag bied 'n oorsig van die bestuurstruktuur wat in die Entiteit gevestig is.

2. PORTEFEULJEKOMITEES

Die Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport en die Staande Komitee oor Openbare Rekeninge (SKOOR) hou toesig oor die werk van die Komitee. Die volgende verhore het in 2021/22 plaasgevind:

Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport	
Datum van verhoor	Saak wat oorweeg word
22 Junie 2021	Inligtingsessie aangebied deur die DKES oor die rolle en verantwoordelikhede van die Wes-Kaapse Kultuurkommissie (WKKK) en die WKTK.
8 November 2021	Oorweging van die Jaarverslae van die DKES, Erfenis Wes-Kaap (EWK), die WKTK en die WKKK vir die 2020/21-boekjaar.
7 Desember 2021	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die bylae tot die Aanpassingsbegrotingswetsontwerp, 2021.
15 Maart 2022	Bespreking oor Wes-Kaapse Aanpassingsbegrotingswetsontwerp 2021 - Begrotingspos 13 Departement van Kultuursake en Sport.

Staande Komitee oor Openbare Rekeninge	
Datum van verhoor	Saak wat oorweeg word
1 Februarie 2022	Beraadslaging oor die 2020/21-jaarverslag van die DKES en sy Entiteite, WKTK, WKKK en EWK.

3. UITVOERENDE GESAG

Die Uitvoerende Gesag het sy toesighoudende verantwoordelikheid nagekom deur finansiële en niefinansiële inligting vir die oorsigtydperk te monitor. Die volgende verslae is vir moniteringsdoeleindes ingedien:

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

4. DIE WES-KAAPSE TAALKOMITEE

4.1 Inleiding

Die WKTK is gestig ingevolge die Wes-Kaapse Provinsiale Talewet, 1998.

4.2 Die rol van die Komitee

Die Wes-Kaapse Provinsiale Talewet, 1998, bepaal dat die WKTK, onder andere, die volgende moet doen:

- monitor die gebruik van Afrikaans, Engels en isiXhosa deur die WKR;
- maak aanbevelings aan die Provinsiale Minister en die Provinsiale Parlement oor voorgestelde of bestaande wetgewing, praktyk en beleid wat regstreeks of nieregstreeks verband hou met taal in die Wes-Kaap;
- bevorder aktief die beginsel van veeltaligheid;
- bevorder aktief die ontwikkeling van voorheen gemarginaliseerde inheemse tale;
- adviseer die Provinsiale Minister en die WKKK oor taalsake in die provinsie; en
- adviseer PanSAT oor taalsake in die Wes-Kaap.

4.3 Komitee handves

Die WKTK het nie 'n formele handves nie, maar hy word gelei deur die Wes-Kaapse Provinsiale Talewet.

Samestelling van die Komitee vir die periode 1 April 2021 tot 31 Januarie 2022

Naam	Titel (ingevoelge die struktuur van die Raad vir Openbare Entiteite)	Datum aangestel	Datum bedank	Kwalifikasies	Kennisvelde	Raad direkteur-skappe (Lys die entiteite)	Ander komitees of taakspanne (bv. Oudit-komitee/ Ministeriële Taakspan)	Aantal vergaderings bygewoon (vyf vergaderings is vanaf 1 April 2021 tot 31 Januarie 2022 gehou)
Mnr Riaan Shane Baartman	Lid	1 Junie 2019	N.v.t.	Opleier van opleiers (verskillende ETDP-leerprogramme); Vaardigheidsfasiliteerder; ETDP-assessor; Moderator; en Ontwikkeling van leerprogramme	Khoekhoegowab	N.v.t.	N.v.t.	2
Me Annette Humphries - Heyns	Lid	1 November 2018	N.v.t.	Nasionale Instituut vir Dowes; Universiteit Stellenbosch; Algemene Taalkunde en SAGT Letterkunde NKR Vlak 8	Dowe-onderderrig assistent vir SAGT in die skoolklaskamer; Verskillende projekte vir Universiteit Stellenbosch en ondersteun ontwikkeling van SAGT-woordeskat/terminologie	N.v.t.	N.v.t.	4
Me Genevieve Suzann Lentz	Lid	1 Junie 2019	N.v.t.	BA Tale en Kommunikasie; BA Hons (Engels); Nagraadse Onderwysertifikaat B-Tech Openbare Betrekkings en MEEd Onderwys	Taalonderrig; Beplan, organiseer en implementeer toepaslike taalonderrigprogram in 'n leeromgewing	N.v.t.	N.v.t.	2
Me Laurian Teslyne Lesch	Lid	1 Junie 2019	N.v.t.	BA in Taal en Kultuur; BA(Hons) Afrikatale; en Meestersgraad in Afrikatale	Taalbeplanning en -beleid; Tweedetaalverwerwing; Redigering en leksikografie	N.v.t.	N.v.t.	4

Naam	Titel (ingevoelge die struktuur van die Raad vir Openbare Entiteite)	Datum aangestel	Datum bedank	Kwalifikasies	Kennisvelde	Raad direkteur-skappe (Lys die entiteite)	Ander komitees of taakspanne (bv. Oudit-komitee/ Ministeriële Taakspan)	Aantal vergaderings bygewoon (vyf vergaderings is vanaf 1 April 2021 tot 31 Januarie 2022 gehou)
Mnr Kwanda Regent Mkhize	Onder-voorsitter (soos op 14 November 2019)	1 November 2018	N.v.t.	B Administrasie	Parlementêre monitor en geslagsgelykheidseenheid	N.v.t.	N.v.t.	4
Mnr Lungelo Garlic Nokwaza	Lid	1 November 2018	N.v.t.	BA; Nagraadse Diploma in Hoër Onderwys; Gevorderde Diploma vir Opvoeders van Volwassenes; B Honneurs Administrasie; MA Filosofie; Nagraadse Diploma in Regte en Sosiale Veiligheid; en MA Kuns	Onderrig en Letterkunde; hersiening van isiXhosa en Engels en taalontwikkeling	N.v.t.	Wes-Kaapse Kultuur-kommissie	4
Mnr Nkosikhulule Nyembezi	Voorsitter (soos op 11 Maart 2019)	1 November 2018	N.v.t.	MA Openbare Administrasie	Wetgewing; Skeppende skryfkuns en Media-netwerking	N.v.t.	N.v.t.	4
Me Stevlyn Diane Vermeulen	Lid	1 November 2018	N.v.t.	BA in Taal en Kultuur; en Nagraadse kortkursus in metodologie vir redigering	Taalontwikkeling; en Redakteur	N.v.t.	N.v.t.	5

Samestelling van die huidige Komitee aangestel met inwerkingtreding vanaf 1 Februarie 2022

Naam	Titel (Ingevolge die struktuur van die Raad vir Openbare Entiteite)	Datum aangestel	Datum bedank	Kwalifikasies	Kennisvelde	Raad direkteur-skappe (Lys die entiteite)	Ander komitees of taakspanne (bv. Oudit-komitee/Ministeriële Taakspan)	Aantal vergaderings bygewoon (Een vergadering is gedurende die periode 1 Februarie 2022 tot 31 Maart 2022 gehou)
Mnr Riaan Shane Baartman	Lid	1 Februarie 2022	N.v.t.	Opleier van opleiers (verskillende ETD-lerprogramme); Vaardighedsfasiliteerder; ETD-assessor; Moderator; en Ontwikkeling van leerprogramme	Khoekhoegowab	N.v.t.	N.v.t.	1
Dr Gregory Allen Grootboom	Onder-voorsitter (Soos op 10 Februarie 2022)	1 Februarie 2022	N.v.t.	BA (Geskiedenis, Engels en isiXhosa); BA Honneurs (Afrikatale); en MA in Afrikatale (met spesialisering in isiXhosa)	Taalopleier; Vertaling en proefleeswerk isiZulu, isiXhosa; en Kiswahili tegniese/regsdokumente	N.v.t.	N.v.t.	1
Mnr Zukile Jama	Lid	1 Februarie 2022	N.v.t.	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.v.t.	N.v.t.	1
Me Genevieve Suzann Lentz	Voorsitter (Soos op 10 Februarie 2022)	1 Februarie 2022	N.v.t.	BA Tale en Kommunikasie; BA Hons (Engels); Nagraadse Onderwysertifikaat B-Tech Openbare Betrekkinge en MEd Onderwys	Taalonderrig; Beplan, organiseer en implementeer toepaslike taalonderrigprogram in 'n leeromgewing	N.v.t.	N.v.t.	1

Naam	Titel (Ingevolge die struktuur van die Raad vir Openbare Entiteite)	Datum aangestel	Datum bedank	Kwalifikasies	Kennisvelde	Raad- direkteur- skappe (Lys die entiteite)	Ander komitees of taakspanne (bv. Oudit- komitee/ Ministeriële Taakspan)	Aantal vergaderings bygewoon (Een vergadering is gedurende die periode 1 Februarie 2022 tot 31 Maart 2022 gehou)
Me Laurian Teslyne Lesch	Lid	1 Februarie 2022	N.v.t.	BA in Taal en Kultuur; BA(Hons) Afrikatale; en Meestersgraad in Afrikatale	Taalbeplanning en -beleid; Tweedetaalverwerwing; Redigering en leksikografie	N.v.t.	N.v.t.	1
Mnr Micarlo Malan	Lid	1 Februarie 2022	N.v.t.	Praktiese kursus in arbeidsreg; Diploma in Kantooradministrasie	Bevordering van gemarginaliseerde tale	N.v.t.	N.v.t.	1
Mnr Kwanda Regent Mkhize (Soos op 14 November 2019)	Onder- voorsitter Voorsitter	1 Februarie 2022	N.v.t.	B Administrasie	Parlementêre monitor en geslagsgelykheidseenheid	N.v.t.	N.v.t.	1
Me Vanessa Reyneke	Lid	1 Februarie 2022	N.v.t.	Kursus in Projekbestuur; Taalliteratuur (Algemene Taalkunde) NKR 8	Onderrig in Suid-Afrikaanse Gebaretaal	N.v.t.	N.v.t.	0
Me Stevlyn Diane Vermeulen	Lid	1 Februarie 2022	N.v.t.	BA in Taal en Kultuur; en Nagraadse kortkursus in metodologie vir redigering	Taalontwikkeling; en Redakteur	N.v.t.	N.v.t.	1
Dr Esau Willemse	Lid	1 Februarie 2022	N/A	Diploma in Teologie; Honneurs Teologie; Meestersgraad in Teologie; Doktorsgraad in Filosofie	Engels en Afrikaans Skrywer	N.v.t.	N.v.t.	1

Vergoeding van Komiteelede

Die diensvoordepakkette van ampsdraers van sekere statutêre en ander instellings word omskryf deur die Minister van Finansies en beskryf in 'n Provinsiale Tesourie Omsendbrief. Die Voorsitter se tarief is R461,00 per uur en die tarief vir lede is R264,00 per uur.

Naam	Vergoeding R`000	Ander toelaag (R&V) R`000	Totaal R`000
Mnr Nyembezi (Voorsitter)	3	-	3
Mnr Mkhize	4	-	4
Mnr Nokwaza	2	-	2
Me Vermeulen	4	-	4
Me Humphries-Heyns	2	-	2
Me Lesch	3	-	3
Me Lentz	3	-	3
Mnr Baartman	3	2	5
Dr Willemse	1	4	5
Dr Grootboom	1	-	1
Mnr Jama	1	-	1
Mnr Malan	3	-	3
Me Reyneke	-	-	-
Totaal	30	6	36

5. RISIKOBESTUUR

Die WKTK neem deel aan die Ondernemingsrisikobestuur-en-Etiekkomitee (ORBekom) van die DKES om die Rekenpligtige Gesag te ondersteun met die uitvoering van sy verantwoordelikhede rakende risikobestuur.

Ondernemingsrisikobestuursbeleid en -strategie

Die Departement het 'n Ondernemingsrisikobestuursbeleid op 12 April 2021 vir die 2021/22-2024/25 boekjare goedgekeur. Hierdie beleid gee uitdrukking aan die risikobestuursfilosofie en vang, op 'n hoë vlak, die rolle en verantwoordelikhede van die verskillende rolspelers vas. Dit verskaf die basis vir die risikobestuursproses wat aangevul word met die besonderhede met betrekking tot die strategie.

Die Ondernemingsrisikobestuur (ORB)-strategie en implementeringsplan skets hoe die openbare entiteit te werk sal gaan om die ORB-beleid wat deur die Rekenpligtige Gesag goedgekeur is, te implementeer. Hierdie ORB-strategie word ingelig deur die Provinsiale Ondernemingsrisikobestuursbeleid en -strategie (PORBBS) sowel as sy eie ORB-beleid en risikoprofiel.

Verantwoordelikheid van die Ondernemingsrisikobestuur-en-etiekkomitee (ORBekom)

Die ORBekom bevestig dat hy voldoen het aan sy verantwoordelikhede wat voortspruit uit artikel 51 (1) (a)(i) van die Wet op Openbare Finansiële Bestuur, Tesourieregulasie 3.2.1 en Staatsdiensregulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3. Die ORBekom bevestig ook dat dit die toepaslike terme van verwysing (goedgekeur deur die ORBekom-voorsitter op 29 Maart 2019) goedgekeur het en sy sake gereguleer het in ooreenstemming met hierdie terme van verwysing en al sy verantwoordelikhede soos daarin vervat, nagekom het.

ORBekom-Lede

Die Komitee bestaan uit die Rekenpligtige Beampte (RB) van die WKTK en verkose lede van die DKES se bestuurspan. Die voorsitter van die Komitee is die Rekenpligtige Beampte van die DKES. Die Direkteur: Kuns, Kultuur en Taaldienste verteenwoordig die entiteit op die ORBekom van die Departement. Die ORBekom het in ooreenstemming met sy Terme van Verwysing vier keer (kwartaallikse toesig en verslagdoening) gedurende die oorsigjaar vergader. Die meeste vergaderings is deur al die lede of sy/haar verteenwoordiger bygewoon.

Die onderstaande tabel verskaf tersaaklike inligting oor die ORBekom-lede:

Lid	Posisie	Vergaderings bygewoon	Datum aangestel
Mnr G Redman	Rekenpligtige Beampte (Voorsitter)	4	31/03/2017
Me B Rutgers	Direkteur: Finansiële Bestuur (HFB)	4	31/03/2017
Me C Sani	Direkteur: Biblioteekdiens	*2	31/03/2017
Mnr D Esau	Adjunkdirekteur: Interne Beheer (Risikobestuurder)	4	31/03/2017
Mnr D Flandorp	Adjunkdirekteur: Eenheid vir Korporatiewe Betrekkings (Etiekbeampte)	*3	31/03/2017
Me J Boule	Hoofdirekteur: Naskoolse Program	4	31/03/2017
Me J Moleleki	Direkteur: Kuns, Kultuur en Taaldienste	4	31/03/2017
Mnr M Janse van Rensburg	Direkteur: Museums, Erfenis en Geografiese Naamdienste (ook HUB: EWK)	*3	1/07/2021
Dr L Bouah	Hoofdirekteur: Sport en Ontspanning	*3	31/03/2019
Me N Dingayo	Direkteur: Provinsiale Argiefdiens	4	12/03/2019
Mnr S Julie	Direkteur: Strategiese en Bedryfsbestuursteun	4	31/03/2017
Mnr T Tutu	Direkteur: Sportbevordering	*2	31/03/2017
Mnr P Hendricks	Direkteur: Sportontwikkeling	4	31/03/2017

**Daar was altyd verteenwoordiging van die eenheid in gevalle waar lede nie die vergadering kon bywoon nie.*

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

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

ORBekom se hoofaktiwiteite

Die Rekenpligtige Beampte van die Departement is die voorsitter van die ORBekom en die Adjunktdirekteur: Interne Beheer is die Risikobestuurder van die Departement. Die ORBekom het ter uitvoering van sy mandaat die volgende sleutelaktiwiteite gedurende die jaar uitgevoer:

- die Departement se Ondernemingsrisikobestuurstrategie en Implementeringsplan nagegaan vir aanbeveling deur die Ouditkomitee en goedkeuring deur die Rekenpligtige Beampte en Rekenpligtige Gesag;
- risiko's in vasgestelde gegroepeerde kategorieë van aptyvlakke gemonitor en hersien, toepaslike risiko-aptiyt en -toleransies wat deur Provinsiale Topbestuur goedgekeur is volgens die PORBBS hersien en toegepas;
- enige wesentliche veranderinge aan die risikoprofiel aan die Rekenpligtige Beampte gerapporteer;
- die burgergesentreerde strategiese risiko's bevestig. Hierdie is 'n bewys van die Departement se pogings om die bydraende faktore en impak wat direk op die burger betrekking het te takel;
- risiko-inligting en tendensverslae ontvang en ontleed;
- opkomende risiko's geïdentifiseer;
- risiko's wat buite die toleransievlakke val, hersien vir opvolgoptrede/aandag;
- die implementering van die Bedrog- en korrupsievoorkomingsimplementeringsplan gemonitor;
- die implementering van die ORB-beleid, -strategie en -implementeringsplan gemonitor;
- die doeltreffendheid en versagtende strategieë geëvalueer om die wesentliche etiese en ekonomiese misdaad-risiko's te takel; en
- toesig gehou oor etiekbestuur in die Departement.

Sleutelrisiko's oorweeg en getakel gedurende die jaar

Die risiko "Aanstelling van 'n Rekenpligtige Gesag en 'n ten volle verteenwoordigende WKTK" is 'n risiko wat deurlopend ontleed word aangesien lede 'n voorafbepaalde termyn dien en ook die Komitee tydens die ampstermyn kan verlaat. Minimum aanbevelings is dus vir Komiteeledede ontwikkel wat in die werwingsproses gebruik word. Verder woon die lede die inlywingsessie by as deel van die oriënteringsprogram.

Bestuur van risiko's

Risiko-evaluerings word uitgevoer om die doeltreffendheid van die Departement se risikobestuurstrategie te bepaal en om nuwe en opkomende risiko's te identifiseer as gevolg van veranderinge in die interne en/of eksterne omgewing. Elke risiko is gedurende die jaar ontleed en gedebatteer en by die kwartaallike ORBekom-vergaderings voorgelê. Daar is van senior bestuurders vereis om terugvoering te gee oor vordering ten opsigte van die implementering van aksieplanne om die waarskynlikheid dat risiko's realiseer en/of die impak te verminder indien dit sou realiseer. ORBekom het ook risiko's na die Entiteit terugverwys wat meer omvattend ontleed moet word en bykomende versagtings of aksies aanbeveel om risiko's te bestuur. Bestuur neem eienaarskap van risiko's en bespreek dikwels risiko-aangeleenthede op verskeie platforms as deel van sy gebruik om risiko's op 'n samewerkende en innoverende manier te beperk. Die ORB-beleid en -strategie word op 'n jaarlikse basis aan alle amptenare gesirkuleer sodat alle vlakke van personeel op hoogte bly van verbeterings wat aangebring is en as 'n manier om risikobestuur in te sluit. Situasiespesifieke en generiese risiko-bewusmakingsessies is ook gehou om elemente wat die norm bepaal te deel om risikobestuur volwassenheid te bevorder. Aktiwiteite wat in die implementeringsplan uiteengesit word, word deurlopend gemonitor en gereelde terugvoering word verskaf. Dit geskied op dieselfde manier as wat die Jaarlikse Prestasieplan uitsette gemonitor word, om potensiële risiko's en afwykings van aanwysers en die bereiking van uitkomste en nie-voldoening aan wetgewende en beleidsmandate te identifiseer.

Die Maatskaplike Kluster-ouditkomitee het onafhanklike toesig verskaf oor die entiteit se stelsel van risikobestuur. Die Ouditkomitee is van kwartaallike Ondernemingsrisikobestuur vorderingsverslae en risikoregisters voorsien om hul onafhanklike toesighoudende rol te vervul.

Sleutel- opkomende risiko's vir die volgende boekjaar

Die Entiteit is deeglik bewus van die ekonomiese realiteit en krimpende begroting aan die een kant en die behoeftes van die samelewing aan die ander kant. Hierdie potensiële risiko's word met arendsoë dopgehou en word gemonitor, bespreek en bestuur.

Slotsom

Daar is beduidende vordering gemaak met die bestuur van risiko's gedurende die 2021/22-boekjaar. Goeie vordering is gemaak met die ontwikkeling van 'n kultuur van risikobestuur en die verhoging van die risiko-volwassenheidsvlak binne die WKTK, wat bydra het tot die gunstige prestasie van die openbare entiteit. Die verbetering kan toegeskryf word aan risikobewustheids- en opleidingsprogramme wat tydens die Covid-19-pandemie aan amptenare van die openbare entiteit via die MS Teams-medium/videokonferensie-sagtewareplatform aangebied is. Die openbare entiteit het daarin geslaag om bestendigheid te handhaaf ten opsigte van die toepassing van risikobestuurprosesse gedurende die uitdagende Covid-19-pandemie.

Die verhoogderisiko-volwassenheid binne die openbare entiteit het gelei tot verbeterde risikoresponsstrategieë vir die geïdentifiseerde risiko's.

6. INTERNE BEHEER-EENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne beheermaatreëls deurlopend te evalueer om te verseker dat beheermaatreëls wat bestaan, doeltreffend, effektief en deursigtig is en dat dit verbeter word indien nodig. Om dit te bereik, word daar kwartaalliks verbeteringsplanne vir finansiële bestuur ontwikkel en sleutelbeheervergaderings met die Ouditeur-Generaal, programbestuurders van die openbare entiteit en die Minister gehou. Dit is 'n deurlopende proses om te verseker dat die Komitee sy skoon oudituitkomstebehou.

Die openbare entiteit het 'n interne beheerstrategie en -plan ontwerp (risiko dienooreenkomstig aangepas in die lig van die Covid-19-pandemie) wat 'n hoëvlakplan vir die implementering van interne beheer binne sy kernfunksies uiteensit.

7. INTERNE OUDIT EN OUDITKOMITEES

Interne Oudit bied aan bestuur onafhanklike, objektiewe versekering- en konsultasiedienste wat ontwerp is om waarde toe te voeg en om die werksaamhede van die openbare entiteit voortdurend te verbeter. Dit moet die entiteit help om sy doelwitte te bereik deur 'n stelselmatige, gedissiplineerde benadering te volg om die doeltreffendheid van Bestuur, Risikobestuur en Beheerprosesse te evalueer en te verbeter.

Die volgende sleutelaktiwiteite word in hierdie verband uitgevoer:

- Evalueer en maak toepaslike aanbevelings vir die verbetering van die bestuurprosesse om die openbare entiteit se doelstellings te bereik.
- Evalueer die toereikendheid en effektiwiteit en lewer 'n bydrae tot die verbetering van die risikobestuurprosesse.
- Help die Rekenpligtige Gesag om doeltreffende en effektiewe beheermaatreëls te handhaaf deur die kontroles te evalueer om die effektiwiteit en doeltreffendheid daarvan te bepaal en aanbevelings te ontwikkel vir verbetering.

Die interne ouditwerk wat gedurende die oorsigjaar vir die openbare entiteit voltooi is, het vier versekeringsvergaderings, twee konsultasievergaderings en vier opvolg-oudits ingesluit.

Besonderhede van hierdie vergaderings is in die verslag van die Ouditkomitee vervat.

Die Ouditkomitee is gestig as 'n toesighoudende liggaam wat onafhanklike toesig oor bestuur, risikobestuur en kontroleprosesse in die openbare entiteit bied, wat toesig en hersiening van die volgende insluit:

- Interne Ouditfunksie;
- Eksterne Ouditfunksie (Ouditeur-Generaal van Suid-Afrika OGSA);
- Boekhouding en verslagdoening van die Departement;
- Rekeningkundige beleide van die Departement;
- OGSA-bestuurs- en ouditverslag;
- Tussentydse monitering van die Departement;
- Risikobestuur van die Departement;
- Interne Beheer;
- Voorafbepaalde doelstellings;
- Etiek, bedrog en korrupsie.

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

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum bedank	Aantal vergaderings bygewoon
Mnr Ameen Amod (Voorsitter)	MBA; CIA; CGAP; CRMA; BCom Rekeningkunde	Ekstern	N.v.t.	1 Januarie 2019 (2 ^{de} termyn)	Kontrak verstryk 31 Desember 2021	5
Mnr Pieter Strauss (Voorsitter)	BCom Rekeningkunde; BCompt Honneurs; CA (SA)	Ekstern	N.v.t.	1 Januarie 2022 (2 ^{de} termyn)	N.v.t.	7
Mnr Ebrahim Abrahams	BCom Rekeningkunde Honneurs	Ekstern	N.v.t.	1 Januarie 2022 (2 ^{de} termyn)	N.v.t.	6
Me Annelise Cilliers	BCompt Honneurs; CA (SA)	Ekstern	N.v.t.	1 Januarie 2022 (2 ^{de} termyn)	N.v.t.	7
Me Fayruz Mohamed	BCompt Honneurs; CA (SA)	Ekstern	N.v.t.	1 Januarie 2022 (1 ^{ste} termyn)	N.v.t.	2

8. VOLDOENING AAN WETTE EN REGULASIES

Die entiteit het stelsels, beleide en prosesse in plek om te verseker dat daar aan wette en regulasies voldoen word. Indien daar ná 'n ondersoek bedrog, diefstal of korrupsie bevestig word, word die werknemer wat aan sulke dade deelgeneem het, aan 'n tugverhoor onderwerp. Die WKR-vertegenwoordiger wat die tugstappe inisieer, moet die ontslag van die betrokke werknemer aanbeveel. Waar prima facie bewyse van kriminele gedrag opgespoor word, word 'n strafsak by die Suid-Afrikaanse Polisie aangemeld.

9. BEDROG EN KORRUPSIE

Die tersaaklike inligting hieroor is vervat in die Departementele Jaarverslag.

10. VERMINDERING VAN BELANGEBOTSING

Om te verseker dat Komiteeledede geen botsing van belange het nie, onderteken alle lede 'n verklaring van belange-vorm voor elke vergadering. Indien daar 'n botsing van belange by 'n lid sou ontstaan, moet hy of sy aan die proses onttrek.

11. GEDRAGSKODE

Lede kry 'n gedragkode as gids vir voorbeeldige gedrag. Die beleid wat deur die DKES geïmplementeer word, sluit die WKTK in.

12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES

Die DKES voorsien kantoorryimte aan die WKTK. Die beleid wat deur die DKES geïmplementeer word, is dus op die Komitee van toepassing.

13. MAATSKAPPY-/RAADSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing nie

14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing nie

15. OUDITKOMITEEVERSLAG

Ons lê graag ons verslag vir die boekjaar geëindig 31 Maart 2022 voor.

Verantwoordelikheid van die Ouditkomitee

Die Ouditkomitee rapporteer dat hy sy verantwoordelikhede nagekom het wat voortspruit uit Artikel 38 (1) (a) (ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 27.1. Die Ouditkomitee rapporteer ook dat hy 'n formele opdrag (terme van verwysing) as sy Ouditkomitee Handves goedgekeur het, sy sake gereguleer het in ooreenstemming met hierdie handves en dat hy al sy verantwoordelikhede, soos daarin vervat, nagekom het.

Die doeltreffendheid van Interne Beheer

Daar word van die Rekenpligtige Gesag verwag om interne beheerstelsels te ontwikkel en in stand te hou wat die waarskynlikheid sal verbeter om sy doelwitte te bereik, om aan te pas by veranderinge in die omgewing waarin hy werk, en om doeltreffendheid en effektiewe uitvoering van bedrywighede te fasiliteer en betroubare verslagdoening en voldoening aan wette en regulasies te bevorder. Daar word van die Entiteit verwag om interne beheerstelsels te ontwikkel en in stand te hou wat die waarskynlikheid sal verbeter om sy doelwitte te bereik, om aan te pas by veranderinge in die omgewing waarin hy werk, en om doeltreffendheid en effektiewe uitvoering van bedrywighede te fasiliteer en betroubare verslagdoening en voldoening aan wette en regulasies te bevorder.

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

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

- Erfenishulpbronbestuur
- Museumdienste
- Ondernemingsinhoudsbestuur
- Sporttoerusting
- WKR Korporatiewe Bestuursraamwerk Basislyn Assessering – Konsultasievergadering (WKR Transversale IA-plan)
- Breëband Realiseringsprojek Fase 2 – Konsultasievergadering (WKR Transversale IA-plan)

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

Jaarbestuur en Maandelikse/Kwartaallikse Verslag

Die Ouditkomitee is tevrede met die inhoud en gehalte van die kwartaallikse tussentydse bestuurs- en prestasieverslae wat gedurende die verslagjaar deur die Rekenpligtige Beampte van die Entiteit uitgereik is ingevolge die Nasionale Tesourieregulasies en die Wet op die Verdeling van Inkomste.

Evaluering van Finansiële State

Die Ouditkomitee het:

- die Geouditeerde Finansiële Jaarstate wat in die Jaarverslag ingesluit moet word, hersien en bespreek;
- die OGSA se Bestuursverslag en bestuur se reaksie daarop ontleed;
- veranderinge aan rekeningkundige beleid en praktyke soos gerapporteer in die Finansiële Jaarstate hersien; en
- wesenlike aanpassings wat voortspruit uit die oudit van die Entiteit hersien.

Voldoening

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

Prestasie-inligting

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

Verslag van die Ouditeur-Generaal Suid-Afrika

Die Ouditkomitee het op 'n kwartaallikse basis die Entiteit se implementeringsplan hersien vir ouditkwessies wat in die vorige jaar geopper is. Ons het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies is wat uit die regulatoriese oudit voortgespruit het nie. Regstellende aksies met betrekking tot gedetailleerde bevindinge wat deur die OGSA geopper is, word op 'n kwartaallikse basis deur die Ouditkomitee gemonitor.

Die Ouditkomitee stem saam met en aanvaar die OGSA se mening oor die Finansiële Jaarstate en stel voor dat hierdie Geouditeerde State goedgekeur en saam met hul verslag gelees word.

Mnr Pieter Strauss

Voorsitter van die Ouditkomitee vir die Maatskaplike Kluster

Datum: 19 Augustus 2022

16. VOLDOENING AAN BBSEB-VEREISTES PRESTASIE-INLIGTING

Die volgende tabel is voltooi in ooreenstemming met die BBSEB-vereistes van die Wet op Breëbasis Swart Ekonomiese Bemagtiging van 2013 en soos bepaal deur die Departement van Handel en Nywerheid.

Het die Departement / Openbare Entiteit enige tersaaklike Goeie Praktyk-kode (BBSEB-sertifikaat Vlak 1 – 8) toegepas ten opsigte van die volgende:		
Kriteria	Antwoord Ja / Nee	Bespreking (sluit 'n bespreking van jou antwoord in en dui aan watter maatreëls geïmplementeer is om voldoening te verseker)
Bepaling van kwalifiserende kriteria vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet?	No	Die Entiteit reik nie enige lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet uit nie.
Ontwikkeling en implementering van 'n beleid vir voorkeurverkryging?	Yes	Die Voorsieningskettingbestuur (VKB)-beleid van die Entiteit maak voorsiening vir die implementering van voorkeurverkryging.
Bepaling van kwalifikasiekriteria vir die verkoop van staatsbeheerde ondernemings?	No	Die Entiteit is nie betrokke by die verkoop van staatsbeheerde ondernemings nie.
Ontwikkeling van kriteria vir die aangaan van vennootskappe met die privaat sektor?	No	Die Entiteit neem nie aan vennootskappe met die privaat sektor deel nie.
Bepaling van kriteria vir die toekenning van aansporingsbonusse, toelaes en beleggingskemas ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging?	No	Die Entiteit is nie betrokke by die toekenning van aansporingsbonusse, toelaes en beleggingskemas ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging nie.

DEEL D: MENSLIKEHULPBRONBESTUUR

1. OORSIGSTATISTIEK OOR MENSEBESTUUR

Inleiding

Personeel is werksaam by die DKES.

Oorsigstatistiek oor mensebestuur

Hierdie statistiek word in die Jaarverslag van die DKES gerapporteer.

VERSLAG VAN DIE OUDITEUR-GENERAAL AAN DIE WES-KAAPSE PROVINSIALE PARLEMENT OOR DIE WES-KAAPSE TAALKOMITEE

Verslag oor die oudit van die finansiële state

Opinie

1. Ek het die finansiële state van die Wes-Kaapse Taalkomitee, soos uiteengesit op bladsy 40 tot 59, geoudit, wat die staat van finansiële posisie op 31 Maart 2022 bevat, die staat van finansiële prestasie, die staat van veranderinge in die netto bates, die kontantvloeistaat en verklaring van vergelyking van begrotingsinligting met werklike inligting vir die jaar geëindig 31 Maart 2022, sowel as die aantekeninge by die finansiële state, insluitend 'n opsomming van belangrike rekeningkundige beleid.
2. Na my mening bied die finansiële state in alle wesenlike opsigte 'n redelike weergawe van die finansiële posisie van die Wes-Kaapse Taalkomitee op 31 Maart 2022, en die finansiële prestasie en kontantvloeï vir die jaar geëindig 31 Maart 2022 in ooreenstemming met Standaarde van Algemeen Erkende Rekeningkundige Praktyk (Standaarde van AERP) en die vereistes van die Wet op Openbare Finansiële Bestuur, 1999, Wet No. 1 van 1999 (WOFB).

Basis vir opinie

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

Verantwoordelikhede van die Rekenpligtige Gesag vir die finansiële state

6. Die Rekenpligtige Gesag is verantwoordelik vir die opstel en billike aanbieding van die finansiële state in ooreenstemming met die Standaarde van AERP en die vereistes van die WOFB en vir die interne beheer wat die Rekenpligtige Gesag bepaal nodig is om die opstel van finansiële state wat geen wesenlike wanvoorstelling (hetsy weens bedrog of foute) bevat moontlik te maak.
7. By die opstel van die finansiële state is die Rekenpligtige Gesag verantwoordelik vir die beoordeling van die vermoë van die openbare entiteit om voort te gaan as 'n lopende saak, en indien van toepassing, aangeleenthede rakende die lopende saak te openbaar en die lopende saak-basis van rekeningkunde te gebruik, tensy die toepaslike bestuurstruktuur óf beoog om die openbare entiteit te likwideer of om bedrywighede te staak, of geen realistiese alternatief het as om dit te doen nie.

Ouditeur-Generaal se verantwoordelikhede vir die oudit van die finansiële state

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

Verslag oor die oudit van die jaarlikse prestasieverslag

Inleiding en omvang

10. Ingevolge die Wet op Openbare Oudit, Wet No. 25 van 2004 (WOO) en die algemene kennisgewing wat ingevolge hierdie Wet uitgereik is, is ek verantwoordelik om verslag te doen oor die nut en betroubaarheid van die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir die geselekteerde program aangebied in die jaarlikse prestasieverslag. Ek het prosedures uitgevoer om wesenlike bevindings te identifiseer, maar nie om bewyse in te samel om my versekering te gee nie.
11. My prosedures handel oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting, wat gebaseer moet wees op die goedgekeurde prestasiebeplanningsdokumente van die openbare entiteit. Ek het nie die volledigheid en toepaslikheid van die prestasie-aanwysers in die beplanningsdokumente beoordeel nie. My prosedures het nie ondersoek of die stappe wat deur die openbare entiteit onderneem is, dienslewering moontlik gemaak het nie. My prosedures strek ook nie tot openbaarmaking of aannames met betrekking tot beplande prestasie-strategieë en inligting rakende toekomstige periodes wat as deel van die gerapporteerde prestasie-inligting ingesluit kan word nie. Gevolglik strek my bevindings nie tot hierdie aangeleenthede nie.
12. Ek het die nut en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer aan hand van die kriteria wat ontwikkel is uit die prestasiebestuur- en verslagdoeningsraamwerk, soos omskryf in die algemene kennisgewing, vir die volgende geselekteerde program wat in die jaarlikse prestasieverslag van die openbare entiteit aangebied word vir die jaar geëindig 31 Maart 2022:

Program	Bladsye in die jaarlikse prestasieverslag
Wes-Kaapse Taalkomitee	16

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

Ander saak

15. Ek vestig die aandag op die onderstaande saak.

Bereiking van beplande doelwitte

16. Verwys na die jaarlikse prestasieverslag op bladsy 21 en 22 vir inligting oor die bereiking van die beplande doelwitte vir die jaar en verduidelikings deur die bestuur verskaf vir die oorprestasie van die getal doelwitte.

Verslag oor die oudit van die voldoening aan wetgewing

Inleiding en omvang

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

18. Ek het geen wesenlike bevindings geïdentifiseer oor die voldoening aan die spesifieke aangeleenthede in sleutelwetgewing soos uiteengesit in die algemene kennisgewing wat ingevolge die WOO uitgereik is nie.

Ander inligting

19. Die Rekenpligtige Gesag is verantwoordelik vir die ander inligting. Die ander inligting bevat die inligting wat in die Jaarverslag opgeneem is. Die ander inligting sluit nie die finansiële state, die ouditeursverslag en die geselekteerde program wat in die jaarlikse prestasieverslag voorgelê en spesifiek in hierdie ouditeursverslag oor gerapporteer is in nie.
20. My mening oor die finansiële state en bevindings oor die gerapporteerde prestasie-inligting en die voldoening aan wetgewing dek nie die ander inligting nie en ek spreek nie 'n ouditmening of enige vorm van versekering daarvoor uit nie.
21. In verband met my oudit is dit my verantwoordelikheid om die ander inligting te lees en om sodoende te oorweeg of die ander inligting wesenlik strydig is met die finansiële state en die geselekteerde program wat in die jaarlikse prestasieverslag aangebied word, of my kennis opgedoen in die oudit, en of dit andersins wesenlik verkeerd lyk.
22. Ek het nie die ander inligting voor die datum van hierdie ouditeursverslag ontvang nie. Wanneer ek wel hierdie inligting ontvang en lees en indien ek tot die gevolgtrekking kom dat dit 'n wesenlike wanvoorstelling bevat, word daar van my verwag om die aangeleentheid te kommunikeer aan diegene wat belas is met bestuur en te versoek dat die ander inligting gekorrigeer word. Indien die ander inligting nie gekorrigeer word nie, sal ek moontlik die ouditeursverslag moet terugtrek en 'n gewysigde verslag, soos toepaslik, moet heruitreik. Indien dit gekorrigeer word, sal dit egter nie nodig wees nie.

Tekorte aan interne beheer

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

Kaapstad
31 Julie 2022



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

Auditing to build public confidence

BYLAE – OUDITEUR-GENERAAL SE VERANTWOORDELIKHEID VIR DIE OUDIT

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

Finansiële state

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

Kommunikasie met diegene wat belas word met bestuur

3. Ek kommunikeer met die Rekenpligtige Gesag rakende onder andere die beplande omvang en tydsberekening van die audit en beduidende auditbevindinge, insluitend enige beduidende tekortkominge in die interne beheer wat ek tydens my audit opspoor.
4. Ek bevestig ook aan die Rekenpligtige Gesag dat ek aan die toepaslike etiese vereistes ten opsigte van onafhanklikheid voldoen het, en kommunikeer alle verhoudings en ander aangeleenthede wat redelikerwys beskou kan word as 'n invloed op my onafhanklikheid, en, waar van toepassing, stappe wat geneem is om bedreigings te elimineer of waarborg toegepas.

Algemene inligting

Land van inkorporasie en domisilie	Suid-Afrika
Aard van sake en hoofaktiwiteite	Wes-Kaapse Taalkomitee is 'n Skedule 3C Openbare Entiteit wat onder die Departement van Kultuursake en Sport ressorteer. Die entiteit verseker dat die drie amptelike tale van die provinsie gelyke status geniet.
Geregistreerde kantoor	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
Sakeadres	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
Posadres	Privaat Sak X9067 Kaapstad 8000
Bank	Nedbank
Ouditeure	Ouditeur-Generaal van Suid-Afrika

Indeks

Die verslae en state hieronder uiteengesit omvat die finansiële jaarstate wat aan die provinsiale wetgewer voorgelê is:

Staat van Finansiële Posisie	40
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Wes-Kaapse Taalkomitee
 Finansiële Jaarstate vir die jaar geëindig 31 Maart 2022
Staat van Finansiële Posisie soos op 31 Maart 2022

Syfers in Rand duisend	Nota(s)	2022	2021
Bates			
Lopende bates			
Kontant en kontantekwivalente	3	424	317
		424	317
Totale Bates		424	317
Laste			
Lopende Laste			
Betaalbare rekeninge van ruiltransaksies	4	9	-
Totale Laste		9	-
Netto Bates		415	317
Opgehoopte surplus		415	317
Totale Netto Bates		415	317

Staat van Finansiële Prestasie

Syfers in Rand duisend	Nota(s)	2022	2021
Inkomste			
Inkomste van ruiltransaksies			
Rente-inkomste	5	12	9
Inkomste van nieruiltransaksies			
Oordrag inkomste			
Ander inkomste van nieruiltransaksies	6	618	485
Oordragte en subsidies ontvang	7	279	240
Totale inkomste van nieruiltransaksies		897	725
Totale inkomste		734	734
Uitgawes			
Ouditgelde	8	(68)	(65)
Algemene Uitgawes	9	(713)	(557)
Ledegeld	10	(30)	(27)
Totale uitgawe		(811)	(649)
Surplus vir die jaar		98	85

Staat van Veranderinge in Netto Bates

Syfers in Rand duisend	Opgehoopte surplus/ tekort	Totale netto bates
Saldo op 1 April 2020	232	232
Verandering in netto bates		
Surplus	85	85
Totale verandering	85	85
Saldo op 1 April 2021	317	317
Verandering in netto bates		
Surplus vir die jaar	98	98
Totale verandering	98	98
Saldo op 31 Maart 2022	415	415

Kontantvloeistaat

Syfers in Rand duisend	Nota(s)	2022	2021
Kontantvloei van bedryfsaktiwiteite			
Ontvangste			
Kontant ontvang		279	240
Rente-inkomste		12	9
		<u>291</u>	<u>249</u>
Betalings			
Kontant betaal		(184)	(164)
Netto kontantvloei van bedryfsaktiwiteite	11	<u>107</u>	<u>85</u>
Netto styging in kontant en kontantekwivalente			
Kontant en kontantekwivalente aan die begin van die jaar		317	232
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>424</u>	<u>317</u>

Staat van Vergelyking van Begroting en Werklike Bedrae

Begroting op kontantbasis

	Goed-gekeurde begroting	Aan-suiwering	Finale begroting	Werklike bedrae op vergelykbare basis	Verskil tussen begroting en werklike bedrae	Verwysing
Syfers in Rand duisend						
Staat van Finansiële Prestasie						
Inkomste						
Inkomste van ruiltransaksies						
Rente-inkomste	15	-	15	12	(3)	14.1
Inkomste van nieruiltransaksies						
Oordragte en subsidies	279	-	279	279	-	
Totale inkomste	294	-	294	291	(3)	
Uitgawes						
Ledegeld	(71)	-	(71)	(30)	41	14.2
Ouditgelde	(96)	-	(96)	(59)	37	14.3
Algemene uitgawes	(127)	-	(127)	(95)	32	14.4
Totale uitgawes	(294)	-	(294)	(184)	110	
Surplus voor belasting	-	-	-	107	107	
Werklike bedrag op vergelykbare basis soos aangebied in die begroting en werklike vergelykbare staat	-	-	-	107	107	
Rekonsiliasie						
Basisverskil						
Ander inkomste van nieruiltransaksies				618		
Handels- en ander betaalbare rekeninge				(9)		
Algemene uitgawes				(618)		
Werklike bedrag in die staat van finansiële prestasie				98		

Rekeningkundige beleid

1. Aanbieding van finansiële jaarstate

Die finansiële jaarstate is voorberei in ooreenstemming met die Standaard van Algemeen Erkende Rekeningkundige Praktyk (AERP), uitgereik deur die Raad op Rekeningkundige Standaard ooreenkomstig artikel 91(1) van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999).

Die finansiële jaarstate is voorberei op die toevallingstelsel van rekeningkunde en is in ooreenstemming met geskiedkundige kostekonvensie as die basis vir meting, tensy anders gespesifiseer. Die jaarstate word in Suid-Afrikaanse Rand voorgelê.

Al die syfers is tot die naaste duisend afgerond.

'n Opsomming van die wesenlike rekeningkundige beleid, wat konsekvent toegepas is in die voorbereiding van die finansiële jaarstate, word vervolgens bekend gemaak.

Hierdie rekeningkundige beleid is in ooreenstemming met die vorige tydperk.

1.1 Aannee van lopende onderneming

Die finansiële jaarstate is voorberei op die verwagting dat die entiteit vir minstens die volgende 12 maande sal voortgaan om as 'n lopende onderneming te bestaan.

1.2 Wesenlike beoordelings en bronne van skattingonsekerheid

Die entiteit maak skattings en aannames omtrent die toekoms. Hieruit spruit dit dat die gevolglike rekeningkundige skattings selde gelyk gaan wees aan die verwante werklike resultate. Skattings en beoordelings word deurlopend geëvalueer en is gebaseer op geskiedkundige ervaring en ander faktore, insluitend verwagtinge van toekomstige gebeure wat beskou word as redelik onder die omstandighede. Die skattings en aannames wat wesenlike risiko inhou om wesenlike aanpassing van die deelnamewaardes van bates en laste binne die volgende boekjaar te veroorsaak, word vervolgens bespreek.

Inbare skulde

Die entiteit assesser sy inbare skulde vir waardedaling aan die einde van elke verslagdoeningstydperk. In die bepaling van of waardedalingsverlies in surplus of tekort aangeteken moet word, maak die entiteit beoordelings omtrent of daar waarneembare data bestaan wat meetbare vermindering in die geskatte toekomstige kontantvloei van 'n finansiële bate aandui.

Die waardedaling vir inbare skulde word bereken op portefeuljebasis, gebaseer op historiese verliesratio's, aangepas vir nasionale en industriespesifieke ekonomiese toestande en ander aanwysers teenwoordig teen die verslagdoeningsdatum wat ooreenstem met wanpresterings in die portefeulje. Die jaarlikse verliesratio's word toegepas op leningsaldo's in die portefeulje en na verhouding aangepas.

Voorsiening vir waardedaling

Daar word 'n beraming gedoen vir die waardedaling van inbare skulde wanneer die invordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir waardedalingskulde moet net op handelsinvorderings bereken word. Die totale voorsiening vir waardedaling van die entiteit moet bereken word per individuele debiteur of ten minste per risikokategorie.

1.3 Finansiële instrumente

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

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

Rekeningkundige beleid

1.3 Finansiële instrumente (vervolg)

Die delgingskoste van finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word teen oorspronklike erkenning minus hoofterugbetalings, plus of minus die opgelope delgingskoste met behulp van die effektiewe rentemetode van enige verskil tussen die oorspronklike bedrag en die aflosbare bedrag, en minus enige vermindering (direk of deur die gebruik van die voorsieningsrekening) vir waardevermindering of oninbaarheid.

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

Lenings betaalbaar is finansiële laste, buiten korttermynlaste teen normale kredietvoorwaardes.

Klassifisering

Die entiteit het die volgende soorte finansiële bates (klasse en kategorieë) soos dit op die staat van finansiële posisie of in die notas daarby aangetoon word:

Klas	Kategorie
Kontant en kontantekwivalente	Finansiële bate gemeet teen delgingskoste

Klas	Kategorie
Betaalbare rekeninge van ruiltransaksies	Finansiële las gemeet teen delgingskoste

Aanvanklike meting van finansiële bates en finansiële laste

Die entiteit meet finansiële bate en finansiële las, buiten dié wat daarna teen billike waarde gemeet word, aanvanklik teen sy billike waarde plus transaksiekoste wat direk aan die verkryging of uitreiking van die finansiële bate of finansiële las toegeskryf kan word.

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

Die entiteit assesser eers of die aard van 'n vergunningslening inderdaad 'n lening is. Met aanvanklike erkenning ontleed die entiteit 'n vergunningslening in sy komponente en gee rekenskap van elke komponent afsonderlik. Die entiteit gee rekenskap vir daardie deel van 'n vergunningslening wat:

- maatskaplike voordeel is ooreenkomstig die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State, waar dit die uitreiker van die lening is; of
- nieruilbare inkomste is, ooreenkomstig die Standaard van AERP oor Inkomste van Nieruiltransaksies (Belastings en Oordragte), waar dit die ontvanger van die lening is.

Gevolglike meting van finansiële bates en finansiële laste

Die entiteit meet alle finansiële bates en finansiële laste na aanvanklike erkenning met behulp van die volgende kategorieë:

- Finansiële instrumente teen billike waarde
- Finansiële instrumente teen delgingskoste
- Finansiële instrumente teen koste

Alle finansiële bates gemeet teen delgingskoste of koste is onderhewig aan waardedalinghersiening.

Die delgingskoste van 'n finansiële bate of 'n finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word teen oorspronklike erkenning minus hoofsomterugbetalings, plus of minus die kumulatiewe delging met behulp van die effektiewe rentemetode van enige verskil tussen die oorspronklike bedrag en die termynbedrag, en minus enige vermindering (direk of deur die gebruik van voorsieningsrekening) vir waardedaling of oninbaarheid in die geval van 'n finansiële bate.

Rekeningkundige beleid

1.3 Finansiële instrumente (vervolg)

Billike waardemetingsoorwegings

Die beste bewys van billike waarde is gekwoteerde pryse in 'n aktiewe mark. Indien die mark vir 'n finansiële instrument nie aktief is nie, bepaal die entiteit billike waarde met behulp van die waardasietegniek. Die doel van die gebruik van die waardasietegniek is om te bepaal wat die transaksieprys sou wees op die metingsdatum in verruiling sonder bevoorregting gemotiveer deur normale bedryfsoorwegings. Waardasietegnieke sluit die gebruik van onlangse marktransaksies sonder bevoorregting tussen kundige, gewillige partye, indien beskikbaar, verwysing na die heersende billike waarde van 'n ander instrument wat in wese dieselfde is en verdiskonteerde kontantvloei-ontleding en opsieprysbepalingsmodelle in. Indien daar 'n waardasietegniek is wat algemeen deur markdeelnemers gebruik word om die instrument se prys te bepaal en daar is gedemonstreer dat die tegniek betroubare skattings van pryse in werklike marktransaksies kan verskaf, gebruik die entiteit daardie tegniek. Die gekose waardasietegniek maak maksimale gebruik van markinsette en maak so min as moontlik staat op entiteitspesifieke insette. Dit sluit alle faktore in wat markdeelnemers sou oorweeg in die bepaling van prys en in ooreenstemming is met aanvaarde ekonomiese metodologieë vir die bepaling van pryse van finansiële instrumente. Periodiek kalibreer die entiteit die waardasietegniek en toets dit vir geldigheid met behulp van pryse van enige waarneembare heersende marktransaksies in dieselfde (d.w.s. sonder modifikasie of herverpakking) of gebaseer op enige waarneembare markdata.

Korttermyn ontvangbare rekeninge en betaalbare bedrae word nie gediskonteer waar die aanvanklike krediettydperk toegestaan of ontvang ooreenstem met voorwaardes wat in die openbare sektor gebruik word nie, hetsy deur gevestigde praktyke of wetgewing.

Winste en verliese

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

Vir finansiële bates en finansiële laste gemeet teen delgingskoste of koste, word wins of verlies erken in surplus of tekort wanneer die finansiële bate of finansiële las ontterken of die waarde daarvan verminder word, of deur die delgingsproses.

Waardedaling en oninbaarheid van finansiële bates

Die entiteit assesser teen die einde van elke verslagdoeningstydperk of daar enige objektiewe bewyse is dat finansiële bate of groep finansiële bates se waarde gedaal het.

Vir bedrae verskuldig aan die entiteit, word wesenlike finansiële probleme van die betaalbare rekeninge, waarskynlikheid dat die betaalbare rekening in bankrotskap kan gaan en nalating van betaling almal beskou as aanduidings van waardedaling.

Finansiële bates gemeet teen delgingskoste:

Indien daar objektiewe bewyse is dat waardedalingverlies op finansiële bates gemeet teen delgingskoste voorgekom het, word die bedrag van die verlies gemeet as die verskil tussen die bate se deelnamebedrag en die huidige waarde van geskatte toekomstige kontantvloei (uitsluitende toekomstige kredietverliese wat nie voorgekom het nie) gediskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die deelnamebedrag van die bate word verminder deur die gebruik van 'n voorsorgrekening. Die bedrag van die verlies word erken in surplus of tekort.

Indien die bedrag van die waardedalingverlies in die volgende tydperk verminder en die vermindering objektief toegeskryf kan word aan 'n gebeurtenis wat plaasgevind het nadat die waardedaling erken is, word die waardedalingverlies omgekeer deur die voorsorgrekening aan te pas. Die omkering lei nie tot deelnamebedrag van die finansiële bate wat meer is as wat die delgingskoste sou wees as die waardedaling nie erken sou wees op die datum waarop die waardedaling omgekeer is nie. Die bedrag van die omkering word erken in surplus of tekort.

Rekeningkundige beleid

1.3 Finansiële instrumente (vervolg)

Waar finansiële bates se waarde verminder word deur die gebruik van 'n voorsorgrekening, word die bedrag van die verlies erken in surplus of tekort binne bedryfsuitgawes. Wanneer sulke finansiële bates afgeskryf word, word dit gedoen teen die betrokke voorsieningsrekening. Daaropvolgende herwinning van bedrae wat voorheen afgeskryf is, word gekrediteer teen bedryfsuitgawes.

Finansiële bates gemeet teen koste:

Indien daar objektiewe bewyse is dat waardedaling voorgekom het by belegging in residubelang wat nie teen billike waarde gemeet is nie omdat die billike waarde daarvan nie betroubaar gemeet kan word nie, word die bedrag van die waardedaling gemeet as die verskil tussen die deelnamebedrag van die finansiële bate en die huidige waarde van geskatte toekomstige kontantvloeï gediskonteer teen die huidige markkoers van opbrengs vir soortgelyke finansiële bate. Sodanige waardedalingsverliese word nie omgekeer nie.

Onterkenning

Finansiële bates

Die entiteit onderken finansiële bates met behulp van transaksiedatumrekeningkunde.

Die entiteit onderken finansiële bates net wanneer:

- die kontraktuele regte tot die kontantvloeï van die finansiële bate verstryk, afgehandel is, of laat vaar is;
- die entiteit in wese al die risiko's en belonings van eienaarskap van die finansiële bate aan ander party oordra; of
- die entiteit, ten spyte daarvan dat wesenlike risiko's en belonings van eienaarskap van die finansiële bate behou is, beheer oor die bate aan ander party oorgedra het en die ander party die praktiese vermoë het om die bate in geheel aan nieverwante derde party te verkoop, en in staat is om die vermoë eensydig en sonder om bykomende beperkings op die oordrag te plaas, uit te voer. In hierdie geval:
 - o onderken die entiteit die bate; en
 - o erken enige regte en verpligtinge geskep of behou in die oordrag afsonderlik.

Die deelnamebedrag van die oorgedraagde bate word geplaas tussen die regte of verpligtinge wat behou word en dié wat oorgedra word op grond van hul billike waarde op die oordragdatum. Nuwe regte en verpligtinge word gemeet teen hul billike waarde op daardie datum. Enige verskil tussen die koopsom ontvang en die bedrae wat erken en onderken is, word erken in surplus of tekort in die tydperk van die oordrag.

By onderkenning van 'n finansiële bate in geheel word die verskil tussen die deelnamebedrag en die koopsom wat ontvang is, in surplus of tekort erken.

Finansiële laste

Die entiteit verwyder finansiële las (of deel van finansiële las) van sy staat van finansiële posisie wanneer dit vernietig is – d.w.s. wanneer die verpligting in die kontrak gespesifiseer afgelos, gekanselleer, verstryk of kwytgeskeld is.

Uitruiling tussen bestaande lener en uitlener van skuldinstrumente met wesenlike verskillende voorwaardes word verreken as sou die oorspronklike finansiële las tenietgedoen wees en nuwe finansiële las erken word. Op soortgelyke wyse word wesenlike wysiging van die voorwaardes van bestaande finansiële las of deel daarvan verreken as sou die oorspronklike finansiële las tenietgedoen wees en nuwe finansiële las erken word.

Die verskil tussen die deelnamebedrag van finansiële las (of deel van finansiële las) wat tenietgedoen of aan ander party oorgedra is en die vergoederingsgeld wat betaal is, insluitende enige niekontant bates wat oorgedra is of laste wat aanvaar is, word erken in surplus of tekort. Enige laste wat deur 'n ander entiteit onthef, gekanselleer of aangeneem word deur middel van 'n nieruiltransaksie word verreken in ooreenstemming met die Standaard van AERP ten opsigte van Inkomste van Nieruiltransaksies (Belastings en Oordragte).

Rekeningkundige beleid

1.4 Statutêre ontvangbares

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

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

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

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

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

1.5 Inkomste van ruiltransaksies

Erkenning

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

Inkomste is die bruto invloei van ekonomiese voordele of dienspotensiaal gedurende die verslagdoeningstydperk wanneer die invloei 'n toename in netto bates tot gevolg het, behalwe verhogings wat verband hou met bydraes van eenaars.

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

Billike waarde is die bedrag waarvoor 'n bate verruil kan word, of 'n las vereffen kan word, tussen ingeligte, gewillige partye in 'n armlengte-transaksie.

Meting

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

Rente, tantieme en dividende

Rente word bereken, in surplus of tekort, deur die effektiewe rentekoersmetode te gebruik.

1.6 Revenue from non-exchange transactions

Erkenning

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

Indien die entiteit voldoen aan 'n teenwoordige verpligting wat erken is as 'n las ten opsigte van 'n invloei van hulpbronne van 'n nieruiltransaksie erken as 'n bate, verlaag dit die deelnamebedrag van die las wat erken is en erken dit 'n bedrag van inkomste gelyk aan daardie verlaging.

Rekeningkundige beleid

1.6 Inkomste van nieruiltransaksies (vervolg)

Meting

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

Indien die entiteit 'n bate erken as gevolg van 'n nieruiltransaksie, erken dit ook die inkomste gelykstaande aan die bedrag van die bate gemeet teen die billike waarde op die datum van verkryging, tensy dit ook vereis is om 'n las te erken. Waar 'n verpligting erken moet word, word dit gemeet as 'n raming van die bedrag wat benodig word om die verpligting op die verslagdoeningsdatum te vereffen, en die bedrag van die verhoging in netto bates, indien enige, erken as inkomste. Wanneer 'n aanspreeklikheid daarna verminder word, omdat die belasbare gebeurtenis plaasvind of daar aan 'n voorwaarde voldoen word, word die vermindering van die verpligting as inkomste erken.

Voorwaardelike toelaes en ontvangste

Inkomste ontvang van voorwaardelike toelaes, donasies en befondsing word erken as inkomste in die mate waartoe die entiteit aan enige van die kriteria, voorwaardes of verpligtinge voldoen het soos vervat in die ooreenkoms. In die mate waartoe daar nie aan die kriteria, voorwaardes of verpligtinge voldoen is nie, word las erken.

Rente verdien uit beleggings word behandel in ooreenstemming met toelaevoorraes. Indien dit aan die skenker betaalbaar is, word dit opgeteken as deel van die verantwoordelikheid en indien nie, word dit erken as rente verdien in die staat van finansiële prestasie.

Toelaes wat die entiteit vergoed vir uitgawes aangegaan word erken in surplus of tekort op stelselmatige basis in dieselfde tydperke waarin die uitgawes erken word.

Dienste in natura

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

Waar dienste in natura nie betekenisvol is vir die entiteit se bedrywighede en/of dienslewingsdoelwitte nie en/of nie aan die kriteria vir erkenning voldoen nie, openbaar die entiteit die aard en tipe dienste in natura wat gedurende die verslagdoeningstydperk ontvang is.

Dienste in natura is dienste wat sonder koste deur individue aan entiteite verskaf word, maar kan aan bepalings onderhewig wees. Openbare entiteite se finansiële bestuurspersoneel verskaf waardevolle ondersteuning aan die entiteit in die bereiking van sy doelwitte. Die dienste wat verskaf word kan betroubaar gemeet word en word daarom in die staat van finansiële prestasie erken en in die notas by die finansiële state bekend gemaak.

1.7 Oorsetting van vreemde geldeenhede

Oorsetting van vreemde geldeenhede

Transaksies in vreemde geldeenhede word opgeteken met aanvanklike erkenning in Rand deur die wisselkoers tussen die funksionele geldeenhede en die vreemde geldeenhede op die datum van die transaksie toe te pas.

Transaksies in vreemde geldeenhede bepaal, word oorgesit teen die wisselkoers geldig op die transaksiedatum. Monetêre items in vreemde geldeenhede bepaal, word oorgesit teen die wisselkoers geldig op die verslagdoeningsdatum. Winste of verliese wat uit omsetting spruit, word erken in surplus of tekort.

Rekeningkundige beleid

1.8 Vergelykende syfers

Waar nodig, is vergelykende syfers hergeklassifiseer om aan te pas by veranderinge in aanbidding in die huidige jaar.

1.9 Uitgawes

Finansiële transaksies in bates en laste

Skulde word afgeskryf wanneer dit as oninbaar geïdentifiseer is. Skulde wat afgeskryf word, word beperk tot die bedrag van besparings en/of onderbesteding van toegewyste gelde. Afskrywing geskied teen jaareinde of wanneer gelde beskikbaar is. Geen voorsiening word gemaak vir oninbare bedrae nie, maar bedrae word bekend gemaak as 'n openbaarmakingsnota. Alle ander verliese word erken indien magtiging vir die erkenning daarvan verleen is.

Vrugtelose en verkwistende uitgawes

Vrugtelose en verkwistende uitgawes word erken as bate in die staat van finansiële posisie totdat die uitgawe van die verantwoordelike persoon herwin is of dit as oninbaar afgeskryf is in die staat van finansiële prestasie.

Onreëlmatige uitgawes

Onreëlmatige uitgawes word erken as uitgawes in die staat van finansiële prestasie. Indien die uitgawe nie deur die betrokke gesag gekondoneer word nie, word dit as bate behandel totdat dit herwin of as oninbaar afgeskryf word.

Oordragte en subsidies

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

1.10 Opgehoopte surplus

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

1.11 Begrotingsinligting

Die goedgekeurde begroting word op kontantbasis voorberei volgens ekonomiese klassifikasie gekoppel aan prestasie-uitkomsdoelwitte.

Die goedgekeurde begroting dek die fiskale tydperk van 2021/04/01 tot 2022/03/31.

Die finansiële jaarstate en die begroting is nie op dieselfde basis van rekeningkunde nie, daarom is vergelyking met die begrote bedrae vir die verslagdoeningstydperk ingesluit by die staat van vergelyking van begroting en werklike bedrae.

Wesenlike afwykings van meer as 10% word verduidelik in die notas tot die staat van vergelyking van begroting en werklike bedrae.

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

Rekeningkundige beleid

1.12 Verwante partye

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

Beheer is die mag om die finansiële en bedryfsbeleide van die entiteit te beheer ten einde voordele van sy aktiwiteite te bekom.

Gesamentlike beheer is die ooreengekome deel van beheer oor aktiwiteit deur bindende ooreenkoms, en bestaan net wanneer die strategiese finansiële en bedryfsbesluite in verband met die aktiwiteit die eenparige goedkeuring benodig van die partye wat die beheer deel (die ondernemendes).

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

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

Bestuur is die persone verantwoordelik vir die beplanning, leiding en beheer van die aktiwiteite van die entiteit, insluitende diegene belas met die beheer van die entiteit ooreenkomstig wetgewing, in gevalle waar hulle sulke funksies moet vervul.

Naverwante lede van die familie van persoon word beskou as die familielede wat verwag kan word om die bestuur in hul transaksies met die entiteit te beïnvloed of daardeur beïnvloed te word.

Die entiteit is vrygestel van bekendmakingsvereistes ten opsigte van verwantepartytransaksies indien die transaksie plaasvind binne normale verskaffer- en/of kliënt-/ontvangerverhoudings met bepalinge en voorwaardes nie meer of minder gunstig as wat redelik verwag kan word die entiteit sou moes aanvaar indien dit met die individuele entiteit of persoon onder dieselfde omstandighede sou onderhandel en bepalinge en voorwaardes binne die normale parameters is wat deur die verslaggewende entiteit se wetlike mandaat gevestig is.

Waar die entiteit vrygestel is van die bekendmaking in ooreenstemming met die voorafgaande, maak die entiteit verduidelikende inligting bekend omtrent die aard van die transaksies en die verwante uitstaande saldo's, om gebruikers van die entiteit se finansiële state in staat te stel om verwantepartytransaksies op sy finansiële jaarstate te verstaan.

1.13 Gebeure na die verslagdoeningsdatum

Gebeure na die verslagdoeningsdatum is die gebeure, beide gunstig en ongunstig, wat plaasvind tussen die verslagdoeningsdatum en die datum wanneer die finansiële state gemagtig word vir uitreiking. Twee soorte gebeure kan geïdentifiseer word:

- dié wat bewyse lewer van toestande wat teen die verslagdoeningsdatum bestaan het (en gebeure na die verslagdoeningsdatum aanpas); en
- dié wat bewyse lewer van toestande wat teen die verslagdoeningsdatum bestaan het (en gebeure na die verslagdoeningsdatum aanpas).

Die entiteit sal die aangepaste bedrag wat in die finansiële state erken word reflekteer na die verslagdoeningsdatum wanneer die gebeure plaasgevind het.

Die entiteit sal die aard van die gebeure en skatting van sy finansiële uitwerking, of verklaring dat sodanige skatting nie ten opsigte van al die wesentliche nie-aanpassingsgebeure gemaak kan word nie, bekend maak, waar niebekendmaking die ekonomiese besluite van gebruikers gebaseer op die finansiële state kan beïnvloed.

Rekeningkundige beleid

1.14 Belasting op toegevoegde waarde (BTW)

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

Notas by die Finansiële Jaarstate

2. Nuwe standaarde en interpretasies

2.1 Standaarde en interpretasies aanvaar wat effektief vir die huidige boekjaar is

In die huidige jaar het die entiteit die volgende standaarde en interpretasies aanvaar wat effektief vir die huidige boekjaar is en wat van belang is vir sy werksaamhede:

Standaard/Interpretasie:	Effektiewe datum: Jare begin op of na	Verwagte uitwerking:
AERP 1: Aanbieding van Finansiële State	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 2: Kontantvloeistaat	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 3: Rekenkundige beleide, veranderinge in rekenkundige skattings en foute	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 9: Inkomste van ruiltransaksies	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 14: Gebeure na die verslagdoeningstydperk	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 17: Eiendom, aanleg en toerusting	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 19: Bepalings, toevallige laste en toevallige bates	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 23: Inkomste van nieruiltransaksies	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 24: Aanbieding van begrotingsinligting in finansiële state	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 104: Finansiële instrumente	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 108: Statutêre ontvangbares	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie
AERP 20: Verwante partye	April 1, 2020	Die uitwerking hiervan is nie wesenlik nie

Notas by die Finansiële Jaarstate

Syfers in Rand duisend 2022 2021

3. Kontant en kontantekwivalente

Kontant en kontantekwivalente bestaan uit:

Banksaldo's 424 317

Kredietwaarde van kontant by bank en korttermyn deposito's, met uitsluiting van kontant voorhande

Kontant en kontantekwivalente bestaan uit kontant en korttermyn-, hoogs likiede beleggings wat gehou word by geregistreerde bankinstellings met looptye van drie maande of minder en wat onderhewig is aan geringe rentekoersrisiko, met die deelnamebedrag van die bates benader tot hul billike waarde.

4. Betaalbare rekeninge van ruiltransaksies

Handelskrediteure 9 -

Betalbare rekeninge word geklassifiseer teen delgingskoste. Die deelnamebedrag van betaalbare rekeninge is 'n beraming van hul billike waarde.

5. Rente-inkomste

Rente ontvang 12 9

6. Ander inkomste van nieruiltransaksies

Donasie: Dienste in natura 618 485

Die toename word toegeskryf aan een amptenaar wat gedurende die 2021/2022-boekjaar aangestel is. Sien nota 9 vir meer inligting oor Donasie: Dienste in natura

7. Oordragte en subsidies ontvang

Oordrag ontvang 279 240

8. Ouditgelde

Eksterne audit 68 65

9. Algemene uitgawes

Bankkoste 2 1

Spyseniering 5 -

Konsultasie en uitgekontraakteerde dienste 9 7

Werknemer koste: Dienste in natura 618 485

Drukwerk en publikasies 41 42

Sagteware uitgawes 24 22

Reis en verblyf 14 -

713 557

Spyseniering:

Koste aangegaan vir spyseniering verskaf by induksievergadering wat vir nuwe komiteedelede gehou is. In die vorige boekjaar het al die vergaderings aanlyn plaasgevind en dus is geen koste vir spyseniering aangegaan nie.

Notas by die Finansiële Jaarstate

Syfers in Rand duisend 2022 2021

9. Algemene uitgawes (vervolg)

Werknemer koste: Dienste in natura:

Amptenare van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies verwant aan die Wes-Kaapse Taalkomitee. Departementele personeel wat die openbare entiteit ondersteun, sluit die Hoof Finansiële Beampte (HFB), Direkteur: Kuns, Kultuur en Taaldienste, lynfunksie in die genoemde direktoraat asook die toegewese finansiële bestuurspan wat die HFB ondersteun in. Terwyl lynfunksiepersoneel en senior bestuurders 'n dubbele rol vervul, is die finansiële bestuurspan aan die openbare entiteit toegewys. As gevolg van die dubbele rol vervul deur byna al die genoemde personeel, is dit moeilik om die tyd wat aan die openbare entiteit bestee word toe te deel. Gevolglik kan die dienste in natura in verband met hul salarisse nie betroubaar gemeet word nie. Daarom hou die erkenning net verband met die toegewese finansiële span wat die HFB in die uitvoer van haar rol as HFB van die openbare entiteit en die Departement ondersteun. Die bedrag wat bekend gemaak word, verteenwoordig daarom net die dienste in natura wat deur die finansiële span verskaf word.

Reis en verblyf:

Reiskostes aangegaan vir lede van die nuwe komitee se bywoning van die induksievergadering. In die vorige boekjaar het al die vergaderings aanlyn plaasgevind en dus is geen reiskoste aangegaan nie.

10. Ledegeld

Baartman, R	3	2
Willemse, E	1	-
Grootboom, G	1	-
Humphries-Heyns, A	2	3
Jama, Z	1	-
Lentz, G	3	4
Lesch, L	3	4
Malan, M	3	-
Mkhize, K	4	5
Nokwaza, L	2	3
Nyembezi, N	3	3
Vermeulen, S	4	3
	<u>30</u>	<u>27</u>

11. Kontant gebruik in werksaamhede

Surplus	<u>98</u>	<u>85</u>
Veranderinge in bedryfskapitaal:		
Betaalbare rekeninge van ruiltransaksies	9	-
	<u>107</u>	<u>85</u>

Notas by die Finansiële Jaarstate

Syfers in Rand duisend 2022 2021

12. Verwante partye

Verhoudings

Primêre befondser	Departement van Kultuursake en Sport
Strategiese vennoot	Wes-Kaapse Kultuurkommissie
Strategiese vennoot	Erfenis Wes-Kaap

Die Departement van Kultuursake en Sport verskaf kantoorruimte aan die Wes-Kaapse Taalkomitee om hul administratiewe en finansiële werksaamhede te verrig.

Die Minister van die Departement van Kultuursake en Sport as die Uitvoerende Gesag is 'n verwante persoon van die Wes-Kaapse Taalkomitee.

Die lede van die Wes-Kaapse Taalkomitee en die entiteit soos in nota 10 geopenbaar is verwante partye ingevolge AERP 20.

Verwante party transaksies

Inkomste ontvang van verwante partye

Departement van Kultuursake en Sport	279	240
--------------------------------------	-----	-----

13. Risikobestuur

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

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verantwoordelikhede na te kom wanneer hulle betaalbaar word nie. Ooreenkomstig sy leningsvereistes verseker die entiteit dat voldoende fondse beskikbaar is om verwagte en onverwagte finansiële verantwoordelikhede na te kom. Alle uitstaande rekeninge se betaalbare balanse is betaalbaar binne 30 dae van die verslagdoeningsdatum.

Sensitiwiteitsontleding

Indien die rentekoerse op finansiële instrumente met wisselende koers teen 31 Maart 2022 1% hoër/laer was met al die ander veranderlikes konstant, sou die surplus vir die jaar R4 240 hoër/laer gewees het.

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty in gebreke kan bly om sy kontraktuele verpligtinge na te kom en dit tot finansiële verlies vir die entiteit lei. Die entiteit het beleid aanvaar om net met kredietwaardige partye sake te doen.

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

Geen kredietlimiete is gedurende die verslagdoeningstydperk oorskry nie en die bestuur verwag nie verliese van swak prestasie van die teenparty nie.

Maksimale blootstelling aan kredietrisiko

Die entiteit se blootstelling aan kredietrisiko ten opsigte van lenings en betaalbare rekeninge is beperk tot die bedrae op die balansstaat.

Notas by die Finansiële Jaarstate

Syfers in Rand duisend

13. Risikobestuur (vervolg)

Markrisiko

Die entiteit is nie aan markrisiko blootgestel nie, aangesien dit verplig is om krediteure binne 30 dae na ontvangs van faktuur te betaal soos vereis deur die tesourieregulasies en die WOFB.

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit lenings teen vaste en wisselende koers en bankbalanse wat die entiteit blootstel aan rentekoers teen billike waarde en kontantvloeiakoersrisiko en kan soos volg opgesom word:

Finansiële bates

Handels- en ander ontvangbares is teen vaste koers. Die bestuur beheer rentekoerse deur gunstige koerse te beding vir lenings op wisselende koers en waar moontlik deur lenings teen vaste koers te gebruik.

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

Kontantvloeiakoersrisiko

Finansiële instrument

	Betaal- baar binne een jaar	Betaal- baar binne een tot twee jaar	Betaal- baar binne twee tot drie jaar	Betaal- baar binne drie tot vier jaar	Betaal- baar binne vyf jaar
Normale kredietvoorwaardes kontant in lopende bankinstellings	424	-	-	-	-
Betaalbare rekeninge - verlengde kredietvoorwaardes	-	-	-	-	-
Netto bedrag	424	-	-	-	-
Verval, maar nie voorsien nie	-	-	-	-	-

Notas by die Finansiële Jaarstate

14. Begrotingsafwykings

Wesenlike afwykings tussen begroting en werklike bedrae

14.1 Rente-inkomste:

Die afwyking is as gevolg van fluktuasie in die rentekoers.

14.2 Ledegeld:

Die afwyking is as gevolg van die vermindering van die getal vergaderings en is vraagedrewe.

14.3 Ouditgelde:

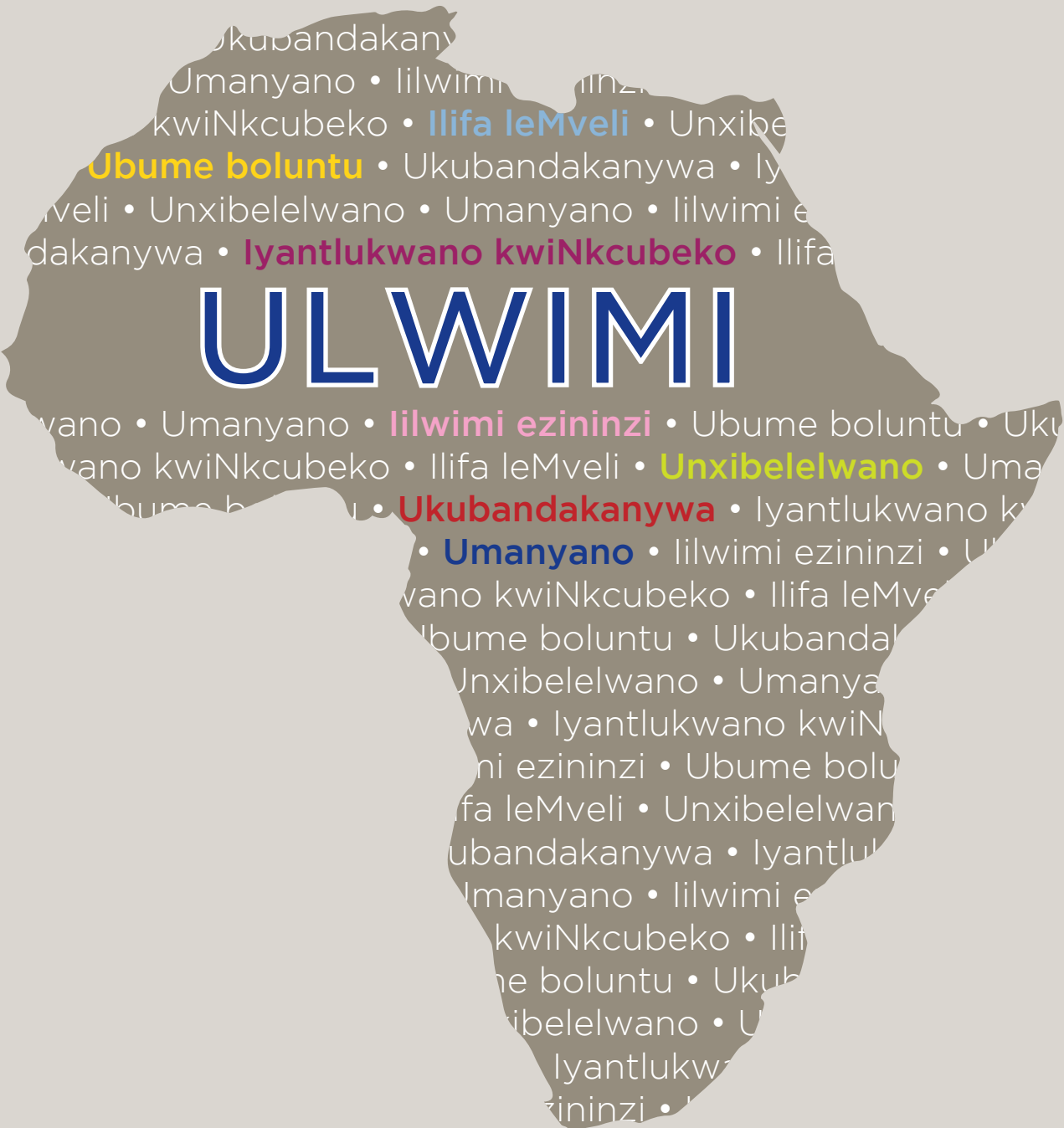
Die afwyking is hoofsaaklik as gevolg van die algehele vermindering van ouditkoste.

14.4 Algemene uitgawes:

Die afwyking is hoofsaaklik as gevolg van projeksamewerking met die Departement van Kultuursake en Sport wat veroorsaak het dat minder uitgawes as beplan aangegaan is.

15. BBSEB-prestasie

Inligting oor die voldoening aan die BBSEB-wet is opgeneem in die Jaarverslag onder die afdeling getiteld "Prestasie-inligting oor voldoening aan BBSEB".



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1. IINKCUKACHA EZIPHANGALELEYO NGELI QUMRHU LIKARHULUMENTE

IGAMA ELIBHALISIWEYO:	IKomiti yeeLwimi yeNtshona Koloni
INOMBOLO YOKUBHALISWA:	Ayikho
IDILESI EBONAKALAYO:	ISakhiwo iProtea Assurance eGreenmarket Square EKapa 8000
IDILESI YEPOSI:	Private Bag X9067 EKapa 8000
(I)INOMBOLO YOMNXEBA:	+27 21 483 3889
INOMBOLO YEFEKSI:	+27 21 483 9673
IDILESI YE-IMEYILE:	DCAS.Language@westerncape.gov.za
IDILESI YEWEBHUSAYITHI:	www.westerncape.gov.za/dept/cas
ABAPHICOTHI ZINCWADI BANGAPHANDLE:	UMphicothi-zincwadi Jikelele woMzantsi Afrika 19 ePark Ln EMilnerton EKapa 7441
IBHANKI:	Nedbank UMgangatho wesiHlanu eNedbank Clock Tower V&A Waterfront EKapa 8001
UNOBHALA WENKAMPANI/WEBHODI	DCAS.Language@westerncape.gov.za

2. ULUHLU LWEZISHUNQULELO/IZIFINYEZO

AA	Igunya-bantu eliNika iNgxelo
AFS	IiNgxelo zeMali zoNyaka
AGSA	UMphicothi-ncwadi woMzantsi Afrika
AO	IGosa eliNika iNgxelo
APP	IsiCwangciso seNtsebenzo soNyaka
B-BBEE	INkqubo yokuXhotyiswa kwaBantu abaMnyama ngokoQoqosho
CD	Umlawuli oyiNtloko
CFO	IGosa eliyiNtloko lezeMali
DCAS	ISEbe leMicimbi yeNkcubeko neMidlalo
DotP	ISEbe leNkulumbuso
DSAC	ISEbe leMidlalo, uBugcisa neNkcubeko
ECM	ULawulo loMxholo ngokwezoBuchwepheshe
ERM	ULawulo loMngcipheko kwiQumrhu
ERMECO	ULawulo loMngcipheko kwiQumrhu neKomiti yokuziPhatha
GRAP	INkqubo yoGcino-zincwadi eyaMkelwe ngokuPhangaleleyo
HWC	ILifa leMveli leNtshona Koloni
IESBA	IBhodi yoCwangciso yoMgangatho weNdlela yobulungisa yeHlabathi
ISA	IMigangatho yaMazwe ngaMazwe yoPhicotho-zincwadi
MEC	ILungu leBhunga loLawulo
MTSF	ISikhokelo sesiCwangciso-qhinga sesiGaba esiPhakathi
PAA	UMthetho woPhicotho-zincwadi kumaQumrhu oMbuso
PanSALB	IBhodi yeeLwimi zoMzantsi Afrika
PERMPS	UMgaqo-nkqubo nesiCwangciso-qhinga soLawulo loMngcipheko kwiPhondo
PFMA	UMthetho woLawulo lweMali kaRhulumente
PLC	IKomiti yeeLwimi yePhondo
PSP	IsiCwangciso-qhinga sePhondo
SCM	ULawulo lweTyathanga leeNtengo
SCOPA	IKomiti eMiyo kwii-Akhawunti zoMbuso
VIP	IMiba ePhambili ePhefumlelwe nguMbono
WCG	URhulumente weNtshona Koloni
WCLC	IKomiti yeeLwimi yeNtshona Koloni

3. IMBULA-MBETHE KASIBHLALO

Phantsi kwalo bhubhane uyiCovid-19, iKomiti yeLwimi yeNtshona Koloni (iWCLC) iqhubile nokwenza inkqubela-phambili ekuphakamiseni iilwimi ezahlukeneyo kweli phondo, ngenjongo yokuphucula inkqubo yokuhanjiswa kweenkonzo kwanokufikeleleka kwazo kubo bonke abahlali. UMgaqo-nkqubo weLwimi kwiNtshona Koloni unika igunya lokuhlanganiswa kwabantu kwanobudlelwane obuphucukileyo ngokweyantlukwano yeelwimi. Esi sicwangciso-qhinga sihambelana nemigaqo yomthetho iWestern Cape Provincial Languages Act, 13 yowe1998 yaye sixhasa amalinge eBatho Pele.

IKomiti le izizuzile iithagethi ezimiselwe kwisiCwangciso seNtsebenzo yoNyakasayosowama2021/22ngokuthiifakeigaleloekuphakanyisweni nasekuphuhliseni kweelwimi ezazisoloko zisengelwe phantsi kwakunye noLwimi lwaBathetha ngeZandla loMzantsi Afrika Phakathi kuluntu lokuhlala kwiNtshona Koloni, ngenjongo yokuphakamisa ulwazi kwanokuvuselela unxibelelwano ngezi lwimi. Ngapha koko, ukuze kube nokukhuthazwa ukubandakanyeka koluntu, iKomiti iye yenza isikhumbuzo ze yaphakamisa imihla ebalulekileyo esizweni nakumazwe ngamazwe ngenjongo yokunikezela inkxaso kwiinzame zokuhlanganiswa uluntu ngokwemimandla nakwizwekazi ngokubanzi.

UMphathiswa kwiSebe leMicimbi yeNkcubeko udlulisele iDrafti Yesibini yoMgaqo-nkqubo weLwimi weYunivesithi yaseStellenbosch kwiWCLC ukuze yenze izindululo. Ngokwegalelo lethu kwiilwimi ngeelwimi, iqela elisebenzayo leWCLC liye lenza izindululo yaye ke ezi zither zangeniswa kwiYunivesithi yaseStellenbosch.

Ubhubhane oyiCovid-19 uze neenguqu kwindlela esebenza ngayo iKomiti. Ngenjongo yokunciphisa ifuthe ezimalini, iWCLC iye yaqinisa intsebenziswano nemibutho ekwenza umsebenzi ofanayo nowayo ngenjongo yokuhlengahlengisa izibonelelo ukuze zibe nokuba nefuthe elimandla noko.

Okokugqibela, singathanda ukuthabatha eli thuba ukuze sincome oogxa bethu abathe bayisebenzela kakuhle le Komiti kwisithuba seminyaka edlulileyo nabathe benyukela kwimisebenzi emitsha. Aba ke nguNkosikhulule Nyembezi, obenguSihlalo, uAtta Humphries kunye noLungelo Nokwaza. IKomiti iya kuqhuba nokuwambesa ngemincili umsebenzi ewuphetheyo ze isebenzele ukuba yi-arhente yeenguqu ngokuthi imisele uMgaqo-nkqubo weLwimi weNtshona Kolonii



Nksz. Genevieve Lentz
USihlalo
31 kweyeThupha 2022



4. ISISHWANKATHELO SEGUNYA ELINIKA INGXELO

IKomiti yeeLwimi yeNtshona Koloni isingenisile isiCwangciso-qhinga sayo sonyaka wama2020/21 - 2024/25 kunye nesiCwangciso seNtsebenzo soNyaka wama2021/22 ngokwemigaqo yemimiselo yomthetho iPublic Finance Management Act, 1 we1999 kunye neMimiselo yeSebe leNdyabo. Isicwangciso sale Komiti seminyaka emihlanu kunye nesicwangciso sonyaka ziphakamisa indima yeKomiti yeeLwimi kwiNtshona Koloni lokubeka iliso eyidlalayo ngenjongo yokuqinisekisa ukuba iilwimi ziyafikeleleka kubo bonke abo bahlala kwiNtshona Koloni. Le ngxelo iphakamisa iinzuzo zale Komiti zalo nyaka wale ngxelo, ezihambelana nezinikezekelo ezikwisiCwangciso-qhinga soNyaka nakwisiCwangciso seNtsebenzo yoNyaka wama2021/22.

IKomiti le iwenzile umsebenzi wayo omiselwe ngumthetho iWestern Cape Provincial Languages Act, 13 wowe1998, kulo nyaka sikuwo. UMthetho lo unika le komiti igunya lokuhlola ukusetyenziswa kweelwimi ezisesikweni, ukuba iphakamise ngomdla ukusetyenziswa kweelwimi ezahlukeneyo kwakunye kwanokuze ikhusele ze iphuhlise ilwimi ezazisakusengelwa phantsi mandulo.

IWCLC yaqhuba uphando ngentsebenziswano neSebe leMicimbi yeNkcubeko neMidlalo, ndawonye nePanSALB, ze yachonga inkampani eza kuvavanya ukumiselwa koMgaqo-nkqubo weelwimi kwiNtshona Koloni kumasebe karhulumente weNtshona Koloni. Olu phando lwenzelwa ukufumanisa ukuba zikho na iinguqu ekumiseleni kwalo Mgaqo-nkqubo kwanokufumanisa amanyathelo anokuthatyathwa ngamasebe ukuze abe nokumisela ngokugqibeleleyo lo Mgaqo-nkqubo. Iziphumo zengxelo yokugqibela kunye nezindululo kuya kwabelwana ngazo namasebe eWCG.

Imvelaphi Yengeniso	2021/22			2020/21		
	Intelekeleleo	Esona sixa siqokelelweyo	Ukuqokelela (Ngokugqithisileyo) ngaphantsi	Intelekeleleo	Esona sixa siqokelelweyo	Ukuqokelela (Ngokugqithisileyo) ngaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Enye Ingeniso ESetyenziswayo	0	0	0	0	0	0
Intlawulo eyenziweyo	279	279	0	169	240	(71)
Ingeniso eyiNzala	15	12	3	10	9	1
Iyonke	294	291	3	179	249	(70)



Nksz. Genevieve Lentz
Egameni leGunya eliNika iNgxelo
31 kweyeThupha 2022

5. INTETHO YOKUTHABATHELA UXANDUVA KUNYE NESIQINISEKISO SOKUCHANEKA

Ngokolwam ulwazi nenkolelo, ndiqinisekisa oku kulandelayo:

Zonke iinkcukacha eziqulethwe kwiNgxelo yoNyaka zihambelana neengxelo zemali zonyaka njengoko ziphicothwe nguMphicothi-zincwadi.

INgxelo yoNyaka igqibelele, ichanekile yaye ayinazishiyelelo.

INgxelo yoNyaka iqulunqwe ngokwemigaqo yezikhokelo zengxelo yonyaka ezikhutshwe liSebe leNdyebo kwiSizwe.

IiNgxelo zeMali zoNyaka (kwiSigaba E) ziqulunqwe ngokwemigangatho yeGRAP elawula eli Qumrhu loMbuso.

IGunya eliNika iNgxelo linoxanduva lokuqulunqa iingxelo zemali zonyaka kwanokwenziwa kwezigwebo eziveliswe kwezi nkcukacha.

IGosa eliNika iNgxelo linoxanduva lokuseka nokumisela inkqubo yolawulo lwangaphakathi, ethe yayilelwa ukunikezela isiqinisekiso esisiso ngokundiliseka kwakunye nokuchaneka kweenkcukacha ezingentsebenzo, iinkcukacha ezingezibonelelo zabasebenzi kwakunye neengxelo zemali zonyaka.

Abaphicothi-zincwadi bangaphandle babizelwa ukuvakalisa uluvo oluzimeleyo ngeengxelo zemali zonyaka.

Ngolwethu uluvo, le Ngxelo yeMali ivakalisa ngokukuko imisebenzi, iinkcukacha ezingentsebenzo, iinkcukacha ezingezibonelelo zabasebenzi kwakunye nemiba yemali yeli Qumrhu loMbuso yalo nyaka-mali ufikelele esiphelweni ngomhla wama31 kweyoKwindla wowama2022.

Ozithobileyo



Nksz. Genevieve Lentz
Egameni leGunya eliNika iNgxelo
31 kweyeThupha 2022

6. ISIMO NGOKWESICWANGCISO-QHINGA

6.1. Umbono

Kukuxhotyiswa kwabo bonke abemi beNtshona Koloni ngokolwimi; ukuvuselelwa kwesidima somntu ngokuhloniphana ngokolwimi kwanokuphakanyiswa kokusetyenziswa kweelwimi ezahlukeneyo.

6.2. Umnqophiso

Kukuhlola ukusetyenziswa kweelwimi ezintathu ezisesikweni zeNtshona Koloni; kukuhlola ukumiselwa koMgaqo-nkqubo weelwimi weNtshona Koloni kwanokunikezela iingcebiso kuMphathiswa othwaliswe uxanduva lwemiba yeelwimi kwakunye neBhodi yeeLwimi yoMzantsi Afrika (iPanSALB) kwimiba yolwimi kweli Phondo, okanye echaphazela lona.

6.3. Imigqaliselo

Inkathalo, Isakhono, Ukunikezela iingxelo, Isidima, Iimbono ezintsha kunye Nokusabela.

7. IZIGUNYAZISO NGOKWEMITHETHO KUNYE NEZINYE

IKomiti yeeLwimi yeNtshona Koloni iliqumrhu leshedyuli 3C ngokwemigaqo yoMthetho woLawulo lweMali kaRhulumente, we1999.

7.1 Izigunyaziso ngokoMgaqo-siseko

ICandelo	Ingcaciso
UMgaqo-siseko weRiphabhlikhi yoMzantsi Afrika, we1996	
ICandelo 6 (3), (4) kunye no-(5): ULwimi	URhulumente weNtshona Koloni kufuneka, ngokomthetho nangezinye iindlela, alawule kwaye abeke iliso ekusetyenzisweni kweelwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufuneka zinambithe ukulingana kwaye kufuneka ziphathwe ngokulinganayo. IWCLC isebenzisana nePanSALB ukukhuthaza iilwimi ezintathu zaseburhulumenteni zePhondo nokwenza iimeko zokuphuhliswa nokusetyenziswa kweelwimi zesiKhoi, isiNama nesiSan noLwimi lokuThetha ngeZandla loMzantsi Afrika. IWCLC, ngentsebenziswano neSebe leMicimbi yeNkcubeko neMidlalo, inoxanduva lokuhlola nokuvavanya ukuphunyezwa koMgaqo-nkqubo weelwimi weNtshona Koloni, owamkelwa ngowama2001, kwaye kufuneka inike ingxelo kwiPalamente yePhondo leNtshona Koloni ngesi sigunyaziso kube kanye ngonyaka . IDCAS yongamela iWCLC kwaye inika iKomiti inkxaso kwezolawulo nakwezemali.
ICandelo 30: ULwimi nenkcubeko	IWCLC iququzelela amathuba kubantu baseNtshona Koloni ukuba basebenzise amalungelo abo olwimi nenkcubeko ngokusebenzisa iinkqubo neeprojekthi ezibonisayo nezixhasayo.
ICandelo 31: Uluntu lwenkcubeko, inkolo neelwimi	IWCLC kufuneka iqinisekise ukuba iinkqubo zayo neeprojekthi ziyayihlonipha iyantlukwano kwinkcubeko yabantu baseNtshona Koloni.
ICandelo 41: Imithetho-siseko karhulumente osebenzisanayo nobudlelwane phakathi koorhulumente	IWCLC isebenzisana nawo onke amanqanaba aseburhulumenteni ekufezekiseni igunya labo.
IShedyuli 4: Iindawo ezisebenza ngokufanayo kwezomthetho kuzwelonke nakwiphondo	Ngokumalunga nomgaqo-nkqubo weelwimi kunye nokulawulwa kweelwimi ezisemthethweni kangangokuba imiqathango yecandelo lesi6 loMgaqo-siseko icacisa gca ukuba ngumthetho kwiPalamente yePhondo leNtshona Koloni, iWCLC isebenza ngokusondeleyo neSebe leMidlalo uBugcisa neNkcubeko lesizwe kunye namacandelo karhulumente anxulumene nemicimbi yomgaqo-nkqubo weelwimi.
ICandelo 195: Iinqobo ezisemgangathweni ezisisiseko kunye nemithetho-siseko elawula ulawulo lukarhulumente	Amagosa eDCAS anoxanduva lokwenza umsebenzi weWCLC kufuneka aqinisekise ukusetyenziswa kwezixhobo ngendlela efanelekileyo, yoqoqosho nesebenzayo. Iinkqubo ezenziweyo kwicandelo likarhulumente kufuneka zivelise ezona zibonelelo ngeyona ndleko iphantsi.

ICandelo	Ingcaciso
UMgaqo-siseko weNtshona Koloni, ka1997 (uMthetho 1 ka1998)	
ICandelo 5	<p>Ukulungiselela uRhulumente weNtshona Koloni:</p> <p>(a) iilwimi ezisemthethweni, isiBhulu, isiNgesi nesiXhosa kufuneka zisetyenziswe; kwaye</p> <p>(b) iilwimi zifumana inqanaba elilinganayo.</p> <p>IWCLC kufuneka ihlole ukusetyenziswa kwesiBhulu, isiNgesi nesiXhosa eNtshona Koloni.</p> <p>IWCLC kufuneka kwakhona isebenzise amanyathelo asebenzisekayo nancomekayo ukunceda ukuphakamisa umgangatho nokuqhubela phambili ukusetyenziswa kweelwimi zesintu zaseNtshona Koloni ubume bazo kunye nokusetyenziswa bekunciphile ngokwembali.</p>
ICandelo 81(d)	URhulumente weNtshona Koloni kufuneka amkele kwaye aphumeze imigaqo-nkqubo yokukhuthaza kunye nokugcina intlalontle yabantu beNtshona Koloni, kubandakanya nemigaqo-nkqubo ejolise ekufezekiseni ukukhuthazwa kwentlonipho yamalungelo enkubeko, inkolo noluntu lolwimi eNtshona Koloni.

7.2 Izigunyaziso ngoMthetho

UMthetho	Irefrensi	Ingcaciso
IPan South African Languages Board Act	uMthetho 59 ka1995	IKomiti yeeLwimi yeNtshona Koloni (iWCLC) yamkelwe yiBhodi yeeLwimi yaseMzantsi Afrika (iPanSALB). Phakathi kwezinye izinto, lo Mthetho ufuna ukuba iBhodi yeeLwimi yoMzantsi Afrika (iPanSALB) iseke ikomiti yeelwimi yephondo kwiphondo ngalinye. IPLC yePanSALB eNtshona Koloni yasekwa ngeyeThupha kowama2019.
IProtection of Personal Information Act	uMthetho 4 ka2013	<p>Lo Mthetho uphakamisa ukukhuselwa kweenkcukacha ezingomntu ekuthi kusetyenzwe ngazo ngamaqumrhu oluntu nawabucala; ukuzisa imiqathango ethile ngenjongo yokumisela izidingo ezingundoqo ekusetyenzisweni kweenkcukacha ezingomntu. Ngapha koko, lo Mthetho umisela ukusekwa koMqulunqi weNkcukacha ngenjongo yokusebenzisa amagunya athile ze abe noxanduva oluthile ngelixa esenza nemisebenzi ethile ngokwemigaqo yalo Mthetho kwanowePromotion of Access to Information Act, ka-2000.</p> <p>Lo Mthetho ukwabonelela nangamagunya okukhutshwa kweekhowudi zokuziphatha; amalungelo oluntu ngokuphathelele kunxibelelwano olunobuzazangokwezobuchwepheshekwakunye neenkqubo zokuthatyathwa kwezigqibo ezizizelayo; ukumisela ukutyhutyha kweenkcukacha ezingoluntu ngaphaya kwemida yeRiphabliki; kwanokumisela iimeko ezichaphazelekayo.</p>
IPublic Finance Management Act (IPFMA), ka-1999	uMthetho 1 ka1999	IWCLC kufuneka ingenise iingxelo zekota nezonyaka ngokunikezelwa kwendlela yokusebenza kunye neengxelo-mali eziphicothiweyo ngokusekwe kokujoliswe kwiinjongo zonyaka-mali ngamnye.

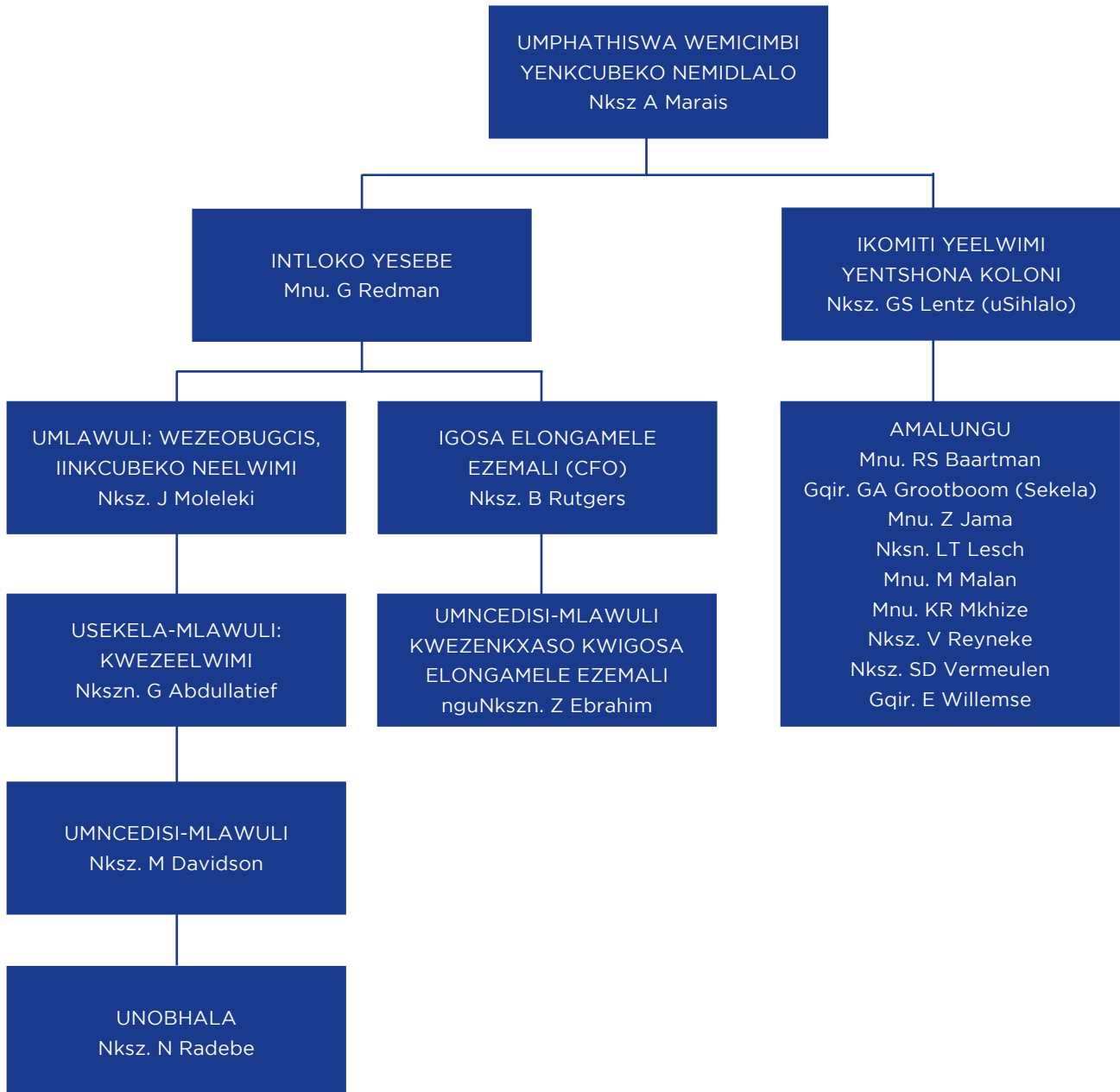
UMthetho	Irefrensi	Ingcaciso
ITraditional and Khoi-San Leadership Act	uMthetho 3 ka2019	Lo Mthetho unikezela ngamagunya: <ul style="list-style-type: none"> Okunakanwa koluntu lwemveli lwamaKhoi-San, izikhundla zobunkokheli kwanokuyekiswa koko kunakwa; Imisebenzi kunye neendima zeenkokheli zemveli zamaKhoi-San; Ukunakanwa, ukumiselwa, imisebenzi, iindima kunye nolawulo lwamabhunga obukumkani okanye obukumkanikazi, amabhunga aphezulu kwezolawulo lwemveli, amabhunga olawulo lwemveli, amabhunga amaKhoi-San kwakunye namabhungana obunkokheli bemveli, ndawonye nenkxaso enikwa loo mabhunga; Ukumiselwa, ukuqulunqwa kwakunye nokusebenza kweNdlu Yesizwe Yeenkokheli Zemveli zamaKhoi-San; Ukumiselwa kwezindlu zamaphondo zeenkokheli zemveli nezamaKhoi-San; Ukumiselwa nokuqulunqwa kwezindlu zeengingqi zeenkokheli zemveli nezamaKhoi-San; Ukumiselwa nokusebenza kweKomishoni yeMicimbi yamaKhoi-San; Ikhawudi yokuziphatha yamalungu eNdlu yeSizwe, izindlu zamaphondo, izindlu zemimandla kunye nawo onke amabhunga eenkokheli zemveli nezamaKhoi-San; kunye Namagunya okumisela kaMphathiswa naweeNkulumbuso.
I-Use of Official Languages Act	uMthetho 12 ka2012	Lo Mthetho usebenza ngokukodwa kumasebe esizwe, amaqumrhu karhulumente kazwelonke nakumashishini karhulumente wesizwe. Ukuba imiba yalo Mthetho ibinokuba nefuthe kumgaqo-nkqubo wolwimi kunye nokusebenza eNtshona Koloni, iWCLC ibiya kuba negunya lokudlala indima.
IWestern Cape Provincial Languages Act	uMthetho 13 ka1998	IWCLC kufuneka, phakathi kwezinye izinto: <ul style="list-style-type: none"> Ihlole ukusetyenziswa kwesiBulu, isiNgesi kunye nesiXhosa nguRhulumente weNtshona Koloni; Yenze izindululo kuMphathiswa wePhondo (oliLungu leBhunga eloNgameleyo) kwaknakwiPalamente yePhondo ngayo nayiphi na imithetho esacetywayo nesele ikho, iinkqubo kunye nemigaqo-nkqubo echaphazela ulwimi kwiNtshona Koloni; Iphakamise ngomdla umgaqo wokusetyenziswa kweelwimi ezahlukeneyo; Iphakamise ngomdla ukuphuhlisa kweelwimi zemveli ebezikhe zasengelwa phantsi; Icebise uMphathiswa wePhondo kwakunye neKomishoni yeNkcubeko kwiNtshona Koloni kwimiba yeelwimi ePhondweni; kwakunye Icebise iPANALB kwimiba yeelwimi kwiNtshona Koloni.

7.3 Izigunyaziso ngokwemigaqo-nkqubo

Umgaqo-nkqubo	Ingcaciso
Isikhokelo soMgaqo-nkqubo weelwimi zeSizwe (2003)	Lo mgaqo-nkqubo ubonelela ngesikhokelo sesizwe sokusetyenziswa kwezibonelelo zoMgaqo-siseko nezigunyaziso zowiso-mthetho kuwo onke amaziko karhulumente, kubandakanywa neKomiti yeelwimi yeNtshona Koloni. Ukwabeka imigaqo kunye nezicwangciso zokuphumeza ekufuneka zilandelwe.
UMgaqo-nkqubo weelwimi zeNtshona Koloni (owapapashwa kwiGazethi yePhondo njengePN 369/2001 yange27 kweyeNkanga ka2001)	IWCLC inyanzelekile ukuba ibeke iliso kwinkqubo yokumiselwa kwalo mgaqo-nkqubo.

8. ISIMO SESEBE

Isimo samalungu eKomiti, ukususela ngomhla wama31 kweyoKwindla yowama2022 sibonakaliswe ngezantsi apha.



1. INGXELO YOMPHICOTHI-ZINCWADI OYINTLOKO: IINJONGO EBESIZICWANGCISIWE

UMphicothi-zincwadi Jikelele woMzantsi Afrika (iAGSA) ngoku wenza iinkqubo ezifanelekileyo zophicotho-zincwadi kwiinkcukacha zomsebenzi ukubonelela ngesiqinisekiso esilinganiselweyo ngohlobo lokuqumkumbela uphicotho-zincwadi. Ukuqumkunjelwa kophicotho-zincwadi ngentsebenzo xa kuthelekiswa neenjongo ezimiselwe kwangaphambili kufakiwe kwingxelo eya kubaphathi, kungekho zinto zifunyanisiweyo zixeliweyo phantsi kwesihloko seeNjongo eziMiselwe kwangaPhambili kwiNngxelo malunga nelinye icandelo leemfuno zomthetho nezolawulo kwingxelo yomphicothi zincwadi.

Jonga kwiphepha 34 leNngxelo yoMphicothi-zincwadi, epapashwe njengeCandelo E: Iinkcukacha Ezingemali

2. UHLALUTYO LWEMEKO

2.1. Imeko yokuHanjiswa kweeNkonzo

IKomiti yeelwimi yeNtshona Koloni iwenze umsebenzi wayo ngethuba lonyaka-mali wowama2021/22, ngokuthi lakhele phezu kweenkqubo ezathi zaziswa njengesiphumo sikabhubhane oyiCovid-19.

IKomiti iqhubile nokuphakamisa ukubaluleka kolwimi ngokuthi iphakamise ulwazi ze iqinisekise nokumiselwa koMgaqo-nkqubo weelwimi weNtshona Koloni, ukuphakanyiswa kweelwimi zemveli kwanokungena kwiinzame ezongezelekileyo neminye imibutho ekwicandelo lokuphakanyiswa komgangatho weelwimi kwiNtshona Koloni. Eli tyathanga liphantsi kolawulo lokusebenzisana ngenjongo yokunikezela isikhokelo kumaqonga entsebenziswano avulele ukusetyenziswa ngendlela kwezibonelelo zawo onke amaqumrhu kunye nezakhono ngenjongo yokusebenzela ukuzuza ifuthe eliluqilima nelihlanganyelweyo kwinkalo yeelwimi kweli phondo.

IKomiti ichophele imihlangano emithandathu ze yenza amaphulo amabini ousasaza ulwazi abenjongo ikukuhlola ukumiselwa koMgaqo-nkqubo weelwimi kwiNtshona Koloni ndawonye namaphulo amabini abephakamisa iilwimi zemveli. Zathi zazuzeka nangaphezulu iithagethi zala maphulo ngenxa yale nkqubo ikhankanywe ngentla apha yamatyathanga entsebenziswano.

IKomiti ithe yaba nobudlelwane obuhle bokusebenzisana neofisi yephondo yePanSALB ngenjongo yokuqinisekisa inkqubo ehlanganyelweyo kwimiba yeelwimi kwiNtshona Kolonii.

2.2. Imeko yequmrhu

IKomiti Yeelwimi yeNtshona Koloni yamiselwa ngokwemigaqo yeCandelo 6 lomthetho iWestern Cape Provincial Languages Act, Nombolo 13, ka1998. Ngokwalo Mthetho, amalungu ale Komiti achongelwa ukuba kuyo isithuba seminyaka emithathu. Ubuninzi lishumi elinanye lamalungu anokuthi achongelwe kule Komiti. Amalungu ale Komiti achongwa ngokwenkqubo evuleleleyo yokuchongwa kunye nokudweliswa kwenani labachongwa abambalwa, ekhokelwa yiKomiti echaphazelekayo ekwiNdlu yoWiso-Mthetho, oko kulandelwa kukuqashwa kwabo nguMphathiswa wePhondo.

Eli thuba liyiminyaka emithathu liuphele ngomhla wama31kweyeDwarha ka2021. UMphathiswa uye walandisa ixesha lale Komiti ukuya kuthi ga ngomhla wama31 kweyoMqungu ka2022 ze akufumana uluhlu lwabambalwa abasachongiweyo kwiKomiti Emiyo, emva koko wawaqashela kwiKomiti entsha ngomhla wokuqala kweyoMdumba ka2022. Ixesha lekomiti entsha liya kufikelela esiphelweni ngomhla wama31 kweyoMqungu ka2025.

IKomiti le yiyo eliGunya-bantu lezoGcino-zincwadi kweli Qumrhu yaye ithwaliswe uxanduva lwayo yonke imiba echaphazela ezolawulo ngokwemigaqo yeCandelo 49 ukuya ku57 loMthetho iPublic Finance Management Act, ka1999. Kwathi kwafikelelwa kwisigqibo ngomhla weshumi kweyoMdumba sokuba uSihlalo, ngokwemigaqo yeCandelo 56 lePFMA, uya kuzalisekisa uxanduva lokuba yiNgqonyela, egameni leli Qumrhu loLuntu.

Ngokwemigaqo yecandelo le17 leWestern Cape Provincial Languages Act, yowe1998, amagosa ecandelo leeNkonzo zeeLwimi kwiDCAS anikezele inkxaso kwiWCLC. Umsebenzi wezolawulo uquka ukunikezela ngomongo kwakunye nenkxaso yenkqubo ze alawule onke amalungiselelo asisidingo sokusebenza ngendlela kwale Komiti. Imisebenzi yenkxaso yolawulo lwemali yenziwa ngabasebenzi becandelo elinikezela Inkxaso kumaQumrhu oMbuso kwiCandelo leMali kwiDCAS.

Onke amaxwebhu achaphazela imicimbi yezolawulo lweWCLC agcinwa kwiCandelo leeNkonzo zeeLwimi ze wona amaxwebhu achaphazela imali abe kwicandelo leMali. Amaxwebhu agcinwa kwiNkqubo yoLawulo loMngo lobuchwepheshe, ukuze abe nokugcinwa ekhuselekile, efikeleleka lula, futhi ekuvimba weli qumrhu.

2.3. Iinguqu ezimandla kwimigaqo-nkqubo kwakunye neenguqu kwimithetho

Umthetho iTraditional and Khoi-San Leadership Act yathi yatyikitywa njengomthetho ngowama2019. Lo mthetho mtsha waye wadinga ukuba eli Sebe lamkele enye indlela ehlanganyelwe nangakumbi xa kuqwalaselwa iilwimi zamaKhoi nezamaSan, ekungoku nje azikamiselwa njengeelwimi ezisesikweni.

Lo Mthetho ubonelela:

- Ngokunakanwa koluntu lwemveli lokuhlala lwamaKhoi-San , izikhundla zobunkokheli kwanokuyekiswa koko kunakanwa;
- Imisebenzi neendima zeenkokheli zemveli zamaKhoi-San;
- Ukunakanwa, ukumiselwa, imisebenzi, iindima kwakunye nolawulo lwamabhunga obukumkani kwakunye nawobukumkanikazi, amabhunga aphambili kubunkokheli bemveli, amabhunga obunkokheli bemveli kwakunye namabhungana obunkokheli bemveli, ndawonye nenkxaso kuloo mabhunga;
- Ukumiselwa, ukuqulunqwa kwanokusebenza kweNdlu Yesizwe Yeenkokheli Zemveli neyezamaKhoi-San;
- Ukumiselwa kwezindlu zamaphondo zobunkokheli bemveli kwanobezamaKhoi-San;
- Ukumiselwa kwanokuqulunqwa kwezindlu zeengingqi zeenkokheli zemveli nezamaKhoi-San;
- Ukumiselwa kwanokusebenza kweKomishoni yeMiba yamaKhoi-San;
- Ikhawudi yokuziphatha yeNdlu yeSizwe, izindlu zamaphondo, izindlu zeengingqi kwanawo onke amabhunga ezemveli nawamaKhoi-San; ndawonye
- Namagunya okumisela kaMphathiswa kunye naweeNkulumbuso.

2.4. Inkqubela eya ekuzuzekeni kwefuthe neziphumo zeQumrhu

Iziphumo zale Komiti ezicwangcisiweyo ngokweSicwangciso-qhinga zibonakaliswa ngezantsi apha, zidiza inkqubela ethe yenziwa ekuzuzekeni kwesinikezelo zefuthe leKomiti.

Isinikezelo sefuthe. IKomiti yeeLwimi yeNtshona Koloni ngokweentshukumo zayo, izimisele ukuxhobisa abantu ngokolwimi ze idale uluntu lokuhlala obandakanyekileyo nolubumbeneyo.

Isiphumo 1	Ngabemi abaxhotyisiweyo kwakunye noluntu lokuhlala olubandakanyekileyo nolubumbeneyo
Isalathisi Sesiphumo	Kukuphakanyiswa nokuphuhlisa kweelwimi zeNtshona Koloni kwakunye neelwimi zemveli ezisengelwe phantsi

Kowama2021/22, iKomiti ifake igalelo kwiSikhokelo seZiphumo zeSizwe zesiCwangciso-qhinga seThutyana eliNgephi sowama2019-2024 ngokolo hlobo lulandelayo:

Undoqo weMTSF	Igalelo leKomiti
Undoqo 3: Imfundo, izakhono kunye nempilo	<p>Kukuphakamisa umgaqo wokusetyenziswa kweelwimi ezininzi kwiNtshona Koloni ngokuthi kwakhiwe amatyathanga okusebenzisana.</p> <p>Ilobucule ubudlelwane bayo bokusebenzisana nePanSALB kunye namanye amaqumrhu nemibutho yeelwimi.</p> <p>Iphakamise uphuhliso kwakunye nokuvuselelwa kweelwimi zemveli ebezisoloko zisengelwa phantsi</p> <p>Kunye noLwimi Lwabangevayo Ngeendlebe ngenjongo yokwandisa ulwazi kwanokukhuthaza unxibelelwano ngezi lwimi phakathi koluntu lokuhlala kwiNtshona Koloni.</p> <p>Yacebisa uMphathiswa kunye nePanSALB kwimiba yolwimi echaphazela iNtshona Koloni.</p> <p>Yabonisana namahlakani achaphazelekayo ze yahlala inolwazi ngemiba yezophando ephathelele kwiilwimi nechaphazrela eli phondo.</p>
Undoqo 6: Ukuhlanganiswa kwesizwe kwakunye noluntu lokuhlala olukhuselekileyo	<p>Ukwandisa ulwazi nokusetyenziswa kweelwimi ezintathu ezisemthethweni noLwimi lokuThetha ngeZandla phakathi kwabahlali beNtshona Koloni, iKomiti yeeLwimi yeNtshona Koloni ikhuthaze umanyano loluntu kunye noluntu olukhuselekileyo ngokukhuthaza ukusetyenziswa kweelwimi ezininzi, iilwimi zemveli ezazisingelwe phantsi kunye noLwimi lweZandla loMzantsi Afrika ngokweenkqubo zalo.</p>
Undoqo 7: I-Afrika neHlabathi elingcono	<p>Ukuxhasa umanyano lwengingqi nelizwekazi, iKomiti ibhiyozele kwaye yakhuthaza imihla ekhethekileyo yesizwe neyamazwe onke ukukhuthaza ukubandakanywa kwezentlalo.</p>

Isalathisi sesiphumo seKomiti sayamene neenkonziso neenkqubo zeSebe leMicimbi yeNkcubeko nemMidlalo, elithi lona libe layamene noUndoqo abaPhefumlelwe nguMbono wesiCwangciso-qhinga sePhondo sikaRhulumente weNtshona Koloni, ingakumbi ngokuphathelele kuVIP 1: Uluntu Lokuhlala Olukhuselekileyo Nolubumbeneyo kunye noVIP 3: Ukuxhotyiswa Koluntu.

Ukumiselwa kweSimo seNtlekele kwiSizwe njengomvuka kabhubhane iCovid-19 kwanyanzelisa isicwangciso-qhinga sokukhulahlengiswa kwamalinge, iinkqubo kunye namaphulo ePSP. Imingeni eyinxalenye yesiseko sePSP ayikatshintshi, kodwa ke yena ubhubhane uthe weza ngamandla kwatsho kwanda neningeni elijamelene nayo iPhondo, ze kwaqhambuka neengxaki ezintsha. Njengoba iPSP isahleli isisikhokelo esisikhokelayo, iSicwangciso Sokubuyisela Isimo sikaRhulumente wePhondo leNtshona Koloni sigxile kwimisebenzi, ukhuseleko kunye nentlalo-ntle. Ukhuseleko nentlalo-ntle zezona ziphambili kumsebenzi wale Komiti.

Ngokuphakanyiswa nokuxhotyiswa kolwimi lweenkobe, iKomiti iye yafaka igalelo kumathuba abahlali beNtshona Koloni ukuze babe nokubumba ubomi babo kwanobomi babanye, ngenjongo yokuqinisekisa ubomi obunesidima, obuya kuthi boba budale uluntu lokuhlala olubumbeneyo.

3. IINKCUKACHA EZINGENTSEBENZO YEENKQUBO ZELI QUMRHU

3.1 Inkqubo: IKomiti yeeLwimi yeNtshona Koloni

Injongo yeKomiti yeeLwimi yeNtshona Koloni kukuhlola ukusetyenziswa kweelwimi ezintathu ezisesikweni kwiNtshona Koloni; kukuhlola ukumiselwa koMgaqo-nkqubo weelwimi weNtshona Koloni kwanokunikizela iingcebiso kuMphathiswa othwaliswe uxanduva lweelwimi kunye nePanSALB kwimiba yeli phondo okanye echaphazela lona.

IKomiti ibhiyozele uSuku lokuFunda nokuBhala kwiHlabathi ngomhla wesibhozo kweyoMsintsi wowama2021 ngentsebenziswano neSebe leMicimbi yeNkcubeko nemMidlalo, iDie Afrikaanse Taalraad, Iqonga leeNtshukumo kwiiLwimi zeMveli, imizi yoLondolozo lweMwali iZiko kuMzantsi Afrika, iThala leeNcwadi loMzantsi Afrika, iPANALB, iPhulo leeLwimi zamaKhoi iSupuSupu, iBhodi yoLwimi isiSwahili kunye neYunivesithi yaseNtshona

Koloni. Lo mcimbi ubusindlekwe kwiqonga lezobuchwepheshe, ovumeleneyo ukuba ukufunda nokubhala lilungelo loluntu kwakunye nesiseko sophuhliso. Lo mcimbi waveza ababhali ze wagxininisa ukubaluleka kokufunda kwanokufumana ulwazi ngoncwadi nangolwimi.

Ngapha koko, iKomiti yasebenzisana nala mahlakani angentla ngokuthi kusindlekwe umcimbi owawubanjwe ngeqonga lobuchwepheshe ngenjongo yokubhiyozela uSuku lweLifa leMveli olwalungomhla wama24 kweyoMsintsi wowama2021. Kwakumenywe uthotho lwezithethi ezikwicandelo leelwimi nelifa lemveli nezathi zenza iintetho kulo mcimbi. Ezinye iingxoxo zagxila ekubalulekeni kolwimi ekwakheni isizwe kwanasekulondolozweni kwelifa lemveli. Ngapha kokuphakanyiswa kweelwimi ezisesikweni kweli phondo, uLwimi Lwabo Bangevayo Ngeendlebe kunye neKhoekhoegowab lwavela kakhulu.

Kwikota yesibini, uMnu. Baartman wazimasa umhlangano wocweyo ngokubhalwa kwesiNama eyayisindlekwe yiPanSALB eKapa naseGeorge ngomhla wama24 kweyeThupha ka2021, ngokulandelelana. Injongo yale micimbi yayikukwazisa abantu abantetho isisiKhohe nesiThwa ngenkqubela ethe yenziwa kulwimi iNama kwanasekubhalweni kwalo ngenjongo yokuqinisekisa ukuchaneka kokufundiswa, ukufundwa kwanokubhalwa kwesiNama.

Kwikota yesibini, uNksz. Lesch wazimasa umhlangano owawubanjwe kwiqonga lezobuchwepheshe ngomhla wama29 kweyoMsintsi 2021 nowawusindlekwe yiPanSALB ngenjongo yokubhiyozela uSuku Lokuguqulela Kumazwe Ngamazwe. Umongo walo mcimbi wagxila kwiinguqulelo zezomthetho ze waquka neengxoxo ngenkqubo yokuguqulela izibhalo zomthetho ndawonye nendima kunye noxanduva lomguquleli.

Kwikota yesithathu, iKomiti, ngentsebenziswano neSebe leMicimbi yeNkcubeko neMidlalo kunye nePanSALB yathi yaqasha iinkampani eziza:

- Kuvavanya ukumiselwa koMgaqo-nkqubo weelwimi kwiNtshona Koloni kumasebe kaRhulumente weNtshona Koloni;
- Kufumanisa ukuba yeyiphi na imingeni, ukuba ikho, ekujanyelwene nayo ngamasebe ekumiselweni lo Mgaqo-nkqubo; kwakunye
- Nokufumanisa ukuba ngawaphi na amanyathelo acetywayo, ukuba akho, ukuze kumiselwe ngokugqibeleleyo lo Mgaqo-nkqubo.

Isiphumo nezindululo eziqulethwe kwingxelo yokugqibela ziya kuhlalutywa ze emva koko zithiwe thaca ze kwabelwane ngazo namanye amasebe ephondo.

Kwikota yesithathu, uMphathiswa uMarais wadlulisela uYilo lweSibini loMgaqo-nkqubo weelwimi weYunivesithi yaseStellenbosch kule Komiti ukuze ivakalise uluvo lwayo. Iqela elisebenzayo elaliquka uNkszn. Lentz, uNkszn. Lesch, uNkszn. Humphries-Heyns kunye noMnu. Baartman yathi yenza izindululo, ezathi zonazangeniswa kwiYunivesithi yaseStellenbosch kwangela qonga lalilindelekile lezobuchwepheshe.

IKomiti yathi yasindleka ingqungquthela yeelwimi ngenjongo yokubhiyozela uSuku Lwamazwe Ngamazwe Lolwimi Lweenkobe ngomhla wama21 kweyoMdumba ka2022 ngentsebenziswano neCape Peninsula University of Technology, iSixeko saseKapa, iSebe leMicimbi yeNkcubeko neMidlalo, iDie Afrikaanse Taalraad, iQonga leeNtshukumo ngeelwimi zeMveli, imizi yoLondolozo lweMwali iZiko loMzantsi Afrika, iKonrad Adenauer Stiftung, iThala leeNcwadi leSizwe kuMzantsi Afrika kunye nePanSALB. Umongo walo mcimbi wawusithi "Ukubhiyozelwa kweyaNtlukwano ngokweelwimi nangokweNkcubeko". Iintetho zigxile ikakhulu ekuphakanyisweni kwezinga lesiXhosa, uLwimi lwabaThetha ngeZandla loMzantsi Afrika, iKaaps kunye neKhoekhoegowab. UMnu. Baartman kunye noNksz. Ms Humphries-Heyns ababezizithethi kulo mcimbi, baphakamise iKhoekhoegowab kunye noLwimi lwabaThetha ngeZandla loMzantsi Afrika, ngokulandelelana.

Kwikota yesine, uMnu. Malan wazimasa ukhuphiswano lokupela ngesiXhosa ngomhla wama26 kweyoMdumba ka2022, owawusindlekwe yiPanSALB kunye neSebe leMfundo kwiNtshona Koloni. Lo mcimbi ubungowokuqala oza kuthi kwixa elizayo ukuke isiBhulu, isiKhoi kunye noLwimi lwabaThetha ngeZandla loMzantsi Afrika.

3.2 Iziphumo, amagalelo, izalathisi zegalelo, iithagethi kunye nezona zinzuzo

IKomiti ayiphindanga yasithi thaca isiCwangciso seNtsebenzo yayo yoNyaka wowama2021/22.

Isiphumo	Igalelo	Isalathiso zegalelo	Eyona nzuzo 2019/2020	Eyona nzuzo 2020/2021	Ithagethi Echwangci-siweyo 2021/2022	Eyona nzuzo 2021/2022	Ukuxwesa kwithagethi ecwangci-siweyo ukuya kweyona nzuzo 2021/2022	Izizathu zokuxwesa
Ukuxhotyiswa kwabemi kunye noluntu oluqakayo noludibeneyo	Ukuphunyezwa kophando loMgaqo-nkqubo weLwimi okanye amaphepha emibuzo okanye amaphulo okuqonda okanye ukulandelela iiprojekthi ezigqityiweyo	Inani lezinto ezithi zibeke iliso kumiliselelo loMgaqo-nkqubo weLwimi weNtshona Koloni	1	2	1	2	+1	IKomiti igqwesile kwithagethi yayo ngokuthi ikhokelise amaphulo amabini, endaweni yelinye. Ukuphunyezwa kwelinye iphulo elongezelelweyo kwenzeka ngenxa yezicwangciso-qhinga zokusebenzisana namanye amaqumrhu, awayedinga izibonelelo ezingezininzi yaye kwenzeka kanye phakathi kwemigaqo yokhuseleko yeCovid-19.
Ukuxhotyiswa kwabemi kunye noluntu oluqakayo noludibeneyo	Amaphulo okuphakanyiswa kweelwimi zemveli	Amaphulo okuphakanyiswa kweelwimi zemveli	Sisalathisi esitsha esi ukususela ngo-2020/21	1	1	2	+1	IKomiti igqwesile kwithagethi yayo ngokuthi ikhokelise amaphul amabini, endaweni yelinye. Ukuphunyezwa kwelinye iphulo elongezelelweyo kwenzeka ngenxa yezicwangciso-qhinga zokusebenzisana namanye amaqumrhu, awayedinga izibonelelo ezingezininzi yaye kwenzeka kanye phakathi kwemigaqo yokhuseleko yeCovid-19.
Ukuxhotyiswa kwabemi kunye noluntu oluqakayo noludibeneyo	Iindibano ezisesikweni zokumisela uMgaqo-nkqubo Weelwimi weNtshona Koloni	Iindibano ezisesikweni zokumisela uMgaqo-nkqubo Weelwimi weNtshona Koloni	9	6	6	6	-	

Isicwangciso-qhinga sokulwisana neenkalo zokusebenza ngokungekho mgangathweni

Zonke iithagethi ezicwangcisiweyo njengoko zidizwe kwisiCwangciso seNtsebenzo yoNyaka wowama2021/22 zizuzekile.

Ukuthungelaniswa kwentsebenzo nezabelo-mali

IKomiti yeeLwimi yeNtshona Koloni iye yathungelanisa iinkalo eziphambili zentsebenzo nezabelo-mali esithunyelwe liSebe leMicimbi yeNkcubeko neMidlalo kusenzelwa unyaka-mali lo sikuwo.

Inkqubo	2021/22			2020/21		
	Uhlahlo lwabiwo-mali	Esona sixa siqokelelweyo	Ukuqokelela (Ngokugqiti-seleyo) / ngaphantsi	Uhlahlo lwabiwo-mali	Esona sixa siqokelelweyo	Ukuqokelela (Ngokugqiti-seleyo) / ngaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Iimpahla neeNkonzo	294	184	110	179	164	15
Iyonke	294	184	*110	179	164	15

* Inqokelela engaphantsi ijolise ngakumbi kwiprojekthi esebenzisana neSebe leMicimbi yeNkcubeko neMidlalo kwakunye nokuncipha kwemirhumoyamalungu kwanye nedleko zophicotho.

Ingxelo ngokusabela kwequmrhu kubhubhane iCovid-19

IKomiti isindleke imihlangano emithathu kwiqonga lezobuchwepheshe. IKomiti le ayikhange ibandakanyeke kuwo nawaphi na amalinge okungenelela.

4. UKUQOKELELWA KWENGENISO

Imvelaphi Yengeniso	2021/22			2020/21		
	Intekelelo	Esona sixa siqokelelweyo	Ukuqokelela (Ngokugqithisileyo) ngaphantsi	Intekelelo	Esona sixa siqokelelweyo	Ukuqokelela (Ngokugqithisileyo) ngaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Enye iNgeniso eSetyenziswayo	0	0	0	0	0	0
Intlawulo eyeNziweyo	279	279	0	169	240	(71)
Ingeniso eyiNzala	15	12	3	10	9	1
Iyonke	294	291	3	179	249	(70)

4.1. Ukutyalwa kwenkunzi

Akukho

1. INTSHAYELELO

Ezingolawulo, ulawulo lomngcipheko kunye nokuthotyelwa kwemigaqo zezona ntsika zisebenza kunye ekufezekiseni injongo yokuqinisekisa ukuba eli Qumrhu liyazifezekisa iinjongo zalo. Ukuthotyelwa kwemigaqo-nkqubo neenkqubo, imithetho nemimiselo yeli qumrhu ezikhokelela kwinkqubo yolawulo eeluqilima nesemgangathweni kuthatyathwa njengondoqo okhokelela kwipumelelo yeli Qumrhu. Le ngxelo iyinkangeleko yenkqubo yolawulo emiselwe kweli Qumrhu.

2. IIKOMITI ZEPALAMENTE

IKomiti eMiyo kwezoKhuseleko loLuntu lokuHlala, eyeMicimbi yeNkcubeko neMidlalo neKomiti eMiyo kwii-Akhawunti zoMbuso (iSCOPA) zinoxanduva lokubeka iliso kwimisebenzi yale Komiti. Le mihlangano yokuchotshelwa ilandelayo yenzeka kowama2021/22:

IKomiti Emiyo Kwezokhuseleko LoLuntu LokuHlala, eyeMicimbi yeNkcubeko neMidlalo	
Usuku lokuchophela	Umba oqwalaselwayo
22 kweyeSilimela 2021	Yingcaciso liSebe leMicimbi yeNkcubeko neMidlalo ngeendima kunye noxanduva lweKomishini yeNkcubeko kwiNtshona Koloni kunye neyeKomiti yeeLwimi yeNtshona Koloni.
8 kweyeNkanga 2021	Kukuqwalaselwa kweeNgxelo zoNyaka zeSebe leMicimbi yeNkcubeko neMidlalo, eyeLifa leMveli leNtshona Koloni, eyeKomiti yeeLwimi yeNtshona Koloni kunye neyeKomishini yeNkcubeko yeNtshona Koloni kunyaka-mali u-2020/21.
7 kweyoMnga 2021	Iingxoxo ngeVoti 13: yeMicimbi yeNkcubeko neMidlalo ezikwishedyuli yoxwebhu lokuHlengahlengisa eziBekelwe buCala kwiNtshona Koloni, lowama2021.
15 kweka-Tshazimpuzi 2022	Iingxoxo ngeBhili yeziBekelwe buCala kwiNtshona Koloni yowama2021 - iVoti 13 yeSebe leMicimbi yeNkcubeko neMidlalo.

IKomiti Emiyo yee-Akhawunti zoMbuso	
Usuku lokuchophela	Umba oqwalaselwayo
1 kweyoMdumba 2022	Iingxoxo ngeNgxelo yoNyaka wowama2020/21 yeSebe leMicimbi yeNkcubeko neMidlalo kunye namaQumrhu alo, iKomiti yeeLwimi yeNtshona Koloni, iKomishini yeNkcubeko kwiNtshona Koloni kunye neLifa leMveli leNtshona Koloni

3. IGUNYA ELILAWULAYO

IGunya eliLawulayo lenze umsebenzi wokubeka iliso ngokuthi lihlole iinkcukacha ezingemali kwanezo zingezizo ezemali kweli xesha siliqwalaseleyo. Ezi ngxelo zilandelayo zathi zangeniswa ngenjongo yokuhlolwa:

INgxelo yeNtsebenzo yeKota	31 kweyeKhala kowama2021, 31 kweyeDwarha kowama2021, 31 kweyoMqungu kowama2022 nangowama30 kwekaTshazimpuzi kowama2022
INgxelo yoHlolo lwaPhakathi eNyakeni	31 kweyeKhala kowama2021, 31 kweyeDwarah kowama2021, 31 kweyoMqungu kowama2022 nangowama30 kwekaTshazimpuzi kowama2022

4. IKOMITI YEELWIMI YENTSHONA KOLONI

4.1 Intshayelelo

IWCLC imiselwe ngokwemigaqo yomthetho iWestern Cape Provincial Languages Act, yowe1998.

4.2 Indima yeKomiti

UMthetho iWestern Cape Provincial Languages Act, ka-1998, igunyazisa iWCLC ukuze, phakathi kwezinye izinto:

- Ihlole ukusetyeziswa kwesiBhulu, isiNgesi nesiXhosa nguRhulumente weNtshona Koloni;
- Yenze izindululo kuMphathiswa wePhondo kwanakwiPalamente yePhondo kwimithetho esacetywayo naleyo sele ikho, iinkqubo nemigaqo-nkqubo ejongana ngqo neelwimi kwiNtshona Koloni;
- Lphakamise ngomdla inkqubo yeelwimi ezahlukeneyo;
- Lphakamise ngomdla uphuhliso lweelwimi zemveli ezazisa kusengelwa phantsi;
- Icebise uMphathiswa wePhondo kunye neKomishoni Yenkcubeko kwiNtshona Koloni kwimiba yeelwimi; ze
- Icebise iPanSALB kwimiba yeelwimi kwiNtshona Koloni.

4.3 Umqulu weKomiti

IKomiti yeeLwimi yeNtshona Koloni ayinawo umqulu ngokusesikweni kodwa yona ikhokelwa ngumthetho iWestern Cape Provincial Languages Act.

Ukuqulunqwa kweKomiti ukususela ngomhla wokuqala kwekaTshazimpuzi ku-2021 ukuya kowama-31 kweyoMqungu ka-2022

Igama	Isikhundla (ngo-kwemigaqo yesimo seli Gumrhu loMbuso)	Usuku aqashwe ngalo	Usuku ayake ngalo	Izidanga	Iinkalo zobungcali	Ubulawuli kwiiBhodi (Dwelisa ama-qumrhu)	Ezinye iikomiti okanye amaqela asebenzayo (umzekelo, iKomiti Yophicotho/iQela Elisebenzayo lika-Mphathiswa)	Inani lemihlangano ayizimasileyo (Kubanjwe imihlangano emihlanu ukususela ngomhla wokuqala kwekaTshazimpuzi ku-2021 ukuya kowama-31 ku-2022)
UMnu. Riaan Shane Baartman	Ulilungu	1 kweye-Silimela 2019	Alukho	Ngumqeqeshi waabaqeqeshi (kuthotho lweenkqubo Zokufunda ze-ETDP); uMhlohi Wezakhono; Umvavanyi we-ETDP; uMqulunqi; kunye noPhuhliso Lwenkqubo Yezifundo	iyiKhoekhoegowab	Abukho	Azikho	2
UNksz. Annette Humphries - Heyns	Ulilungu	1 kweye-Nkanga ka-2018	Alukho	NID iQumrhu Lesizwe Labangevayo; kwiYunivesithi yaseStellenbosch; Izifundo Ngeelwimi kunye Noncwadi lweSASL kwiNqanaba 8 leNQF	Ngumncedisi katitshala wabangeva ngendlebe kwigumbi lokufundisela iSASL esikolweni; uthotho lwamaphulo kwiYunivesithi yaseStellenbosch yaye uxhasa uphuhliso lwesigama seSASL	Abukho	Azikho	4
UNksz. Genevieve Suzann Lentz	Ulilungu	1 kweye-Silimela ka-2019	Alukho	IBA Kwiiwimi Nezonxibelelwano; iBA Honazi (kwiSingesi); Isathifikethi Esiphezulu kwezeMfundo iB-Tech Kwezobudlelwano Noluntu Ngokubanzi kunye neMED kwezeMfundo	Izifundo zeelwimi; Uyacwangciso, Aququzelel ze amisele inkqubo echanekileyo yokufundisa kwimeko yokufundisela	Abukho	Azikho	2
UNksz. Laurian Teslyne Lesch	Ulilungu	1 kweye-Silimela ka-2019	Alukho	iBA Kwiiwimi Nenkucubeko; iBA(iHonazi) Kwiiwimi zase-Afrika; kunye neMastazi Kwiiwimi zase-Afrika	Kwezocwangciso nomgaqo-inkqubo weelwimi; ukufundwa kolwimi lwesibini; Uhlelo kunye nezichazi-magma	Abukho	Azikho	4

Igama	Isikhundla (ngo-kwemigaqo yesimo seli Gumrhu loMbuso)	Usuku aqashwe ngalo	Usuku ayeke ngalo	Izidanga	Iinkalo zobungcali	Ubulawuli kwiiBhodi (Dwelisa ama-qumrhu)	Ezinye iikomiti okanye amaqela asebenzayo (umzekelo, iKomiti Yophicotho/iQela Elisebenzayo lika-Mphathiswa)	Inani lemihlangano ayizimasileyo (Kubanjwe imihlangano emihlanu ukususela ngomhla wokuqala kwek-Tshazimpuzi ku-2021 ukuya kowama-31 ku-2022)
UMnu. Kwanda Regent Mkhize	unguSekela-Sihlalo (ukususela ngomhla weshumi elinesine kweye-Nkanga ka-2019)	1 kweye-Nkanga ka-2018	Alukho	Izifundo kwiBachelor of Administration	Ngumhloli wasePalamente nowecandelo lezikamaku-linganwe ngokwesini	Abukho	Azikho	4
UMnu. Lungelo Garlick Nokwaza	Ulilungu	1 kweye-Nkanga ka-2018	Alukho	iBA; iDiploma Ephuzulu kwezeMfundo; iDiploma Ekwinqanaba Eliphezulu Kwezokuhlola Abantu Abadala; iHonazi kwiBaccalaureus Admin; iSidanga seMagister Philosophiae; iDiploma Ephuzulu Kwezomthetho Nokhuseleko Loluntu; kunye neMaster of Arts	Uyafundisa; Uhlalutyo lwemithombo kwisiXhosa nakwisiNgesi; kwanakuphuhliso lweelwimi	Abukho	yiKomishoni Yenkcubeko kwiNtshona Koloni	4
UMnu. Nkosikhulule Nyembezi	Alukho	1 kweye-Nkanga ka-2018	Alukho	iMA: Kwezolawulo Lukawonkewonke	Kwezowiso-mthetho; Kwezobugcisa bokubhala kunye Namatyathanga Kwezeendaba	Abukho	Azikho	4
UNksz. Stevlyn Diane Vermeulen	Ulilungu	1 kweye-Nkanga ka-2018	Alukho	iBA Kwilwimi Nenkcubeko; kunye nesifundo esifutshane kwiDiploma Ephuzulu and Postgraduate ekuhleleni iinkqubo zophand	Kwezophuhliso lweelwimi; kunye noMhleli	Abukho	Azikho	5

Ukuqulunqwa kwale Komiti ikhoyo ngoku eqashwe ukususela ngomhla wokuqala kweyoMdumba ka-2022

Igama	Isikhundla (ngo-kwemigaqo yesimo seli Gumrhu loMbuso)	Usuku aqashwe ngalo	Usuku ayeke ngalo	Izidanga	Iinkalo zobungcali	Ubula wuli kwiiBhodi (Dwelisa ama-qumrhu)	Ezinye iikomiti okanye amaqela asebenzayo (umzekelo, iKomiti Yophicotho/iQela Elisebenzayo lika-Mphathiswa)	Inani lemihlangano ayizimasileyo (Kubanjwe imihlangano emihlanu ukususela ngomhla wokuqala kwekoku-2021 ukuya kowama-31 ku-2022)
UMnu. Riaan Shane Baartman	Uliilungu	1 kweyo-Mdumba 2022	Alukho	Ezokuqeqeshwa kwabaqeqeshi (kuthotho lweenkqubo Zezifundo ze-ETDP); uMhlohi Wezakho; Umvavanyi we-ETDP; uMqulunqi; kunye Nezophuhliso Lweenkqubo Zezifundo	iinkalo zobungcali	Abukho	Azikhho	1
UGqir. Gregory Allen Grootboom	ngusSekela-Sihlalo (Ukususela ngomhla weshumi kweyo-Mdumba ka-2022)	1 kweyo-Mdumba 2022	Alukho	iBA (kwisiBhulu nePsychology); iHED; iB Ed (kwiPsych), iM Ed (kwiPsych); nePhD kwiPsychology Yezemfundo iBA (Kwezembali, kwisiNgesi nesiXhosa); iBA Honazi (Kwiilwimi zase-Afrika); kunye neMA Kwiilwimi zase-Afrika (egxila ikakhulu kwisiXhosa)	Kwezemfundo yeelwimi; wayekwalilungu leKomiti yePalamente Kwezobugcisa Nenkcubeko	Abukho	Azikhho	1
UMnu. Zukile Jama	Uliilungu	1 kweyo-Mdumba 2022	Alukho	iBA (Kwezembali, kwisiNgesi nesiXhosa); iBA Honazi (Kwiilwimi zase-Afrika); kunye neMA Kwiilwimi zase-Afrika (egxila ikakhulu kwisiXhosa)	Ngumqeqeshi kwezeelwimi; uguqulela ze aalungise ulwimi lwesiZulu nolwesiXhosa; kunye namaxwebhu anobuzaza/omthetho esiSwahili	Abukho	Azikhho	1
UNksz. Genevieve Suzann Lentz	USihlalo (Ukususela ngomhla weshumi kweyo-Mdumba ka-2022)	1 kweyo-Mdumba 2022	Alukho	iBA Kwiilwimi Nezonxibelelwano; iBA Honazi (kwisiNgesi); iSethifikethi Esikhulu Kwezemfundo iB-Tech Kwezobudlelwane Lukawonkewonke; neMEd kwezeMfundo	Kweemfundo yeelwimi; iSicwangciso, ukuququzelela nokumisela inkqubo yokufundiswa kolwimi echanekileyo kwimeko yokufundisela	Abukho	Azikhho	1

Igama	Isikhundla (ngo-kwemigaqo yesimo seli Gumrhu loMbuso)	Usuku aqashwe ngalo	Usuku ayeke ngalo	Izidanga	Iinkalo zobungcali	Ubulawuli kwiiBhodi (Dwelisa ama-qumrhu)	Ezinye iikomiti okanye amaqela asebenzayo (umzekelo, iKomiti Yophicotho/iQela Elisebenzayo lika-Mphathiswa)	Inani lemihlangano ayizimasileyo (Kubanjwe imihlangano emihlanu ukususela ngomhla Tshazimpuzi ku-2021 ukuya kowama-31 ku-2022)
UNksz. Laurian Teslyne Lesch	Uliilungu	1 kweyo-Mdumba 2022	Alukho	iBA Kwiiilwimi Nenkcubeko; iBA(iHonazi) Kwiiilwimi zase-Afrika; kunye nemMastazi Kwiiilwimi zase-Afrika	Kwezocwangciso nemigaqo-inkqubo yeelwimi; Ezingokuzuzwa kolwimi lwesibini; Kwezohlelo nezeengcaciso-magama	Abukho	Azikho	1
UMnu. Micarlo Malan	Uliilungu	1 kweyo-Mdumba 2022	Alukho	Izifundo zemithetho yengqesho; idiploma Kwezolawulo lwe-Ofisi	Ukuvuselelwa kweelwimi ezisengalwa phantsi	Abukho	Azikho	1
UMnu. Kwanda Regent Mkhize	USEkela-Sihlalo (ukususela ngomhla weshum ielinesine kweye-Nkanga ka- 2019)	1 kweyo-Mdumba 2022	Alukho	Izifundo zeBachelor of Administration	Ngumhloli wasePalamente yaye ukwakwiCandelo lezikamakulinganwe ngokwesini	Abukho	Azikho	1
UNksz. Vanessa Reyneke	Uliilungu	1 kweyo-Mdumba 2022	Alukho	Izifundo Zolawulo Lwamaphulo; Uncwadi lolwimi (Izifundo Eziphangaleleyo Zeelwimi) kwiingqanaba 8 leNQF	Ukufundwa nokufundiswa koLwimi Lwabangevayo Ngeendlebe loMzantsi Afrika	Abukho	Azikho	0
UNksz. Stevlyn Diane Vermeulen	Uliilungu	1 kweyo-Mdumba 2022	Alukho	iBA Kwiiilwimi Nenkcubeko;kunye nezifundo ezifutshane zengqanaba eliphezulu ekuhleleni iinkqubo zophando	Ezophuhliso lweelwimi; ukwanuMhleli	Abukho	Azikho	1
UNksz. Esau Willemsse	Uliilungu	1 kweyo-Mdumba ka-2022	N/A	iDiploma Kwezenkolo; iHonazi Kwezenkolo; iMastazi Kwezenkolo; ezobuGqirha-lwazi	isiNgesi nesiBhulu unguMbhali	Abukho	Azikho	1

Ukuhlawulwa kwaMalungu eKomiti

Iipakheji zentsebenzo zabo baneofisi kumaqumrhu athile amiselwe ngokwemithetho kanye kumanye zimiselwa nguMphathiswa weMali kwiSetyhula yeSebe leNdyabo yoPhondo. Isixa esifunyanwa nguSihlalo ngamaR461.00 ngeyure ze ezamanye amalungu zibe ngamaR264.00 ngeyure.

Igama	Umvuzo R`000	Ezinye izibonelelo (T&S) R`000	Iyonke R`000
UMnu. Nyembezi (onguSihlalo)	3	-	3
UMnu. Mkhize	4	-	4
UMnu. Nokwaza	2	-	2
UNksz. Vermeulen	4	-	4
UNksz. Humphries-Heyns	2	-	2
UNksz. Lesch	3	-	3
UNksz. Lentz	3	-	3
UNkszn. Baartman	3	2	5
UGqir. Willemse	1	4	5
UGqir. Willemse	1	-	1
UMnu. Jama	1	-	1
UMnu. Malan	3	-	3
UNksz. Reyneke	-	-	-
Iyonke	30	6	36

5. ULAWULO LOMNGCIPHEKO

IKomiti yeeLwimi yeNtshona Koloni ithatha inxaxheba kwiKomiti yoLawulo loMngcipheko kunye neeNqobo ezisesikweni (IERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ukunceda iGunya eliNika iNgxelo ekuthabatheleni kuye uxanduva lwakhe ngokunxulumene nolawulo lomngcipheko.

Umgaqo-nkqubo nesiCwangciso-qhinga soLawulo loMngcipheko weQumrhu

ISebe limisele uMgaqo-nkqubo woLawulo loMngcipheko kwiQumrhu ngomhla weshumi elinambini kwekaTshazimpuzi 2021 kusenzelwa iminyaka-mali 2021/22 - 2024/25. Lo mgaqo-nkqubo uvakalisa inkqubo yolawulo lomngcipheko ze ubumbe, kwinqanaba eliphezulu, iindima noxanduva lwabathabathi-nxaxheba abohlukeneyo. Ukwamisela isiseko senkqubo yolawulo lomngcipheko encediswa ngenkcukacha ekwiscwangciso-qhinga.

Isicwangciso-qhinga soLawulo lomngcipheko kwiQumrhu kwakunye nesicwangciso sokumiselwa kwaso zithi thaca indlela eli qumrhu lombuso eliya kumisela ngayo uMgaqo-nkqubo walo wolawulo lomngcipheko kwiqumrhu omiselwa nguSomaqhuzu. UMgaqo-nkqubo kunye nesiCwangciso-qhinga soLawulo loMngcipheko kwiQumrhu ndawonye noMgaqo-nkqubo walo wolawulo lomngcipheko kwiqumrhu kunye nesimo ngokwemingcipheko.

Uxanduva lwe-ERMECO

I-ERMECO inika ingxelo yokuba ilwenzile uxanduva lwayo oluvela kwiCandelo 51 (1)(a)(i) loMthetho iPublic Finance Management Act, uMmiselo kaNondyabo 3.2.1 neMimiselo yeNkonzo kaRhulumente 2016, iSahluko i2, iSahluko 1, 2 kunye no-3. I-ERMECO ikwanika nengxelo yokuba yamkele iMigqaliselo yeSalathiso efanelekileyo esesikweni (eyamkelwe ngusihlalo weERMECO ngomhla wama29 kweyoKwindla ka-2019) yaza yalawula

imicimbi yayo ngokuthobela le Migqaliselo yeSalathiso kwaye ilwenzile lonke uxanduva lwayo njengoko kuqulethwe kuyo.

Amalungu E-ERMECO

I-ERMECO iquka i-AO kunye namalungu akhethiweyo eqela lolawulo leSebe leMicimbi yeNkcubeko kwaye usihlalo wayo liGosa eliNika iNgxelo leSebe leMicimbi yeNkcubeko neMidlalo. Umlawuli oyiNtloko: weMicimbi yeNkcubeko noMlawuli: wezoBugcisa, ezeNkcubeko noLwimi baqwalasele imiba enxulumene nequmrhu kwi-ERMECO yeSebe. NgokweMigqaliselo yeSalathiso sayo iERMECO yadibana amatyeli amane (ngekota) kunyaka ophantsi kovavanyo. Uninzi lweentlanganiso zizinyaswa ngawo onke amalungu okanye abameli babo.

Olu luhlu lungezantsi ludiza iinkcukacha eziphathelele kumalungu eERMECO:

Ilungu	Isikhundla	Uzimase	Usuku lokwenyulwa
UMnu. G Redman	IGosa eliNika iNgxelo (uSihlalo)	4	31/03/2017
UNksz. B Rutgers	Umlawuli: Ulawulo lweMali (iCFO)	4	31/03/2017
UNksz. C Sani	Umlawuli: INkonzo yamaThala eeNcwadi	*2	31/03/2017
UMnu. D Esau	USEkela-Mlawuli: ULawulo lwezaNgaphakathi (iNtshasheli yezoMngcipheko)	4	31/03/2017
UMnu. D Flandorp	USEkela-Mlawuli: ICandelo lezoBudlelwane boShishino (IGosa lezokuZiphatha)	*3	31/03/2017
UNksz. J Boule	Umlawuli oyiNtloko: weNkqubo yaseMva kweSikolo	4	31/03/2017
UNksz. J Moleleki	Umlawuli: Kwiinkonzo Zobugcisa, Inkubeko Neelwimi	4	31/03/2017
UMnu. M Janse van Rensburg	Umlawuli: kwezaMaziko oLondolozo lweMbali, aMafa eMveli neeNkonzo zaMagama eeNdawo (ukwaliGosa eloNgameleyo: kwiHWC)	*3	1/07/2021
UGqir.L Bouah	Umlawuli oyiNtloko: kwezeMidlalo Nezokuzonwabisa	*3	31/03/2019
UNksz. N Dingayo	Umlawuli: kwiNkonzo yooVimba bePhondo	4	12/03/2019
UMnu. S Julie	Umlawuli: kwiNkxaso yesiCwangciso-qhinga noLawulo loMsebenzi	4	31/03/2017
UMnu. T Tutu	Umlawuli: UkuPhakanyiswa kwezeMidlalo	*2	31/03/2017
UMnu. P Hendricks	Umlawuli: Uphuhliso lwezeMidlalo	4	31/03/2017

*Belisoloko limelwe eli candelo xa amalungu engakwazi ukuzisama imihlangano.

Oku kulandelayo sisalathiso samanye amagosa azimase imihlangano ye-ERMECO yalo nyaka sikuwo:

Abanye Abazimasi	Isikhundla	Uzimase
UNksz. A Haq	Umlawuli: ULawulo loMngcipheko kwiQumrhu (eDotP)	4
UMnu. D Micketts	UMcebisi oyiNtloko kwezoMngcipheko: kwezolawulo loMngcipheko kwiQumrhu (eDotP)	4
UNksz. N Mabude	UMcebisi kwezoMngcipheko: kuLawulo loMngcipheko kwiQumrhu (eDotP)	3
UNksz. C Cochrane	UMcebisi oyiNtloko kuMngcipheko: ULawulo loMngcipheko kwiQumrhu (eDotP)	2
UNksz. J Reed	UMcebisi wezoMngcipheko: ULawulo loMngcipheko kwiQumrhu (eDotP)	1
UMnu. I Bull	USEkela-Mlawuli: UPhicotho lwaNgaphakathi	4
UMnu. P Swartbooi	Umlawuli: UPhicotho lwaNgaphakathi	3
UNksz. M Natesan	USEkela-Mlawuli: kwiNkonzo zoPhando-nzulu kwiPhondo (eDotP)	4

Iintshukumo eziphambili ze-ERMECO

IGosa eliNika iNgxelo leSebe liba nguSihlalo we-ERMECO ze uSekela-Mlawuli: ULawulo lwaNgaphakathi yaye ukwayiNtshatsheli yeMingcipheko yeSebe. Ekwenzeni imisebenzi yayo, i-ERMECO yenze le misebenzi ilandelayo kulo nyaka:

- Ihlalutye isiCwangciso-qhinga se-ERM kunye nesiCwangciso sokuyiMisela ngaphambi kwezindululo zeKomiti yoPhicotho kwanokuphunyezwa
- Ihlalutye isiCwangciso-qhinga se-ERM kunye nesiCwangciso sokuMisela seKomiti yoPhicotho ze saphunyezwa liGosa eliNika iNgxelo neGunya eliNika iNgxelo;
- Ihlale yahlalutya imingcipheko kumabakala amiselweyo eentlobo ngeentlobo zomdla wokudla, ezihlalutywe ze zakhokelwa yiPERMPS eyamkelwe ngaBalawuli abaPhezulu kwiPhondo;
- Inikezele ingxelo kwiGosa eliNika iNgxelo naziphi na iinguqu ezenziwe kwisimo somngcipheko;
- Iqinisekise imingcipheko ekumbindi neyesicwangciso-qhinga. Oku ke kuveza iinzame ezenziweyo ukusombulula imiba enegalelo kwakunye nefuthe elichaphazela ngqo ummi;
- Ifumene ze yanika ingqwalasela iingcebiso ezingemingcipheko kunye neengxelo ezingeenguqu;
- Ifumanise imingcipheko evelayo;
- Ihlalutye imingcipheko engaphandle kwamanqanaba okunyamezeleka ukuze afumane ezinye iintshukumo/ingqwalasela;
- Ihlale ukumiselwa kwesiCwangciso sokuMiselwa kokuThintela ubuQhophololo noRhwaphilizo;
- Ihlale ukumiselwa koMgaqo-nkqubo, isiCwangciso-qhinga kunye nesiCwangciso sokuMiselwa kweERM;
- Ivavanye ukusebenza kwanokuncitshiswa kwezicwangciso-qhinga zokusombulula imingcipheko ephathekayo, ezeendlela zokusebenza kunye nezolwaphulo-mthetho lwezoqoqosho; ze
- Yabonelela nangomsebenzi wokubeka iliso kwezolawulo lweendlela zokusebenza kweli Phondo.

Iimingcipheko ephambili ethe yaqwalaselwa ze yasonjululwa kulo nyaka

Umngcipheko “Ukuqashwa kweGunya eliNika iNgxelo kunye neWCLC emelwe ngokugqibeleleyo” ungumngcipheko evavanywa rhoqo njengoko amalungu esebenza iminyaka emiselweyo yaye esengayishiya iKomiti ngexesha kusasetyenzwa. Zither zaqulunqwa ke izindululo ezingundoqo ukuze aMalungu eKomiti asetyenziswa kwinkqubo yokugaya. Ngapha koko, aMalungu azimasa umhlangno njengenxalenye yenkqubo yokwaziswa.

Ulawulo lwemingcipheko

Uvavanyo lwemingcipheko olwenziwa ngenjongo yokufumanisa ukusebenza kwesicwangciso-qhinga seSebe solawulo lwemingcipheko kwanokwalatha imingcipheko emitsha nevelayo ngenxa yeenguqu kwimeko yangaphakathi okanye yangaphandle. Umngcipheko ngamnye kwaye kwancokolwa ngawo ze kwaboniswa na kulo nyaka ze waveza nakwimihlangano yeERMECO yekota. Abaphathi abaphezulu kwakulindeleke ukuba banikezele ingxelo ngenkqubela ekumiselweni kwezicwangciso zentshukumo ngenjongo yokunciphisa ukuqhambuka kwemingcipheko kunye/okanye ifuthe layo ukuba ithe yavela. I-ERMECO yathi yabuyisela imingcipheko kweli Qumru ekusafuneka ihlalutywe nangakumbi ze inikezele izindululo ezizezinye ngenjongo yokunciphisa imingcipheko okanye iintshukumo zokulawula imingcipheko. Abalawuli baluthabathela kubo uxanduva lwemingcipheko ze ngamanye amaxesha baxoxe ngemicimbi yemingcipheko kumaqonga ohlukeneyo njengenxalenye yenkcubeko yayo ngenjongo yokuvalela imingcipheko ngendlela yokusebenzisana ngendlela enentsebenziswano neneembono ezintsha. UMgaqo-nkqubo nesiCwangciso-qhinga se-ERM zinikwa onke amagosa rhoqo ngonyaka kuwo onke amanqanaba abasebenzi ukuze bahlale benolwazi ngeemvuselelo ezithe zenziwa kwananjengenzame yokufaka inkqunob yolawulo lomngcipheko. Kwathi kwasindlekwa nemihlangano ebhadlileyo nefanayo yokwazisa ngemingcipheko ngenjongo yokwabelana ngamaqhinga okulwisana nayo ngenjongo yokuncedisa ukulwisana nemingcipheko. Iintshukumo ezidweliswe kwisicwangciso sokumisela zihlolwa rhoqo ze kunikezelwe ingxelo ngazo ngamaxesha athile, kwangala ndlela zihlolwa ngayo iinkonzo ezinikezelwa kwiAPP, ngenjongo yokufumanisa imingcipheko kunye nokuphumela ecaleni okuthi kuvele kwizalathisi kwanasekuzuzekeni kweziphumo kwanokungathotyelwa kwezigunyaziso zemithetho nezemigaqo-nkqubo.

IKomiti yoPhicotho yeQoqo lezoLuntu yathi yeza nezimvo ezizimeleyo zenkqubo yolawulo lwemingcipheko. IKomiti Yophicotho yathi yanikwa iingxelo zenkqubela zekota ze-ERM kunye neerejista zemingcipheko ukuze idlale indima yayo yokuveza.

Imingcipheko ephambili evelayo yalo nyaka ulandelayo

Eli Qumrhu liziqonda kakuhle iimeko zoqoqosho kunye nesabelo-mali esinciphayongokuthelekiswa nemingeni yoluntu. Le mingcipheko inokuqhambuka ijongwe ngeliso lokhozi yaye iyahlolwa, kuxoxwe ngaye ze ilawulwe.

Elokugqiba

Kuye kwakho inkqubela emandla ekulawulweni kwemingcipheko kunyaka-mali 2021/22. Kwathi kwenziwa inkqubo entle ekufakeni inkqubo yolawulo lwemingcipheko kwanasekwenyusweni kwezina lenkcubeko yokuqwalasela imingciphekokweli Qumrhu loMbuso libe negalelo elihle kwintsebenzo yamaQumrhu oMbuso. Le mpucuko ingasiwa kulwazi ngemingcipheko kwakunye neenkqubo zoqeqesho ezithe zanikezslwakumagosa eli Qumrhu loMbuso ngokweqonga iMS Teams/ngokobuchwepheshe bemiboniso ebhanya-bhanya ngeli thuba leCOVID-19. Eli Qumrhu likwazile ukugcina liqhuba njalo kumba wokulwisana nemingcipheko ngokweenkqubo zokulawulwa kwayo ngeli thuba linemingeni eza nobhubhane iCOVID-19.

Ulwazi oluphangaleleyo lokulwisana nemingcipheko kweli Qumrhu loMbuso luye lwakhokelela kwizicwangciso-qhinga eziphucukileyo zokusabela kwimingcipheko ethe yafunyaniswa.

6. ICANDELO LOLAWULO LWEZANGAPHAKATHI

Kuluxanduva leGosa eliNika iNgxelo ukusoloko evavanya futhi ehlola iinkqubo zangaphakathi zolawulo ngenjongo yokuqinisekisa ukuba iintshukumo zolawulo ziyasebenza, zisemgangathweni yaye zivulelekileyo yaye ziyaphuculwa xa kulindelekile. Ukuze kuzuzeke oku, kuya kubanjwe imihlangano yekota yesicwangciso sokuphuculwa kolawulo lwemali noMphicothi-zincwadi woMzantsi Afrika, abaphathi beenkqubo beli Qumrhu loMbuso kunye noMphathiswa. Le ke yinkqubo eqhubayo ngenjongo yokuqinisekisa ukuba iKomiti iyasigcina isiphumo esingenamakhwiniba sophicotho lwayo.

Eli Qumrhu loMbuso liqulunqe iSicwangciso-qhinga kunye neSicwangciso Solawulo Lwangaphakathi (ukuhlengahlengiswa ngokwesidingo komngcipheko ngokwemigaqo elawula ubhubhane iCovid-19) ezidiza isicwangciso esikumgangatho ophezulu ongokumiselwa kolawulo lwezangaphakathi ophakathi kwemida yeyona misebenzi yalo engundoqo.

7. UPHICOTHO LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO

Ulawulo lwezangaphakathi lubonelela ngolawulo olukhatshwa ziinkonzo ezizimeleyo, isiqinisekiso esingenamkhethe kwakunye neenkonzo zobungcali eziyilelwe ukwangeza ixabiso kwanokusoloko kuphuculwa iindlela zokusebenza zeli Qumrhu loMbuso. Kufuneka lincedise eli Qumrhu loMbuso ukuze lizuze iinjongo zalo ngokuthi lize nendlela ehlanganyelweyo nenesimilo yokuvavanya nokuphucula ukusebenza iinkqubo zezoLawulo, zezoLawulo loMngcipheko nezokuPhatha. Ezi ntshukumo zingundoqo zilandelayo ziyenziwa kule nkalo:

- Ukuvavanya nokwenza izindululo ezifanelekileyo zokuphuculwa kweenkqubo zezolawulo ekuzuzekeni kweenjongo eli Qumrhu loMbuso;
- Ukuvavanya ukufaneleka kwanokusebenza ze kufakwe igalelo ekuphuculweni kwenkqubo yokulawula umngcipheko;
- Ukuncedisa iGosa eliNika iNgxelo ekugcineni iinkqubo zolawulo oezisemgangathweni nezisebenzayo ngenjongo yokufumanisa ukusebenza nokuba semgangathweni kwazo, kwanokuqulunqwa kwezindululo zokuvuselela okanye zokuphucula.

Umsebenzi wophicotho lwangaphakathi oqoshelise kulo nyaka sikuwo kweli Qumrhu loMbuso ukuze imihlangano emine yokuqinisekisa, imihlangano emibini yokunikezela ngeengcebiso kunye neenkqubo zophicotho zokulandelela. Iinkcukacha ngale mihlangano ziqulethwe kwingxelo yeKomiti Yophicotho.

IKomiyti Yophicotho imiselwe njengequmrhu lokubeka iliso, elinikezela uluvo oluzimeleyo kwimiba yezolawulo, kwezolawulo lomngcipheko kunye nezenkqubo zolawulo kweli Qumrhu loMbuso, eziquka ukuba liliso kwanokuhlalutya ezi nkalo zilandelayo:

- Umsebenzi woPhicotho lwangaPhakathi;
- Umsebenzi woPhicotho lwaNgaphandle (nguMphicothi-zincwadi woMzantsi Afrika - iAGSA);
- Ugcino-ncwadi kwanokuqulunqwa kweengxelo zeSebe;
- Imigaqo-nkqubo yoGcino-zincwadi yeSebe;
- Ingxelo yezolawulo neyoPhicotho yeAGSA;
- Uhlolo LwaPhakathi Enyakeni kwiSebe;
- Ulawulo loMngcipheko kwiSebe;
- Ulawulo lwangaPhakathi;
- Injongo ebesele zicwangcisiwe;
- Iindlela zokuziphatha kwintsebenzo, uQhophololo noRhwaphilizo.

Le theyibhile ingezantsi apha idiza iinkcukacha ezichaphazelekayo ngamalungu eKomiti yoPhicotho:

Igama	Izidanga	Ngowanga-phakathi okanye ngowanga-phandle	Ukuba ngowanga-phakathi, isikhundla kwiSebe	Usuku lokuqashwa	Usuku ayeke ngalo	Inani lemihlangano ezinyasiweyo
Mnu. Ameen Amod (onguSihlalo)	iMBA; iCIA; iCGAP; iCRMA; iBCom Kwezogcino-zincwadi	Ngo-wanga-phandle	Asikho	1 kweyo-Mqungu 2019 (kwithem yesibini)	Isibhambathiso saphela ngowama-31 kweyoMnga ka-2021	5
Mnu. Pieter Strauss (onguSihlalo)	iBCom Kwezogcino-zincwadi; iBCompt Honazi; CA (SA)	Ngo-wanga-phandle	Asikho	1 kweyo-Mqungu 2022 (kwithem yesibini)	Alukho	7
Mnu. Ebrahim Abrahams	iBCom Kwezogcino-zincwadi Honazi	Ngo-wanga-phandle	Asikho	1 Asikho weyo-Mqungu 2022 (kwithem yesibini)	Alukho	6
Nksz. Annelise Cilliers	BCompt Honazi; CA (SA)	Ngo-wanga-phandle	Asikho	1 kweyo-Mqungu 2022 (kwithem yesibini)	Alukho	7
Nksz. Fayruz Mohamed	iBCompt Honazi; CA (SA)	Ngo-wanga-phandle	Asikho	1 kweyo-Mqungu 2022 (kwithem yokuqala)	Alukho	2

8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

Eli qumrhu lineenkqubo, imigaqo-nkqubo emiselweyo ngenjongo yokuqinisekisa ukuthotyelwa kwemithetho nemimisele. Ukuba, emva kophando, kuye kuqinisekiswa ubuqhophololo norhwaphilizo, umsebenzi othe wathabatha inxaxheba kwezo zingcolo uye achotshelwe kumhlangano wokumohlwaya. Ummeli weWCG ovula ezi nkqubo kulindeleke ukuba andulule ukuba agxothwe loo msebenzi. Apho kuye kufumaneke ubungqina obungaphikisekiyo, kuye kuvulwe ityala lolwaphulo-mthetho kwiiNkonzo zesiPolisa zoMzantsi Afrika.

9. UBUQHOPHOLOLO NORHWAPHILIZO

Iinkcukacha eziphathelele apha zidizwe kwiNgxelo yoNyaka yeli Sebe.

10. UKUNCITSHISWA KONGQUZULWANO

Ukuqinisekisa ukuba akukho ngquzulwano kuMalungu eKomiti, onke amalungu atyikitya isinikezelo seendawo abanomdla kuzo ngaphambi kokuchophela nawuphi na umhlangano. Ukuba kuthi kuqhambuke ungquzulwano kwilungu, kulindeleke ukuba azikhwebule kuloo nkqubo.

11. IKHOWUDI YOKUZIPHATHA

Amalungu anikwa ikhowudi yokuziphatha ekhokelisa indlela yokuziphatha engumzekelo. Umgaqo-nkqubo omiselwe yiDCAS uyasebenza nakwiWCLC.

12. IMIBA YOKHUSELEKO NEYENDALO ENGQONGILEYO

IDCAS inika iKomiti yeeLwimi yeNtshona Koloni iiofisi zokusebenzela. Ngoko ke, umgaqo-nkqubo omiselwe yiDCAS uyasebenza nakwiKomiti.

13. UNOBHALA WENKAMPANI/WEBHODI (UKUBA UKHO)

Akakho

14. UXANDUVA KULUNTU

Alukho

15. INGXELO YEKOMITI YOPHICOTHO

Sikholisekile ekunikezeleni ingxelo yethu yonyaka-mali ophele ngomhla wama31 kweyoKwindla 2022.

Uxanduva lweKomiti yoPhicotho

IKomiti yoPhicotho inikezela ingxelo yokuba yenze ngokoxanduva lwayo olususela kwiCandelo 38 (1) (a) (ii) lePublic Finance Management Act kunye neMimiselo 27.1 kaNondyebo. IKomiti yoPhicotho ikwanikezela nengxelo yokuba yamkele imigaqo yokusebenza eyiyo nesesikweni njengoMqulu wayo weKomiti yoPhicotho, yaye iyiqwalasele imiba yayo ngokuthobela lo Mqulu yaye ilwenze lonke uxanduva lwayo njengoko kuqulethwe apho.

Ukusebenza koLawulo lwezaNgaphakathi

Igunya elinika ingxelo yoCwangciso-mali kulindeleke ukuba liqulunqe ze ligcine iinkqubo zolawulo lwezangaphakathi eziza kuphucula isimo sokuzuzeka kweenjongo zalo, lamkele iinguqu zemeko elisebenza ngaphantsi kwayo ze liphakamisa nomgangatho kwanentsebenzo yeenkqubo zalo, lixhase ukuqulunqwa kweengxelo ezichanekileyo kwanokuthotyelwa kwemithetho nemimiselo. IWCG yamkele iSikhokelo Esihlanganyelweyo Sesiqinisekiso esichonga ze sihlanganyele izinikezelo zesiqinisekiso. Inqanaba lokuqala lesiqinisekiso yingqinisekiso yezolawulo, edinga ukuba abaphathi bagcine iinkqubo zolawulo lwangaphakathi ze bazigcine ezo nkqubo mihla le ngokuthi basebenzise iinkqubo zokukhokela ze bathabathe amanyathelo okulungisa apho kudingekayo khona. Inqanaba lesibini lesiqinisekiso yingqiniseko yangaphakathi enikezelwa yimisebenzi eyahlukileyo ekukhokeleni ngqo abasebenzi, bona bathwaliswe uxanduva lokuvavanya ukuthotyelwa kwemigaqo-nkqubo, iinkqubo, imigaqo, imigangatho kunye nezikhokelo. Inqanaba lesithathu lesiqinisekiso ngabanikezeli abazimeleyo bengqiniseko ezimeleyo abakhokelwa yimigangatho yekhono edinga eyona migangatho ikwinqanaba eliphezulu yokuzimela.

Kwathi kwaqulunqwa isiCwangciso esiHlanganyelweyo sesiQinisekiso esisekelwe kumngcipheko kusenzelwa iSebe, msebenzi lowo wawukhokelwe licandelo loPhicotho lwangaPhakathi, elikwangumnikezelli wesiqiniseko esizimeleyo. Icandelo loPhicotho lwangaPhakathi linika iKomiti yoPhicotho kunye naBalawuli isiqinisekiso esivakalayo sokuba iinkqubo zolawulo lwezangaphakathi zisemgangathweni yaye ziyasebenza. Oku ke kuzuzeka ngokwesicwangciso esiphunyeziweyo sophicotho lwangaphakathi esisekelwe kumngcipheko, ngelixa icandelo loPhicotho lwangaPhakathi livavanya ukufaneleka kweenkqubo zolawulo ezinciphisa imingcipheko ibe yona iKomiti Yophicotho ihlola ukumiselwa kweentshukumo zokwenziwa kwezilungiso.

Le mihlangano ilandelayo ingophicotho lwangaphakathi yathi yaphunyezwa yiKomiti yoPhicotho ze yaqosheliswa licandelo loLawulo lwezangaPhakathi kulo nyaka sikuwo:

- EzingoLawulo lweziBonelelo zeLifa leMveli
- IiNkonzo zamaZiko oLondolozo lweMbali
- ULawulo omongo wezoShishino
- EzingeziXhobo zezeMidlalo
- UVavanyo lweSikhokelo sezoLawulo loShishino kwiWCG – UMhlangano ongokuNikezela ngeeNgcebiso (IsiCwangciso samaSebe ngamaSebe seIA kwiWCG)
- Ibakala 2 lePhulo lokuFunyaniswa kweBroadband – UMhlangano ongokuNikezela ngeeNgcebiso (Isicwangciso Samasebe Ngamasebe se-IA kwiWCG)

Iinkalo ezimele ukuphuculwa, njengoko zithe zaqwalaselwa licandelo Lezolawulo Lwangaphakathi ngethuba lokwenziwa komsebenzi walo, kwathi kwavunyelwana ngazo ngaBaphathi. IKomiti yoPhicotho ihlola ukumiselwa kweentshukumo ekuvunyelwene ngzo rhoqo ngekota. .

ULawulo lwangaPhakathi eNyakeni kunye neNgxelo yangeNyanga/yangeKota

IKomiti Phicotho-zincwadi yanelisekile sisiqulatho kunye nomgangatho wolawulo lonyaka kunye neengxelo zokusebenza ezikhutshwe kwisithuba sonyaka ophantsi kovavanyo liGosa eliNika iNgxelo leQumrhu ngokwemigaqo yeMimiselo kaNondyebo weSizwe kunye noMthetho woLwahlulo lweNgeniso.

Uvavanyo lweeNgxelo zeMali

Ikomithi yoPhicotho-zincwadi i:

- Phonononge kwaye yaxoxa ngeeNkcazo zeMali zoNyaka eziphicothiweyo eziza kubandakanywa kwiNgxelo yoNyaka;
- Phonononge iNgxelo yoLawulo yeAGSA kunye nempendulo yabalawuli kuyo;
- Iphonononge utshintsho kwimigaqo-nkqubo yocwangciso-mali kunye neendlela zokusebenza njengoko kuchaziwe kwiiNkcazo zeMali zoNyaka
- Iphonononge uhlehlengiso lwemathiriyeli olusuka kuphicotho-zincwadi lweQumrhu.

Ukuthobela

IKomiti yoPhicotho-zincwadi iye yaphonononga iinkqubo zeQumrhu zokuthobela imimiselo yomthetho neyolawulo.

Ulwazi lokuSebenza

IKomiti yoPhicotho-zincwadi iye yaphonononga iinkcukacha kwiinjongo ezimiselwe kwangaphambili njengoko kuchaziwe kwiNgxelo yoNyaka.

Ingxelo yoMphicothi-zincwadi woMzantsi Afrika

IKomiti yoPhicotho-zincwadi iye yaphonononga rhoqo ngekota isicwangciso somiselo seQumrhu kwimiba yoPhicotho-zincwadi ephakanyiswe kunyaka ophambili. Sidibene neaAGSA ukuqinisekisa ukuba akukho miba ingasonjululwanga evela kuphicotho-zincwadi olulawulayo. Amanyathelo olungiso kwiziphumo ezineenkukacha eziphakanyiswe yiAGSA zibekwe esweni yiKomiti yoPhicotho-zincwadi rhoqo ngekota.

IKomiti yoPhicotho-zincwadi iyavumelana kwaye iyalwamkela uluvo lweAGSA malunga neeNkcazo zeMali zoNyaka kwaye iphakamisa ukuba ezi Nkcazo ziphicothiweyo zamkelwe kwaye zifundwe kunye nengxelo yazo.

Mnu. Pieter Strauss

USihlalo weKomiti yoPhicotho yeNdibanisela yezoLuntu

Umhla: 19 kweyeThupha 2022

16. IINKCUKACHA ZENTSEBENZO ENGOKUTHOTYELWA KWEB-BBEE

Olu ludwe lulandelayo lugqitywe ngokuhambelana neemfuno zeB-BBEE zoMthetho weB-BBEE ka2013 nanjengoko kumiselwe liSebe lezoRhwebo noShishino.

Ngaba iSebe/Iqumrhu loLuntu liyisebenzisile nayiphi na iKhowudi yokuSebenza ngokuLungileyo (iSathifikethi seB-BBEE Amanqanaba 1-8) malunga noku kulandelayo:		
Ikhayithiriya	Impendulo Ewe/Hayi	Ingxoxo (bandakanya ingxoxo ngeyakho impendulo kwaye ubonise amanyathelo athathiwe ukuthobela)
Ikhayithiriya yokuqinisekisa ukukhutshwa kweelayisensi, iimvume okanye ezinye izinto zogunyaziso ngokubhekeselele kuqoqosho kumsebenzi ngokwawo nawuhi na umthetho?	Hayi	Iqumrhu alizikhuphi iilayisensi, iimvume okanye ezinye izigunyaziso ngokubhekeselele kumsebenzi woqoqosho ngokwawo nawuphi na umthetho.
Ukuphuhlisa nokuphumeza umgaqo-nkqubo wokuthengwa kweempahla okhethekileyo?	Ewe	Umgqaqo-nkqubo weSCM weQumrhu wenza isibonelelo sokuphunyezwa kokuthengwa kwempahla ekhethiweyo.
Ukumisela ikhayithiriya ezakufaneleka ukuthengiswa kwamashishini karhulumente?	Hayi	Iqumrhu alizibandakanyi kwintengiso yombuso yamashishini.
Ukuphuhkisa indlela yokungena kwintsebenziswano necandelo labucala?	Hayi	Iqumrhu alithathi nxaxheba kuthelwano kunye necandelo labucala.
Ukumisela iikrayithiriya zokugweba ukunikezelwa kwenkuthazo, izibonelo kunye neenkqubo zotyalo-mali ukuxhasa uXhotyiso oluBanzi lwabaMnyama kwezoQoqosho?	Hayi	Iqumrhu alibandakanyeki ekunikezelweni kwenkuthazo, izibonelelo kunye neenkqubo zotyalo-mali zokuxhasa uXhotyiso oluBanzi lwabaMnyama kwezoQoqosho.

ISIGABA D: ULAWULO LWABASEBENZI

1. IINKCUKACHA-MANANI ZESIMO SEZIBONELELO ZABASEBENZI

Intshayelelo

Abasebenzi baqashwa liSebe leMicimbi yeNkcubeko neMidlalo.

Iinkcukacha-manani zesimo sezibonelelo zabasebenzi

Ezi nkcukacha-manani zichazwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

INGXELO YOMPICOTHI-ZINCWADI-JIKELELE KWIPALAMENTE YEPHONDO LENTSHONA KOLONI KWIKOMITI YEELWIMI YENTSHONA KOLONI

Ingxelo ngophicotho lweengxelo zemali

Uluvo

1. Ndiziphicothile iinkcazo zemali zeKomiti yeeLwimi yeNtshona Koloni ezicaciswe kwiphepha lesi40 ukuya kwelama59 ezibandakanya inkcazo yobume bemali ye31 kweyeKwindla 2022, inkcazo yendlela yokusebenza kwemali, inkcazo yotshintsho kwiasethi ezishiyekileyo, ingxelo yokungena nokuphuma kwemali. Ingxelo yothelekiso lohlahlo lwabiwo-mali kunye nemali eyiyo yonyaka ophelileyo, namanqaku eengxelo zemali, kuquka isishwankathelo semigaqo-nkqubo yocwangciso-mali.
2. Ngokoluvo lwam, iingxelo zemali zibonakalisa ngokufanelekileyo, kuyo yonke imiba ebambekayo, ubume bemali yeKomiti yeeLwimi yeNtshona Koloni yama31 kweyeKwindla 2022, nendlela eqhube ngayo nokuhamba kwemali kunyaka ophelileyo ngokweMigangatho yoCwangciso-mali olwaMkelwe Jikelele (iGRAP) kunye neemfuno zoMthetho woLawulo weMali kaRhulumente, uMthetho1 we1999 (iPFMA).

Isiseko soluvo

3. Ndilenzile uphicotho lwam ngokweMigangatho yeHlabathi yoPhicotho-zincwadi (ISAs). Uxanduva lwam phantsi kwaloo migangatho luchazwe ngakumbi kuxanduva loMphicothi-zincwadi Jikelele wecandelo leengxelo zemali kwingxelo yam.
4. Ndizimele kwiqumrhu likarhulumente ngokungqinelana neBhodi yeMigaqo yoMgangatho weHlabathi yabaCwangciso-mali ekuthiwa yiKhowudi yeHlabathi yabaCwangciso-mali abaziingcali (iquka neMigangatho yokuzimela yeHlabathi) (ikhowudi yeESBA) kwakunye nezinye iimfuno zokuziphatha ezifanelekileyo kuphicotho-zincwadi lwam eMzantsi Afrika. Ndilufezekisile olunye uxanduva lwam ngokweenkqubo ezisesikweni ngokuhambelana nezi kunye neKhowudi yeESBA.
5. Ndikholwa ekubeni ubungqina bophicotho-zincwadi endibufumeneyo banele kwaye bufanelekile ukunika isiseko soluvo lwam.

Uxanduva legunya elinika ingxelo kwiingxelo zemali

6. Igunya elinika ingxelo linoxanduva lokulungiselela nokunikezela ngeengxelo zemali ngendlela eyiyo ngokungqinelana neMigangatho yeGRAP kunye neemfuno zePFMA, kwaye olo lawulo langaphakathi njengoko ugunyaziso olunika ingxelo lumisela, luyimfuneko ukuze kwenziwe amalungiselelo eengxelo zemali. Ikhululekile kwiingxelo ezigwenxa, nokuba kungenxa yobuqhethseba okanye impazamo.
7. Ekulungiseleleni iinkcazo zemali, igunya elinika ingxelo linoxanduva lokuvavanya amandla equmrhu likarhulumente ukuqhubeka njengenxalabo eqhubekayo, ebhengeza, njengoko kufanelekile, imiba enxulumene nenxalabo ehambayo nokusetyenziswa kwesiseko senxalabo yocwangciso-mali ngaphandle kokuba isigqeba solawulo esifanelekileyo sinenjongo yoku. Ukubhangisa iziko likarhulumente okanye ukuyekisa usebenza, okanye akukho ndlela yimbi eyinyani ngaphandle kokwenza oko.

Uxanduva loMphicothi-zincwadi Jikelele kuphicotho-zincwadi leengxelo zemali

8. Iinjongo zam kukufumana isiqinisekiso esinengqiqo malunga nokuba ingaba iingxelo zemali xa zizonke azinankcazelo ephosakeleyo, nokuba kungenxa yobuqhophololo okanye impazamo, kunye nokukhupha ingxelo yomphicothi-zincwadi ebandakanya uluvo lwam. Isiqinisekiso esinengqiqo linqanaba eliphezulu lengqinisekiso kodwa ayisisiqinisekiso sokuba uphicotho-zincwadi olwenziwe ngokungqinelana neISAs luya kusoloko lubona impazamo yezinto eziphathekayo xa ikho. Iingxelo ezigwenxa zinokubela kubuqhophololo okanye kwiimpazamo kwaye zijongwa njengezinto eziphathekayo ukuba, ngabanye

okanye xa zizonke zinokulindeleka ngokufanelekileyo ukuba zibe nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithatyathwe ngokusekelwe kwezi nkcazo zemali.

9. Ingcaciso eyongezelelekileyo yoxanduva lwam lophicotho-zincwadi leengxelo zemali ibandakanyiwe kwisihlomelo sale ngxelo yomphicotho-zimali.

Ingxelo ngophicotho-zincwadi lengxelo yomsebenzi wonyaka

Intshayelelo nobume

10. Ngokuhambelana noMthetho woPhicotho-zincwadi Jikelele wama25 ka2004 (PAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemigaqo yoko, ndinoxanduva lokunika ingxelo malunga noncedo nokuthembeka kweenkcukacha zokwenziwa komsebenzi ezixeliweyo nezithelekisiweyo neenjongo ezimiselwe kwangaphambili zenkqubo ekhethiweyo ethiwe thaca kumsebenzi wonyaka. Ndenze iinkqubo zokuchonga izinto ezifunyenweyo kodwa ndingaqokeleleli ubungqina bokuvakalisa isiqinisekiso.
11. Iinkqubo zam zijongana nokuba luncedo kunye nokuthembeka kwengcaciso yokusebenza exeliweyo, efuneka isekelwe kumaxwebhu esicwangciso sokusebenza esivunyiweyo seziko likarhulumente. Khange ndikuvavanye ukugqibelela nokufaneleka kwezalathi zentsebenzo ezibandakanyiweyo kumaxwebhu ocwangciso. Iinkqubo zam azijongi ukuba amanyathelo athathwe liziko likarhulumente enze ukuba kubonelelwe ngenkonzo. Iinkqubo zam azinwenweli kuko nakuphi na ukubhengeza okanye ukungqinisisa okunxulumene nobungakanani bempumelelo kulo nyaka umiyo okanye izicwangciso-qhinga zokusebenzisa ezicwangcisiweyo kunye neenkukacha ngokubhekiselele kwixesha elizayo ezinokuqukwa ngengenxalenye yeenkcukacha zokusebenza ezixeliweyo. Ngokufanelekileyo, iziphumo zam azinabeleki kule miba.
12. Ndivavanye ukuba luncedo nokuthembeka kweenkcukacha zokwenziwa komsebenzi ezixeliweyo ngokwemigaqo ephuhlise kulawulo lwentsebenzo kunye nesikhokelo sokunika ingxelo, njengoko kuchaziwe kwisaziso jikelele, ukulungiselela le nkqubo ilandelayo ikhethiweyo ethiwe thaca kwingxelo yokusebenza yonyaka yequmrhu likarhulumente kunyaka ophela ngowama-31 KweyoKwindla 2022:

Inkqubo	Amaphepha kwingxelo yomsebenzi wonyaka
IKomiti yeeLwimi yeNtshona Koloni	16

13. Ndenze iinkqubo zokuqinisekisa ukuba iinkukacha zokusebenza ezixeliweyo zinikezelwe ngokufanelekileyo na kwaye ingaba intsebenzo iyangqinelana na namaxwebhu esicwangciso sokusebenza esivunyiweyo. Ndenze ezinye iinkqubo zokuqinisekisa ukuba ngaba izalathisi kunye neethagethi ezinxulumeneyo zinokulinganiseka kwaye zifanelekile, kwaye ndivavanye ukuthembeka kolwazi lomsebenzi oxeliweyo ukufumanisa ukuba lusemthethweni, luchanekile kwaye lugqibelele.
14. Khange ndiphakamise naziphi na izinto ezifunyanisiweyo malunga nokuba luncedo kunye nokuthembeka kolwazi oluxeliweyo lwentsebenzo yale nkqubo:
 - IKomiti yeeLwimi yeNtshona Koloni.

Omnye umcimbi

15. Nditsalela ingqalelo kulo mba ungezantsi.

Ukufezekiswa kokujoliswe kuko okucwangcisiweyo

16. Jonga kwingxelo yomsebenzi wonyaka kwiphepha lama21 ukuya ku22 ukuze ufumane ulwazi ngokufezekiswa kosukelo olucwangcisiweyo lonyaka kunye neengcaciso zolawulo ezibonelelweyo ukuze kuphunyezwe oko bekujoliswe kuko.

Ingxelo ngophicotho-zincwadi lokuthotyelwa kwemithetho

Intshayelelo kunye nobubanzi

17. Ngokuhambelana nePAA kunye nesaziso ngokubanzi esikhutshwe ngokwemigaqo yoko, ndinoxanduva lokunika ingxelo ngezinto ezifunyenweyo malunga nokuthotyelwa kweziko likarhulumente kwimiba ethile kumthetho ongundoqo. Ndenze iinkqubo zokuchonga iziphumo kodwa bendingaqokeleli ubungqina bokuvakalisa isiqiniseko.
18. Khange ndiphakamise nto efunyenweyo malunga nokuthotyelwa kwemiba ethile kumthetho ongundoqo ochazwe kwisaziso jikelele esikhutshwe ngokwePAA.

Olunye ulwazi

19. Ugunyaziwe onika ingxelo unoxanduva lolunye ulwazi. Olunye ulwazi luquka iinkcukacha ezibandakanyiweyo kwingxelo yonyaka. Olunye ulwazi alubandakanyi iingxelo zemali, ingxelo yomphicothi-zincwadi kunye nenkqubo ekhethiweyo ethiwe thaca kwingxelo yomsebenzi wonyaka echazwe ngokukodwa kule ngxelo yomphicothi-zincwadi.
20. Uluvo lwam malunga neengxelo zemali kunye neziphumo kwingcaciso yokwenziwa komsebenzi exeliweyo kunye nokuthotyelwa kwemithetho akuzibandakanyi ezinye iinkcukacha kwaye andiluvezi uluvo lophicotho-zincwadi okanye naluphi na uhlobo lwesigqibo sokuqinisekisa ngalo.
21. Ngokunxulumene nophicotho-zincwadi lwam, uxanduva lwam kukufunda olunye ulwazi kwaye, ngokwenza njalo, ndicinge ukuba ngaba olunye ulwazi luyangqubana ngokwezinto ezibonakalayo neenkcazo zemali kunye nenkqubo ekhethiweyo ethiwe thaca kwingxelo yomsebenzi wonyaka, okanye ulwazi lwam endilufumene kwingxelo yemali. uphicotho-zincwadi, okanye ngenye indlela kubonakala ngathi kukho izinto ezingachanekanga.
22. Andizange ndilufumane olunye ulwazi ngaphambi komhla wale ngxelo yomphicothi-zincwadi. Xa ndilufumana kwaye ndilufunda olu lwazi kwaye ukuba ndigqiba kwelokuba kukho impazamo ebonakalayo kuyo, kufuneka ndinxibelelane ngalo mbandela kwabo banikwe igunya lokulawula kwaye ndicele ukuba olunye ulwazi lulungiswe. Ukuba olunye ulwazi alulungiswanga, kungafuneka ndiyirhoxise le ngxelo yomphicothi-zincwadi kwaye ndiphinde ndikhuphe ingxelo elungisiweyo njengoko kufanelekile. Nangona kunjalo, ukuba iyalungiswa oku akuyi kuba yimfuneko.

Ukusilela kolawulo lwangaphakathi

23. Ndilubone ulawulo lwangaphakathi lufanelekile kuphicotho-zincwadi lwam lweengxelo zemali, iinkcukacha zokusebenza ezixeliweyo kunye nokuthotyelwa kwemithetho esebenzayo; nangona kunjalo, injongo yam yayingekokuvakalisa naluphi na uhlobo lwesiqinisekiso ngayo. Khange ndibone naziphi na iintsilelo ezibalulekileyo kulawulo lwangaphakathi.

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Auditing to build public confidence

ISIHLOMELI - UXANDUVA LOMPHICOTHO-ZINCWADI JIKELELE LOPHICOTHO-ZINCWADI

1. Njengenxalenye yophicotho-zincwadi ngokungqinelana neeISAs, ndisebenzisa ugwebo lobungcali kwaye ndigcina amathandabuzo kubuchwephesha ngalo lonke ixesha lophicotho-zincwadi lwam lweengxelo zemali kunye nemigaqo-nkqubo eyenziweyo kwiinkcukacha zokusebenza ezixeliweyo kunye nokuthotyelwa kwequmrhu likarhulumente ngokuphatheleleimixholo ekhethiweyo.

Iingxelo zemali

2. Ukongeza kuxanduva lwam lophicotho lweengxelo zemali njengoko kuchaziwe kule ngxelo yomphicothi-zincwadi, ndalandelisa oku:
 - chonga kwaye uvavanye umngcipheko wokuchaneka kweengxelo zemali, nokuba kungenxa yobuqhophololo okanye impazamo; uyila kwaye wenze iinkqubo zophicotho-zincwadi ezisabelayo kwezo ngozi; kwaye ndifumane ubungqina bophicotho-zincwadi olwaneleyo nobufanelekileyo ukunika isiseko soluvo lwam. Umngcipheko wokungabhaqwa kwengxelo eyimposiso ngenxa yobuqhophololo uphezulu kunenye ebangelwe yimpazamo, njengoko ubuqhophololo bunokubandakanya iqhinga, ubuqhophololo, ukushiya ngabom, ukumelwa kakubi okanye ukugqwethwa kolawulo lwangaphakathi.
 - ukufumana ingqiqo yolawulo lwangaphakathi olufanelekileyo kuphicotho-zincwadi ukuze kuyilwe iinkqubo zophicotho-zincwadi ezifanelekileyo kwiimeko, kodwa kungekhona ngenjongo yokuvakalisa uluvo malunga nokusebenza kolawulo lwangaphakathi lweziko likarhulumente.
 - ivavanye ukufaneleka kwemigaqo-nkqubo yobalo-mali esetyenziswayo kunye nokufaneleka koqikelelo lobalo-mali kunye nokudiza okunxulumene noko okwenziwa ngugunyaziwe onika ingxelo.
 - sigqibe ngokufaneleka kokusetyenziswa kogunyaziwe onika ingxelo kwisiseko senkxalabo eqhubekayo yocwangciso-maliekulungiseleleni iinkcazozemali. Ndikwaqukumbela, ngokusekelwe kubungqina bophicotho-zincwadi olufunyenweyo, ukuba ngaba kukho ukungaqiniseki okuphathekayo malunga neziganeko okanye iimeko ezinokuthi zenze intandabuzo enkulu kubuchule beKomiti yeeLwimi yeNtshona Koloni ukuqhubeka njengenkxalabo eqhubekayo. Ukuba ndigqiba kwelokuba kukho ukungaqiniseki okubonakalayo, kufuneka nditsale ingqalelo kwingxelo yophicotho-zincwadi malunga nokudzwa okunxulumeneyo kwiingxelo zemali malunga nokungaqiniseki kwezinto okanye, ukuba oko kuxelwa akwanelanga, ndilungise uluvo lwam kwiingxelo zemali. Izigqibo zam zisekelwe kulwazi olufumanekayo kum ngomhla wale ngxelo yomphicothi-zincwadi. Nangona kunjalo, iziganeko zexesha elizayo okanye iimeko zinokubangela ukuba iziko loluntu liyeke ukusebenza njengenkxalabo eqhubekayo.
 - ivavanye yonke inkcazo-ntetho, ulwakhiwo nesiqulelo seengxelo zemali, kubandakanywa iinkcazo, nokugqiba ukuba ingaba iingxelo zemali zimele iitransekhshini neziganeko ezisisiseko ngendlela ephunyezwa unikezelo-ntetho olunobulungisa..

Unxibelelwano nabo bajongene nolawulo

3. Ndinxibelelana nogunyaziwe onika ingxelo malunga, phakathi kweminye imiba, umda ocetyiweyo kunye nexesha lophicotho-zincwadi kunye neziphumo ezibalulekileyo zophicotho-zincwadi, kubandakanywa naziphi na iintsilelo ezibalulekileyo ngaphakathi ulawulo endiluchongayo ngexesha lophicotho-zincwadi lwam.
4. Ndikwanika ugunyaziwe onika ingxelo ngengxelo yokuba ndiye ndathobela imigaqo yokuziphatha efanelekileyo iimfuno malunga nokuzimela, kwaye unxibelelane nabo bonke ubudlelwane kunye neminye imiba enokuthi ngokufanelekileyo kucingelwe ukuba ixhomekeke kukuzimela kwam kwaye, apho kufanelekileyo, amanyathelo athathiweyo phelisa izoyikiso okanye izikhuselo ezisetyenziswayo.

Iinkcukacha Jikelele

Ilizwe lokubandakanywa kunye nendawo yokuhlala

Mzantsi Afrika

Ubume boshishino nemisebenzi ephambili

IKomiti yeeLwimi yeNtshona Koloni yiSchedyuli 3C yeQumrhu likaRhulumente elinika ingxelo kwiSebe leMicimbi yeNkcubeko neMidlalo Eli qumrhu liqinisekisa umgangatho olinganayo weelwimi ezintathu zaseburhulumenteni zephondo.

Iofisi ebhalisiweyo

ISakhiwo iProtea Assurance
Greenmarket Square
EKapa
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Idilesi yeShishini

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Idilesi yePosi

Private Bag X9067
EKapa
8000

IBhanki

Nedbank

Abaphicothi-zincwadi

UMphicothi-zincwadi Jikelele waseMzantsi Afrika

Isalathiso

Iingxelo kunye neengxelo ezibekwe ngezantsi ziquka iinkcazo zemali zonyaka ezithiwe thaca kwindlu yowiso-mthetho yephondo:

INgxelo yeMeko yeMali	40
INgxelo yokuSebenza kweMali	41
INgxelo yoTshintsho kwii-Asethi zizonke	42
INgxelo yokuHamba kweMali	43
INgxelo yoThelekiso loHlahlo-lwabiwo mali kunye neZixa Ezizizo	44
IMigaqo-nkqubo yoCwangciso-mali	45
Amanqaku kwiiNkcazo zeMali zoNyaka	54

Ingxelo yoBume beMali ukusukela ngowama31 kweyoKwindla 2022

Amanani ngokwewaka leRandi	Amanqaku	2022	2021
li-asethi			
li-asethi zaNgoku			
Imali kunye nezinto ezilingana nemali	3	424	317
		424	317
li-asethi Ezipheleleyo		424	317
Amatyala			
Amatyala angoku			
lintlawulo ezivela kwintengiselwano	4	9	-
Amatyala Apheleleyo		9	-
li-asethi ziZonke		415	317
Intsalela efunyenweyo		415	317
li-asethi Ziphelele		415	317

Ingxelo yokuSebenza kweMali

Amanani ngokwewaka leRandi	Amanqaku	2022	2021
Ingeniso			
Ingeniso elivela kwintengiselwano			
Umvuzo wenzala	5	12	9
Ingeniso elivela kwintengiselwano ezingezizo ezotshintshiselwano			
Uweliselo lwengeniso			
Elinye ingeniso elivela kwintengiselwano engeyiyo eyolwananiso	6	618	485
Udluliselo nenkxaso efunyenweyo	7	279	240
Lilonke ingeniso elivela kwiintengiselwano ezingezizo ezotshintshiselwano		897	725
Lilonke ingeniso		734	734
Inkcitho			
Imirhumo yoPhicotho	8	(68)	(65)
Iindleko ngokuBanzi	9	(713)	(557)
Imirhumo yamalungu	10	(30)	(27)
Inkcitho iyonke		(811)	(649)
Intsalela yonyaka		98	85

Ingxelo yokuSebenza kweMali

Amanani kwiwaka leRandi	Intsalelo eyongeziweyo	li-asethi ezipheleleyo
Ibhalansi nge1 kuTshazimpuzi 2020	232	232
Utshintsho kwintsalela yempahla		
Intsalela	85	85
linguqu ziphelele	85	85
Ibhalansi nge1 kuTshazimpuzi 2021	317	317
Utshintsho kwintsalela yempahla		
Intsalela yonyaka	98	98
linguqu zizonke	98	98
Ibhalansi kweyoKwindla 31, 2022	415	415

Ingxelo yokuphuma kwemali

Amanani kwiwaka leRandi	Amanqaku	2022	2021
Imali ephuma kwimisebenzi yokusebenza			
Irisithi			
lirisithi zemali		279	240
Umvuzo wenzala		12	9
		<u>291</u>	<u>249</u>
lintlawulo			
Imali ehlawuliweyo		(184)	(164)
Intsalela yemali ephuma kwimisebenzi yokusebenza	11	<u>107</u>	<u>85</u>
Ukunyuka kwesambuku kwemali kwemali kunye nezinto ezilingana nemali			
Imali kunye nemali elingana nemali ekuqaleni konyaka		317	232
Imali kunye nemali elingana nemali ekupheleni konyaka	3	<u>424</u>	<u>317</u>

Ingxelo yothelekiso loHlahlo-lwabiwo mali kunye nezixa ezizizo

Uhlahlo-lwabiwo mali kwiSiseko seMali

	Uhlahlo lwabiwo- mali oluvunyi- weyo	Uhlenga- hlengiso	Uhlahlo lwabiwo- mali lokugqi- bela	Izixa-mali ezizizo ngo- kuthela- kisana	Umluko phakathi kohlalo lwabiwo- mali loku- gqibela kunye nolwenyani	Isa- lathi- so
Amanani kwiwaka leRand						
Ingxelo yokuSebenza kweMali						
Ingeniso						
Ingeniso elivela kwintengiselwano						
Umvuzo wenzala	15	-	15	12	(3)	14.1
Ingeniso elivela kwiintengiso ezingezotshintshelwano						
Udluliselo nenkxaso	279	-	279	279	-	
Ingeniso elipheleleyo	294	-	294	291	(3)	
Inkcitho						
Imirhumo yamalungu	(71)	-	(71)	(30)	41	14.2
Intlawulo zophicotho	(96)	-	(96)	(59)	37	14.3
Iindleko ngokubanzi	(127)	-	(127)	(95)	32	14.4
Inkcitho ngokupheleleyo	(294)	-	(294)	(184)	110	
Intsalela phambi kwerhafu	-	-	-	107	107	
Imali eyiyo xa kuthelakiswa Isiseko njengoko Sithiwe thaca ku Hlahlo lwabiwo-mali Kunye neyiyo INgxelo yokuthelakisa						
	-	-	-	107	107	
Uxolelwaniso						
Umluko wesiseko						
Elinye ingeniso elivela kwiintengiselwano ezingatshintshiyo				618		
Urhwebo kunye nezinye iintlawulo				(9)		
Iindleko ngokubanzi				(618)		
Imali eyiyo kwi Ngxelo yo Kusebenza kweMali				98		

Imigaqo-nkqubo yoCwangciso-mali

1. Ukunikezelwa kweNkcazo zeMali zoNyaka

lingxelo zemali zonyaka zilungiswe ngokungqinelana neMigangatho yeNdlela eQondwayo yoCwangciso-mali Jikelele (GRAP), ekhutshwe yiBhodi yeMigangatho yoCwangciso-mali ngokungqinelana neCandelo lama91(1) loMthetho woLawulo lweMali kaRhulumente (uMthetho 1 ka1999).

Le nkcazo yemali ilungiswe ngokwesiseko sobalo-mali kwaye sihambelana neendleko zembali njengesiseko somlinganiselo, ngaphandle kokuba kuchazwe ngenye indlela. Zibonakaliswa ngeRandi yaseMzantsi Afrika.

Onke amanani asondezwe kwiwaka elikufutshane.

Isishwankathelo semigaqo-nkqubo yocwangciso-mali, ethe yasetyenziswa rhoqo kulungiselelo lale nkcazo-mali yonyaka, ichazwe apha ngezantsi.

Le migaqo-nkqubo yocwangciso-mali iyahambelana nexesha langaphambili.

1.1 Inkxalabo yokucinga eqhubekayo

Ezi nkcazo zemali zonyaka zilungiselelwe ngokusekelwe kulindelo lokuba iqumrhu liya kuqhubeka lisebenza njengenxalabo eqhubekayo ubuncinane kwiinyanga eziyi12 ezizayo.

1.2 Izigwebo ezibalulekileyo kunye nemithombo yoqikelelo lokungaqiniseki

Iziko lenza uqikelelo kunye nentekelelo malunga nekamva. Uqikelelo lobalo-mali oluneziphumo luya kuthi ngokwenkcazo lufane lulingane nezona ziphumo ezinxulumeneyo. Uqikelelo kunye nezigqibo zivavanywa rhoqo kwaye zisekelwe kumava embali kunye nezinye izinto, kubandakanywa izinto ezilindeleke kwiziganeko zexesha elizayo ekukholelwa ukuba zifanelekile phantsi kweemeko. Uqikelelo kunye ncingelo olunomngcipheko omkhulu wokubangela uhlehlengiso lwempahla kwizixa-mali ezifunyenweyo ze-asethi namatyala kunyaka-mali olandelayo zixoxwe ngezantsi.

Ezifunyenweyo

Iqumrhu livavanya iimali ezifunyenweyo zomonakalo ekupheleni kwethuba ngalinye lokunika ingxelo. Ekumiseleni ukuba ilahleko lokonakaliswa kufuneka libhalwe kwintshayelelo okanye kwintsilelo, iqumrhu lenza izigwebo malunga nokuba kukho idatha enokubonwa ebonisa ukuhla okulinganisekayo kuqikelelo lokuqukuqela kwemali kwixa elizayo kwi-asethi eyimali.

Uthomalaliso kwizinto ezifunyenweyo lubalwa ngokwepotfoliyo, ngokusekwe kumlinganiselo welahleko lwamandulo, elilungelelaniselwe iimeko zoqoqosho lwesizwe kunye neshishini eliqonde ngqo kunye nezinye ezikhoyo ngomhla wokunika ingxelo ezihambelana nokusilela kwipotfoliyo. Le milinganiselo yelahleko yonyaka isetyenziswa kwimali-mboleko kwipotfoliyo ize ilinganiswe kwixesha eliqikelelwayo lokuvela kolahleko .

Isibonelelo somonakalo

Uqikelelo lokonakaliswa kwezinto ezifunyenweyo lwenziwa xa ukuqokelelwa kwesixa esipheleleyo kungasalindelekanga. Ulungiselelo lwetyala lokuthomalalisa liya kubalwa kwiimali ezifunyenweyo zorhwebo kuphela. Lilonke ilungiselelo lokonakaliswa lwequmrhu liya kubalwa mhlawumbi ngumntu onetyala okanye ubuncinane ngokodidi ngalunye lomngcipheko.

1.3 Izixhobo zemali

Izixhobo zemali zequmrhu zihlelwa njengee-asethi zemali okanye iimfanelo.

Isixhobo sezemali yiyo nayiphi na ikhonyrakthi evelisa i-asethi eyimali yequmrhu elinye kunye netyala eliyimali okanye inzala eshiyekileyo yelinye iziko. Kutsalwe kancinci kucuthwa (ngokuthe ngqo okanye ngokusetyenziswa kwe-akhawunti yesibonelelo) ngomonakalo okanye ukungaqokeleli.

Imigaqo-nkqubo yoCwangciso-mali

1.3 Izixhobo zemali (iyaqhubekaka)

Umngcipheko wenzala kwokuba ixabiso elifanelekileyo okanye ukuhamba kwemali kwixesha elizayo kwesixhobo sezemali liyakuhla linyuka ngenxa yeenguqu kumazinga enzala yemarike.

Iimali-mboleko ezihlawulwayo ngamatyala emali, ngaphandle kweentlawulo zexeshana elifutshane ngokwemigaqo yesiqhelo yekhredithi.

Ukuhlelwa

Iqumrhu linezi ntlobo zilandelayo zee-asethi zemali (iiklasi kunye nodidi) njengoko zibonakaliswe kwingxelo yobume bemali kumnqaku alandelayo:

Iklasi

Imali kunye nemali elinganayo

Udidi

Ii-asethi eziyimali zilinganiselwa ngexabiso elihlawulelwayo

Iklasi

Iintlawulo ezivela kwiintengiselwano elicuthwe ngalo

Udidi

Ityala lemali lilinganise ngexabiso

Umlinganiselo wokuqala wee-asethi eziyimali kunye namatyala ayimali

Iqumrhu lilinganisa i-asethi eyimali netyala eliyimali, ngaphandle kwezo ziye zalinganiswa ngexabiso elifanelekileyo, ekuqaleni ngexabiso layo elifanelekileyo kunye neendleko zentengiselwano eziya kufunyanwa ngokuthe ngqo ekufumaneni okanye ekukhutshweni kwee-asethi eziyimali okanye kwimfanelo eyimali.

Iqumrhu lilinganisa zonke ii-asethi eziyimali kunye namatyala ayimali ngokwexabiso elifanelekileyo.

Iqumrhu liqala livavanye ukuba ingaba imali-mboleko yimali-mboleko ngokwenene na. Ekuqatshelweni kokuqala, iqumrhu liye lihlatutye imali-mboleko kumacandelo alo kunye nee-akhawunti zecandelo ngalinye ngokwahlukeneyo. Iqumrhu liphendula loo nxalenye yemali mboleko yemvume ethe yasi:

- Sibonelelo sezentlalo ngokuhambelana neNkqubo-sikhokelo yokuLungisa nokuNikezwa kweeNkcazo zeMali, apho ingumniki wemali-mboleko; okanye
- Singeniso engeyiyo eyolwananiso, ngokungqinelana noMgangatho weGRAP kwiNgeniso elisuka kwiiNtengiselwano ezingezizo ezoRhwebo (liRafu noDluliselo), apho ingumntu ofumana imali-mboleko.

Umlinganiselo olandelayo wee-asethi eziyimali kunye namatyala ayimali

Iqumrhu lilinganisa zonke ii-asethi eziyimali kunye namatyala ayimali emva kovavanyo lokuqala kusetyenziswa ezi ndidi zilandelayo:

- Izixhobo zemali ngexabiso elifanelekileyo.
- Izixhobo zemali ngexabiso elihlawulelwayo.
- Izixhobo zemali ngexabiso.

Zonke ii-asethi eziyimali ezilinganise ngexabiso eliphantsi elongezelelwe ixesha okanye ixabiso, zixhomekeke kuphononongo lomonakalo.

Ixabiso eliphantsi elongezelelwe ixesha le-asethi eyimali okanye ityala eliyimali sisixa-mali apho isixa-mali okanye ityala eliyimali lilinganiswa ngayo kwingqwalasela yokuqala kuthatyathwe iintlawulo ezingundqo, kudityanise okanye kutsalwe imali eyongezelekayo kusetyenziswa indlela yenzala esebenzayo yawo nawuphi na umahluko phakathi kweso sixa-mali sokuqala kunye nemali ephansti kwaye kutsalwa nakuphi na ukucuthwa (ngokuthe ngqo okanye ngokusetyenziswa kwe-akhawunti yesibonelelo) ukunqokeleleki kwimeko ye-asethi eyimali.

Imigaqo-nkqubo yoCwangciso-mali

1.3 Izixhobo zemali (iyaqhubekela)

lingqwalaselo zomlinganiselo wexabiso elifanelekileyo

Obona bungqina bexabiso elifanelekileyo bucatshulwe ngamaxabiso kwimarike esebenzayo. Ukuba imakethi yesixhobo sezemali ayisebenzi, iqumrhu limisela ixabiso elifanelekileyo ngokusebenzisa indlela yokuxabisa. Injongo yokusebenzisa indlela yoqingqo-maxabiso kukumisela ukuba ixabiso lentengiselwano liya kuba yintoni ngomhla womlinganiselo kutshintshiselwano lobude bengalo ekuthazwa luqwalaselo oluqhelekileyo lokusebenza. Ubuchule bokuxabisa buquka ukusebenzisa utshintshiselwano lwamva nje lwemarike yobude bengalo phakathi kolwazi, amaqela azimiseleyo, ukuba akhona, isalathiso kwixabiso langoku elifanelekileyo lesinye isixhobo esifana kakhulu, uhhlutyo lokuhamba kwemali okuthotyweyo kunye nemifuziselo yokukhetha amaxabiso. Ukuba kukho indlela yoqingqo-maxabiso edla ngokusetyenziswa ngabathathi-nxaxheba bemarki ukuxabisa isixhobo kwaye obo buchule bubonakaliswe ukunika uqikelelo oluthembekileyo lamaxabiso afunyenwe kwiintengiselwano zokwenene, iqumrhu lisebenzisa obo buchule. Indlela ekhethiweyo yoqingqo-maxabiso yenza usebenziso olukhulu wegalelo leemarike kwaye ixhomekeke kancinane kangangoko kwigalelo elithe ngqo kwiqumrhu. Ibandakanya yonke imiba enokuthi iqwalaselwe ngabathathi-nxaxheba bentengiso ekusekweni kwexabiso kwaye iyahambelana neendlela ezamkelekileyo zoqoqosho zokubeka amaxabiso kwizixhobo zemali. Ngamaxesha athile, iqumrhu lilinganisa indlela yoqingqo-maxabiso kwaye livavanye ukuba isemthethweni kusetyenziswa amaxabiso avela kulo naluphi na utshintshiselwano olubonakalayo lwangoku lwemalike kwisixhobo esifanayo (umz. Ngaphandle kohlengahlengiso okanye ukupakishwa kwakhona) okanye ngokusekelwe kuyo nayiphi idatha ekhoyo ebonwayo yemarike.

Izinto ezifunyenweyo zexesha elifutshane nezihlawulweyo azithotywa apho ixesha lokuqala letyala elinikiweyo okanye elifunyenweyo lingqinelana nemigaqo esetyenziswa kwicandelo likerhulumente, nokuba kungezenzo ezimiselweyo okanye umthetho.

Iinzuzo kunye nelahleko

Inzuzo okanye ilahleko evela kutshintsho lwexabiso elifanelekileyo le-asethi eyimali okanye ityala eliyimali elilinganiswa ngexabiso elifanelekileyo libonakaliswa kwintsalela okanye kwintsilelo.

Kwii-asethi eziyimali namatyala ayimali alinganiswa ngexabiso eliphantsi elongezelelwe ixesha okanye indleko, ingeniso okanye ilahleko libonakaliswa kwintsalela okanye kwintsilelo xa iasethi eyimali okanye ityala eliyimali lingachazwa okanye lonakele, okanye ngenkqubo yokuhlawula amatyala.

Ukonakala kunye nokungaqokelelwa kwee-asethi zemali

Iqumrhu lihlola ekupheleni kwethuba ngalinye lokuunika ingxelo ukuba bukho nabuphi na ubungqina bokuba iasethi eyimali okanye iqela leeasethi aziyimali zonakele.

Kwizixa-mali ngenxa yequmrhu, ubunzima bezemali obubalulekileyo kwizinto ezifunyenweyo, ukuba nokwenzeka kokuba okufunyenweyo kuya kungena ekubhangisweni kunye nokusilela lweenlawulo zonke zizalathisi ezithathelwa ingqalelo zomonakalo.

Iiasethi eziyimali zilinganiswa ngexabiso elihlawulelwayo:

Ukuba kukho ubungqina obucacileyo bokuba ilahleko lokuthothisa kwiiasethi eziyimali ezilinganiswe ngexabiso elihlawulelwayo ifunyenwe, isixa-mali selahleko silinganiswa njengomahluko phakathi kwexabiso le-asethi efunyenweyo kunye nexabiso langoku loqikelelo lokuqukuqela kwemali kwixesha elizayo (kungabandakanywanga ulahleko letyala kwixesha elizayo elithe lafunyanwa) isaphulelo ngokwexabiso lenzala esebenzayo kwiasethi yemali. Isixa-mali esifunyenweyo se-asethi siyancitshiswa kwi-akhawunti yesibonelelo. Isixa-mali selahleko sibonwa kwintsalela okanye kwintsilelo.

Imigaqo-nkqubo yoCwangciso-mali

1.3 Izixhobo zemali (iyaqhubekaka)

Ukuba, kwixesha elilandelayo, isixa-mali selahleko yokonakaliswa siyehla kwaye ukuhla kunokunxulunyaniswa ngokungathathi cala nesiganeko esenzeka emva kokuba umonakalo uqatshelwe, ilahleko yokonakaliswa ebiphawulwe ngaphambili iyarhoxiswa ngokulungelelanisa iakhawunti yesibonelelo. Ukubuyiselwa umva akubangeli isixa-mali seasethi eyimali esingaphezulu kwexabiso elihlawulelwayo ebeliya kuba lilo ukuba uthomalaliso belunganakanwanga ngomhla wokuthotyelwa kwexabiso. Isixa sobuyiselo sibonwa kwintsalela okanye kwintsilelo.

Apho ii-asethi eziyimali zonakaliswa ngokusetyenziswa kwe-akhawunti yesibonelelo, isixa-mali selahleko sichazwa kwintsalela okanye kwintsilelo kwiindleko zokusebenza. Xa ezo asethi eziyimali zicinyiwe, icinyiwe i-akhawunti yesibonelelo echaphazelekayo. Ukubuyiswa kweemali ezicinyiweyo ngaphambili zifakwa kwiindleko zokusebenza.

Ii-asethi eziyimali zithelekiswa neendleko:

Ukuba kukho ubungqina obucacileyo bokuba ilahleko yokonakaliswa ifunyenwe kutyalo-mali kwinzala eyintsalela engalinganiswa ngexabiso elifanelekileyo ngenxa yokuba ixabiso layo elifanelekileyo alinakulinganiswa ngokuthembekileyo, isixa-mali selahleko yokonakaliswa silinganiswa njengomahluko phakathi kwexabiso elifunyenweyo. ye-asethi eyimali kunye nexabiso langoku lokuqukela kwemali eziinkozo eziqikelelweyo ezithotyweyo kwireyithi yangoku yembuyekezo yemalike yempahla yexabiso efanayo. Ilahleko yokonakaliswa enjalo ayibuyiselwa umva.

Ukungahoywa

Iiasethi zemali

Iqumrhu alizinaki iiasethi lisebenzisa ubalo-mali lomhla worhwebo.

Iqumrhu alichazi asethi yemali kuphela xa:

- Amalungelo ekhontrakthi ekuqukunjelweni kwemali evela kwiasethi eyimali aphelelwa, ayahlaziywa okanye ayekiswe;
- Iqumrhu lidlulisela kwelinye iqela yonke imingcipheko kunye nembuyekezo yobunini beasethi eyimali; okanye
- Iqumrhu, nangona ligcine imingcipheko ebalulekileyo kunye nembuyekezo yobunini beasethi eyimali, lidluliselele ulawulo lweasethi kwelinye iqela kwaye elinye iqela linamandla okuthengisa iasethi iyonke kumntu wesithathu ongazalanyiyo, kwaye iyakwazi ukusebenzisa obo buchule ngecala elinye kwaye ngaphandle kokufuna ukunyanzelisa izithintelo ezongezelelweyo kudluliselo. Kule meko, iqumrhu:
 - Aliyinaki iasethi; kwaye
 - Liyithathela ingqalelo ngokwahlukileyo nawaphi na amalungelo kunye nezibophelelo ezenziweyo okanye ezigciniweyo kudluliselo.

Isixa-mali esifunyenweyo seasethi egqithiselweyo sabelwa phakathi kwamalungelo okanye kwezibophelelo ezigciniweyo kunye nezo zigqithiselwe ngokusekelwe kumaxabiso azo afanelekileyo ngomhla wokudluliselwa. Amalungelo asandula kudalwa kunye nezibophelelo zilinganiswa ngamaxabiso azo afanelekileyo ngaloo mhla. Nawuphi na umahluko phakathi kwengqwalaselo efunyenweyo kunye nazixa-mali ezivavanyiweyo nezingachazwanga zibonakaliswa kwintsalela okanye kwintsilelo kwixesha lodluliselo.

Xa ingaqwalaselwanga iasethi eyimali iyonke, umahluko phakathi kwesixa-mali esifunyenweyo kunye nesimbuku sokuqwalaselwa esifunyenweyo samkelwa kwintsalela okanye kwintsilelo.

Amatyala emali

Iqumrhu lisusa ityala lemali (okanye inxalenye yetyala eliyimali) kwingxelo yalo yobume bemali xa licinyiwe - o.k.t. xa isibophelelo esichazwe kwikhontrakthi sikhutshwa, sirhoxiswa, siphelwa okanye siyekwa.

Imigaqo-nkqubo yoCwangciso-mali

1.3 Izixhobo zemali (iyaqhubekela)

Utshintshiselwano phakathi komboleki okhoyo kunye nombolekisi wezixhobo zetyala ezinemiqathango eyahlukileyo kakhulu ithathwa njengecimile ityala lemali lokuqala kwaye ityala lemali elitsha liyaqwalaselwa. Ngokufanayo, uhlehlengiso olukhulu lwemiqathango yetyala lemali elikhoyo okanye inxalenye yalo ithathwa njengecima ityala lemali lokuqala kunye nokuqaphela ityala lemali elitsha.

Umahluko phakathi kwesixa-mali setyala eliyimali (okanye inxalenye yetyala eliyimali) elicinyiweyo okanye eligqithiselwe kwelinye iqela kunye nengqwalasela ehlawulweyo, kubandakanywa naziphi na ii-asethi ezingezizo ezemali ezigqithiselweyo okanye amatyala acingelwayo, amkelwa kwintsalela okanye kwintsilelo. Nawaphi na amatyala arhoxisiweyo, axolelweyo okanye athatyathwe lelinye iqumrhu ngendlela engeyiyo yotshintshiselwano axelwe ngokungqinelana noMgangatho weGRAP kwiNgeniso yeeNtengiselwano ezingezizo ezoRhwebo (lirhafu noWeliselo).

1.4 Izixa ezifunyanwa ngokomthetho:

Izixa ezifunyanwa ngokomthetho zizixa ezifunyenweyo ezivela kumthetho, imimiselo exhasayo, okanye iindlela ezifanayo, kwaye zifuna ukuhlawulwa lelinye iziko ngemali okanye enye i-asethi eyimali.

Imali ekhoyo sisixa apho i-asethi ivunywa kwingxelo yobume bemali.

Indlela yeendleko yindlela esetyenziselwa ukuhlawula iimali ezifunyenwe ngokomthetho ezifuna ukuba ezo zifunyenweyo zilinganiswe kwisixa-mali setransekshini yazo, kunye nayo nayiphi na inzala eyongezelelekileyo okanye ezinye iintlawulo (apho kufanelekileyo) kwaye, ngaphantsi kwayo nayiphi na ilahleko yokonakaliswa eqokelelweyo kunye nazo naziphi na iimali zingachazwa.

Izinga lenzala elimiselweyo lizinga lenzala kunye/okanye isiseko esichazwe kumthetho, imimiselo exhasayo okanye iindlela ezifanayo.

Isixa-mali setransekshini (ngeenjongo zalo Mgangatho) ngokufunyanwa ngokomthetho sithetha isixa esichazwe, okanye esibaliweyo, esihlawuliswayo okanye esibizwa ngokungqinelana nomthetho, imimiselo exhasayo, okanye iindlela ezifanayo.

1.5 Ingeniso elivela kwintengiselwano

Ukuqatshelwa

Ingeniso yamkelwa xa kunokwenzeka ukuba iinzuzo zoqoqosho kwixesha elizayo okanye inkonzo enokubakho iya kuququqela ukuya kwiqumrhu naxa isixa-mali sengeniselo sinokulinganiselwa ngokuthembekileyo, kunye neendlela ezithile eziye zahlangatyezwa kwimisebenzi yequmrhu. Ingeniso evela kunikezelo lweenkonzo ibonwa kwintsalela okanye kwintsilelo ngokomlinganiselo wenqanaba lokugqitywa kwintengiselwano ngomhla wokunika ingxelo.

Ingeniso sisambuku sokungena kweenzuzo zoqoqosho okanye inkonzo enokubakho ngexesha lokunika ingxelo xa loo mali engenayo ikhokelela ekwenyukeni kwesambuku se-asethi, ngaphandle kokunyuka okunxulumene neminikelo evela kubanini.

Utshintshiselwano lwintengiselwano yileyo apho iqumrhu lifumana ii-asethi okanye iinkonzo, okanye linamatyala acinyiweyo, kwaye linike ngokuthe ngqo malunga nexabiso elilinganayo (ukuqala ngokohlobo lwempahla, iinkonzo okanye ukusetyenziswa kwee-asethi) kwelinye iqela ngokutshintshiselana.

Ixabiso elifanelekileyo yimali ekunokutshintshwa ngayo i-asethi, okanye ityala lihlawulwe, phakathi kwabantu abanolwazi, abazimiseleyo kwintengiselwano yobude bengalo.

Imigaqo-nkqubo yoCwangciso-mali

1.5 Ingeniso elivela kwintengiselwano (iyaqhubekela)

Umlinganiselo

Ingeniso lilinganiswa ngexabiso elifanelekileyo lokuqwalaselwa okufunyenweyo okanye okufumanekileyo. Isixa-mali asithathwa njengesinokulinganiswa ngokuthembekileyo de zonke iimeko ezinokubela ezininto yokwenza nentengiselwano zisonjululwe.

Inzala, iiroyalties kunye nezabelo

Inzala ichazwa kwintshiyekela okanye kwintsilelo, kusetyenziswa indlela yenzala esebenzayo.

1.6 Ingeniso kwiintengiselwano ezingezizo ezotshintshelwano

Ukuqatshelwa

Ukungena kwezibonelelo ezivela kwintengiselwano engeyiyo eyolwananiso evunywa njenge-asethi iya kwamkelwa njengengeniso, ngaphandle nje kokuba ityala libonakaliswa ngokunxulumene nokungena okufanayo.

Njengoko iqumrhu lisanelisa isibophelelo esikhoyo esivunwayo njengetyala ngokubhekiselele ekungeneni kwezibonelelo ezivela kwintengiselwano engeyiyo eyolwananiso evunywa njenge-asethi, linciphisa isixa-mali setyala elivunyiweyo kwaye liyanakana isixa sengeniso esilingana noko kucuthwa.

Umlinganiselo

Ingeniso evela kwintengiselwano engeyiyo eyolwananiso itholekiswa kwisixa-mali sokunyuka kwee-asethi zizonke ezivunye liqumrhu.

Xa, ngenxa yentengiselwano engeyiyo eyolwananiso, iqumrhu liyiqaphela i-asethi, likwayiqaphela ingeniso elingana nesixa se-asethi elinganiswe ngexabiso layo elifanelekileyo ngomhla wokufunyanwa kwayo, ngaphandle kokuba kuyafuneka ukuba lamkele ityala. . Apho kufuneka ukuba ityala liqwalaselwe liya kulinganiswa njengolona qikelelo lwesixa-mali esifunekayo ukuze kuhlawulwe isibophelelo ngomhla wokunika ingxelo, kunye nesixa-mali sokunuswa kwee-asethi ezishiyekileyo, ukuba zikhona, zamkelwa njengengeniso. Xa ityala liye lancitshiswa emva koko, ngenxa yokuba isiganeko esirhafiswayo senzeka okanye imeko yanelisiwe, isixa-mali sokuthotywa kwetyala samkelwa njengengeniso.

Izibonelelo ezinemiqathango kunye neerisithi

Ingeniso efunyenwe kwinkxaso-mali enemiqathango, iminikelo kunye nenkxaso-mali yamkelwa njengengeniso kangangoko iqumrhu liye lathobela nayiphi na indlela, iimeko okanye izibophelelo eziqulethwe kwisivumelwano. Ukuya kuthi ga ngoku ukuba imilinganiselo, iimeko okanye izibophelelo zingafikelelwanga, ityala liyaqwalaselwa.

Inzala efunyenwe kutyalo-mali iphathwa ngokwemiqathango yesibonelelo. Ukuba ihlawulwa kumnikezeli irekhodwa njengexalenye yetyala kwaye ukuba akunjalo, ivunywa njengenzala efunyenweyo kwingxelo yokusetyenziswa kwemali.

Iinkxaso-mali ezibuyekela iqumrhu ngeendleko ezifunyenweyo zibonakaliswa kwintshiyekela okanye kwintsilelo ngendlela ecwangcisiweyo kwangelo xesha linye apho iindleko zibonwa khona.

Inkonzo ngokohlobo

Iqumrhu lithathela ingqalelo iinkonzo zesisa ezibalulekileyo kwimisebenzi yalo kunye/okanye kwiinjongo zonikezelo lwenkonzo. Ingeniso enxulumeneyo ibonakaliswa xa kunokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye amandla eenkonzo aya kuqukuqela kwiziko kwaye anokulinganiswa ngokuthembekileyo. Inkcitho ngexabiso elilinganayo ibonakaliswa ngoko nangoko ngokusetyenziswa kwenkonzo.

Apho iinkonzo zobubele zingabalulekanga kwimisebenzi yequmrhu kunye/okanye kwiinjongo zonikezelo lwenkonzo kunye/okanye zingayoneli indlela yokuqwalaselwa, iqumrhu lidiza uhlobo nohlobo lweenkonzo ezifunyenweyo ngexesha lokunika ingxelo.

Imigaqo-nkqubo yoCwangciso-mali

1.6 Ingeniso elivela kwiintengiselwano ezingatshintshiyo (iyaqhubekela)

Inkonzo yohlobo oluthile ziinkonzo ezibonelelwa ngabantu kumaziko, ngaphandle kwentlawulo, kodwa zisenokulawulwa yimiqathango. Abasebenzi bolawulo lwemali kwiqumrhu likarhulumente babonelela ngenkxaso ebalulekileyo kwiziko ekuphumezeni iinjongo zalo. Inkonzo ebonelelweyo inokulinganiswa ngokuthembekileyo kwaye ke ngoko iyanakanwa kwingxelo yokusetyenziswa kwemali kwaye idizwe kumanqaku eengxelo zemali.

1.7 Ukuguqulelwa kweemali zangaphandle

Iintengiselwano zemali yangaphandle

Intengiselwano yemali yangaphandle irekhodwa, kwingqalelo yokuqala kwiiRandi, ngokufaka isicelo kwisixamali semali yangaphandle iqondo lotshintshiselwano phakathi kwemali esebenzayo kunye nemali yangaphandle ngomhla wotshintshiselwano.

Iintengiselwano ezenziwe kwiimali zamazwe angaphandle ziguqulelwa ngokwezinga lotshintshiselwano olulawulayo ngomhla wentengiselwano. Izinto eziyimali ezifakwe kwiimali zamazwe angaphandle ziguqulelwa ngokwezinga lotshintshiselwano olulawulayo ngomhla wokunika ingxelo. Iinzuzo okanye iilahleko ezivela kuguqulo zihlawuliswa kwintsalela/intsilolelo.

1.8 Uthelekiso-manani

Apho kukho imfuneko, amanani othelekiso acazululwe ngokutsha ukuze ahambelane neenguqu kwingcaciso-ntetho kulo nyaka.

1.9 Inkcitho

Utshintshiselwano lwemali kwii-asethi namatyala

Amatyala ayacinywa xa ebonwa njengangenakuhlawuleka. Amatyala acinyiweyo alinganiselwe kwisixamali esigciniweyo kunye/okanye nenkcitho engaphantsi kweemali ebekelwe bucala. Ukucinywa kwenzeka ekupheleni konyaka okanye xa imali ikhona. Akukho malungiselelo enziweyo ngezixa-mali ezingahlawulekiyo kodwa izixamali zibhengezwa njengenqaku lokubhengeza. Zonke ezinye iilahleko ziyanakanwa xa ugunyaziso lunikiwe ukuba luqatshelwe.

Inkcitho engenaziqhamo neyilahleko

Inkcitho engenanzuzo neyilahleko ibonwa njenge-asethi kwingxelo yobume bemali de kube lelo xesha lokuba inkcitho leyo ibuyiswe kumntu onoxanduva okanye icinywe njengengahlawulekiyo kwingxelo yokusetyenziswa kwemali.

Inkcitho engekho mgaqweni

Inkcitho engekho mgaqweni ibonwa njengenkcitho kwingxelo yokusetyenziswa kwemali. Ukuba inkcitho ayivunywanganaligunya elifanelekileyo ithathwanjenge-asethi de ihlawulwe okanye icinywe njengenakuhlawuleka.

Udluliselo kunye nenkxaso

Uweliselo-mali kunye nenkxaso-mali zivunywa njengenkcitho xa ugunyaziso lokugqibela lwentlawulo lwenziwe kwisistim (ungadlulanga owe-31 kweyoKwindla wonyaka ngamnye).

1.10 Intsalela efunyenweyo

Intsalela efunyenweyo imele umahluko oshiyekileyo phakathi kwee-asethi zizonke kunye namatyala ewonke equmrhu. Nayiphi na intshiyekela kunye neentsilelo ezifunyenwe ngonyaka-mali othile zifakwa/zitsalwa kwintsalela/intsilolelo efunyenweyo. Uhlenga-hlengiso lonyaka ongaphambili, olunxulumene nengeniso kunye nenkcitho, lutsalwa/lubalelwa kwintsalela efunyenweyo xa uhlenga-hlengiso lokubuyela emva lusenziwa.

Imigaqo-nkqubo yoCwangciso-mali

1.11 Ulwazi lohlahlo lwabiwo-mali

Uhlahlo lwabiwo-mali oluphunyeziweyo lulungiselelwa ngokwemali eziinkozo kwaye lunikezelwe ngohlelo lwezoqoqosho olunxulunyaniswa neenjongo zesiphumo somsebenzi.

Uhlahlo lwabiwo-mali oluvunyiweyo lubandakanya ixesha lemali ukusuka ku-4/1/2021 ukuya ku-3/31/2022.

Inkcazo zemali zonyaka kunye nohlahlo lwabiwo-mali azikho kwisiseko esifanayo sobalo ngoko ke uthelekiso lwemali ebekelwe uhlahlo lwabiwo-mali kwixesha lokunika ingxelo lubandakanyiwe kwiNngxelo yothelekiso lohlahlo lwabiwo-mali kunye neemali ezizizo.

Ukwahluka kwezinto ezingaphezulu kwe-10% kucaciswe kumanqaku kwiNngxelo yokuthelekisa iimali eziqingqiwe kunye nezichanekileyo.

IGRAP 24 ifuna ukuba ingxelo yohlhlo lwabiwo-mali ibhengezwe ngokuthelekisana noHlahlo-lwabiwo-mali olwamkelweyo luquka ukuhlalwa kohlahlo lwabiwo-mali njengoko lupapashiwe. Abalawuli baye bamkela indlela ehambelana neNkcazo zeMali zoNyaka evumela ukuba kube lula ukubhekisa kunye nokuqondwa koHlahlo-lwabiwo-mali xa kuthelekiswa neNngxelo yokuSetyenziswa kweMali. Ulwahlulo lwenkcazo yohlhlo lwabiwo-mali ke ngoko lucacisa ngakumbi kwaye kulula kubasebenzisi ukuluqonda.

1.12 Amaqela Anxulumeneyo

Iqela elinxulumeneyo ngumntu okanye iziko elinamandla okulawula okanye ngokudibeneyo okulawula elinye iqela, okanye libe nempembelelo ebalulekileyo kwelinye iqela, okanye ngokuphendululekileyo, okanye iziko eliphantsi kolawulo olufanayo, okanye ulawulo oludibeneyo.

Ulawulo ligunya lokulawula imali kunye nemigaqo-nkqubo yokusebenza yequmrhu ukuze lifumane inzuzo kwimisebenzi yalo.

Ulawulo oludityanisiweyo kukwabelana okuvunyelweneyo ngolawulo kumsebenzi othile ngolungiselelo olubophelelayo, kwaye lubakho kuphela xa izigqibo zeqhinga lezemali nezokusebenza ngokunxulumene nomsebenzi zifuna imvume ngamxhelo-mnye yamaqela abelana ngolawulo (abaxhasi).

Intengiselwano yeqela eliyeloleneyo kukudluliselwa kwezibonelelo, iinkonzo okanye izibophelelo phakathi kweziko elinika ingxelo kunye neqela elinxulumeneyo, nokuba ixabiso liyabizwa na.

Impembelelo enkulu ngamandla okuthatha inxaxheba kwizigqibo zomgaqo-nkqubo wemali kunye nokusebenza kwequmrhu, kodwa ayilolawulo kuloo migaqo-nkqubo.

Abaphathi ngabo bantu banoxanduva lokucwangcisa, ukukhokela nokulawula imisebenzi yequmrhu, kubandakanywa nabo banikwe igunya lokulawula iziko ngokungqinelana nomthetho, kwiimeko apho kufuneka benze loo misebenzi.

Amalungu asondeleyo osapho lomntu athathwa njengaloo malungu osapho anokulindeleka ukuba aphembelele, okanye aphenjelelwe ngabo baphathi kwiinkqubano zabo neziko.

Iqumrhu likhululekile kwiimfuno zokudiza ngokunxulumene nentengiselwano yeqela elinxulumeneyo ukuba loo ntengiselwano yenzeke ngaphakathi kobudlelwane obuqhelekileyo bomboneleli kunye/okanye umxumi/umamkeli ngokwemigaqo nemiqathango engekho ngaphezulu okanye ngaphantsi evumayo kunezo kusengqiqweni ukulindela ukuba iqumrhu liyamkele ukuba esebenza nelo qumrhu okanye umntu okwimeko efanayo kunye nemigaqo nemiqathango ingaphakathi kwemilinganiselo yokusebenza eqhelekileyo esekwe sisigunyaziso esisemthethweni sequmrhu elinika ingxelo.

Imigaqo-nkqubo yoCwangciso-mali

1.12 Amaqela Anxulumeneyo (iyaqhubekaka)

Apho iqumrhu likhutshiweyo kwizibhengezo ngokungqinelana noku kungasentla, iqumrhu lichaza iinkcukacha ezibalisayo malunga nobume bentengiselwano kunye neebhalansi ezinxulumeneyo eziseleyo, ukwenzela ukuba abasebenzisi beengxelo zemali zequmrhu baqonde ifuthe lentengiselwano yeqela elinxulumeneyo kunyaka walo. isiteyithimenti sezemali.

1.13 Iziganeko emva komhla wokunika ingxelo

Iziganeko emva komhla wokunika ingxelo zezo ziganeko, zombini ezithandekayo nezingathandekiyo, ezenzeka phakathi komhla wokunika ingxelo kunye nomhla apho iingxelo zemali zigunyaziswe ukuba zikhutshwe. Zimbini iindidi zeziganeko ezinokuchongwa:

- ezo zibonelela ngobungqina beemeko ebezikho ngomhla wokunika ingxelo (uhlengahlengiso lweziganeko emva komhla wokunika ingxelo); kwaye
- ezo zibonisa iimeko ezivele emva komhla wokunika ingxelo (iziganeko ezingalungiswanga emva komhla wokunika ingxelo).

Iqumrhu liya kulungelelanisa isixa-mali esivunyiweyo kwiingxelo zemali ukubonisa uhlengahlengiso lweziganeko emva komhla wokunika ingxelo emva kokuba isiganeko senzeke.

Iqumrhu liya kubhengeza ubume besiganeko kunye noqikelelo lwesiphumo salo sezemali okanye ingxelo yokuba uqikelelo olunjalo alunakwenziwa ngokubhekiselele kuzo zonke izinto eziphathekayo ezingalungiseleli, apho ukungaxeli kunokuba nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithatyathwe ngokwesiseko. yeengxelo zemali.

1.14 Irhafu eyongeziweyo kwixabiso (VAT)

Iqumrhu likhululekile ekubhaliseleni i-VAT. Nangona kunjalo, ukuba kukho nayiphi na inkxaso-mali efunyenweyo efuna ukuba iqumrhu libhalise njengoMthengisi we-VAT, eso sicelo siya kufakwa.

Amanqaku kwiinkcazo zeMali zoNyaka

2. Imigangatho emitsha kunye nokutolika

2.1 Imigangatho kunye nokutolika okusebenzayo kwaye kwamkelwe kulo nyaka umiyo

Kulo nyaka umiyo, iqumrhu lamkele le migangatho ilandelayo kunye notoliko olusebenzayo kulo nyaka-mali umiyo nefanelekileyo kwimisebenzi yalo:

Umgangatho/Utoliko:	Umhla wokuqalisa: Iminyaka iqala okanye emva kwayo	Impembelelo elindelekileyo:
GRAP 1: Ukunikezelwa kweeNkcazo zeMali	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 2: Ingxelo yokuhamba kwemali	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 3: Imigaqo-nkqubo yoCwangciso-mali, iiNguqu kuQikelelo loCwangciso-mali kunye neempazamo	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 9: Ingeniso elivela kwintengiselwano zotshintshiselwano	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 14: Izehlo emva koMhla wokuNika iNgxelo	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 17: IPhilokhi yePropati kunye neZixhobo	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 19: Izibonelelo, amatyala anokuvela kunye nee-asethi ezinokubakho	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 23: Ingeniso elivela kwiintengiselwano ezingatshintshwanga	kuTshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 24: Ukunikezelwa kweeNkcukacha zoHlahlo-lwabiwo-mali kwiiNkcazo zeMali	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 104: Izixhobo zemali	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 108: Iimali ezifunyanwa ngokomthetho	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli
GRAP 20: Amaqela anxulumeneyo	Tshazimpuzi 1, 2020	Impembelelo yale nto ayiyomathiriyeli

Amanqaku kwiinkcazo zeMali zoNyaka

Amanani kwiwaka leRandi	2022	2021
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3. Imali kunye nemali elinganayo

Imali kunye nezinto ezilingana nemali ziquka:

libhalansi yebhanki	424	317
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Umgangatho wetyala lemali ebhankini kunye neediphozithi zexeshana elifutshane, ngaphandle kwemali ekhoyo

Imali eziinkozo kunye nemali elingana nemali iquka imali eziinkozo kunye nexesha elifutshane, utyalo-mali olumanzi kakhulu olugcinwe kumaziko ebhanki abhalisiweyo avuthwe kwiinyanga ezintathu okanye ngaphantsi kwaye axhomekeke kumngcipheko wenzala engabalulekanga, isixa-mali esifunyenweyo sezi asethi sisondele kwixabiso lazo elifanelekileyo.

4. Intlawulo ezivela kwiintengiselwano

lintlawulo zorhwebo	9	-
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lintlawulo ezihlawulwayo zihlelwa ngokwexabiso elihlawulelwayo. Isixa-mali esifunyenweyo sentengiselwano ehlawulwayo sisondele kwixabiso lazo elifanelekileyo.

5. Ingeniso yenzala

Inzala efunyenweyo	12	9
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6. Enye ingeniso evela kwintengiselwano engeyiyo eyolwananiso

Umnikelo: Inkonzo yemali	618	485
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Oku kunyuka kunxulumene negosa elinye eliqeshwe kunyaka-mali ka-2021/2022. Ngeenkukacha zoMnikelo: Inkonzo eluhlobo oluthile, jonga ibali elikwinqaku lesi-9

7. Udluliselo kunye nenkxaso efunyenweyo

Udluliselo olufunyenweyo	279	240
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8. lintlawulo zophicotho

Uphicotho lwangaphandle	68	65
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9. lindleko ngokubanzi

lintlawulo zebhanki	2	1
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Ukutya	5	-
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linkonzo zokubonisana nezangaphandle	9	7
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lindleko zabasebenzi: Inkonzo ngokohlobo	618	485
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Ukushicilelwa nopapasho	41	42
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lindleko zesixhobo sekhompyutha esingabambekiyo	24	22
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Ukuhamba kunye nokutya	14	-
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	713	557
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Ukutya:

lindleko ezenziweyo ukulungiselela intlanganiso yoqhelaniso nebibanjwe kumalungu ekomiti entsha. Zonke iintlanganiso ziqhutywe phantsi kulo nyaka-mali oldulileyo ngoko ke akukho ndleko yenzelwe ukutya.

Amanqaku kwiinkcazo zeMali zoNyaka

Amanani kwiwaka leRandi 2022 2021

9. Iindleko ngokubanzi (iyaqhubekela)

Iindleko zabasebenzi: Iinkonzo ngokohlobo

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo azalisekisa imisebenzi yesigqeba neyolawulo enxulumene neKomiti yeeLwimi yeNtshona Koloni. Abasebenzi beSebe abaxhasa iQumrhu likaRhulumente baquka iGosa lezeMali eliyiNtloko (CFO), uMlawuli: weeNkonzo zobuGcisa, iNkcubeko neeLwimi, umsebenzi wecandelo kwiCandelo loLawulo elikhankanywe ngasentla kwakunye neqela elizinikeleyo loLawulo lweZimali elixhasa iCFO. Ngelixa abasebenzi nabaLawuli abaPhezulu besenza imisebenzi eyahlukeneyo, iqela labasebenzi bezolawulo lwemali lizinikele kweli Qumrhu likaRhulumente. Ngenxa yemisebenzi eyahlukeneyo eyenziwa ngabasebenzi abakhankanywe ngentla, kunzima ukwaba ixesha elichithwa kwimisebenzi yeli Qumrhu likaRhulumente. Iinkonzo ezinxulumene nemivuzo yabo ayinakulinganiswa. Ngoko ke ingqwalasela inikwa kuphela iqela lezemali elizinikeleyo nelixhasa iCFO ekwenzeni umsebenzi wakhe njengeCFO yeli Qumrhu likaRhulumente neSebe. Ngoko ke esi sixa sichaziweyo simele iinkonzo ezibonelelwe liqela lezemali kuphela.

Ukuhamba nokutya:

Iindleko ezenziweyo ukulungiselela intlanganiso yoqhelaniso nebibanjwe kumalungu ekomiti entsha. Zonke iintlanganiso ziqhutywe phantsi kulo nyaka-mali oldulileyo ngoko ke akukho ndleko yenzelwe ukutya.

10. Imirhumo yamaLungu

Baartman, R	3	2
Willemse, E	1	-
Grootboom, G	1	-
Humphries-Heyns, A	2	3
Jama, Z	1	-
Lentz, G	3	4
Lesch, L	3	4
Malan, M	3	-
Mkhize, K	4	5
Nokwaza, L	2	3
Nyembezi, N	3	3
Vermeulen, S	4	3
	30	27

11. Imali esetyenziswa kwimisebenzi

Intsalela	98	85
Utshintsho kwinkunzi yokusebenza:		
lintlawulo ezivela kwintengiselwano	9	-
	107	85

Amanqaku kwiinkcazo zeMali zoNyaka

Amanani kwiwaka leRandi

2022

2021

12. Amaqumrhu anxulumeneyo

Ubudlelwane

Umxhasi wokuqala	ISEbe leMicimbi yeNkcubeko neMidlalo
Iqabane lobuchule	IKomishini yeNkcubeko yeNtshona Koloni
Iqabane lobuchule	ILifa leMveli leNtshona Koloni

ISEbe leMicimbi yeNkcubeko neMidlalo libonelela ngendawo yokuhlala kwiKomiti yeeLwimi yeNtshona Koloni ukuze iqhube imisebenzi yayo yolawulo neyemali.

UMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo njengoGunyaziwe oLawulayo ngumntu onxulumene neKomiti yeeLwimi yeNtshona Koloni.

Amalungu eKomiti yeeLwimi yeNtshona Koloni kunye nequmrhu njengoko kuchaziwe kwinqaku le-10 ngamaqela anxulumeneyo ngokweGRAP 20

Iintengiselwano zeqela elinxulumeneyo

Ingeniso efunyenwe kumaqela anxulumeneyo

ISEbe leMicimbi yeNkcubeko neMidlalo	279	240
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13. Ulawulo lomngcipheko

IMisebenzi yequmrhu ilibeka kumngcipheko wemali ohlukeneyo: umngcipheko wemarike (umngcipheko wexabiso lenzala elifanelekileyo, umngcipheko wenzala yemali ekhoyo), umngcipheko wetyala kunye nomngcipheko wokuhlawula amatyala.

Umngcipheko wobumanzi

Umngcipheko worhwebo ngumngcipheko wokuba iqumrhu lingakwazi ukuhlangabezana nezibophelelo zalo zemali njengoko zifuneka. Ngokweemfuno zalo zokuboleka, iqumrhu liqinisekisa ukuba kukho imali eyaneleyo ukuze lihlangabezane nezibophelelo zalo zemali ezilindelekileyo nezingalindelekanga. Zonke ii-akhawunti ezingekahlawulwa kufuneka zihlawulwe zingaphelanga iintsuku ezingama-30 zomhla wokunika ingxelo.

Uhlalutyo lobuthathaka

Ngomhla wama31 kweyoKwindla ka2022, ukuba izinga lenzala kwizixhobo zemali eziguququkayo bezikwi-1% ngaphezulu/ngaphantsi kuzo zonke ezinye izinto eziguququkayo zibambebele ngokuthe nkqi, intsalela yonyaka ibinokuba yiR4 240 ngaphezulu/ngaphantsi.

Umngcipheko wetyala

Umngcipheko wetyala ubhekiselele kumngcipheko wokuba elinye iqela lingasithobeli izivumelwano zekhontrakthi ezikhokelela kwilahleko yemali kwiqumrhu. Iqumrhu lamkele umgaqo-nkqubo wokujongana kuphela namaqela afanele ukuhlawulwa ngetyala.

Umngcipheko wetyala ubandakanya ikakhulu iidipozithi ezinkozo, izinto ezilingana nemali, izixhobo eziphuma kwizinto zemali kunye nabanamatyala orhwebo. Iqumrhu lifaka imali kuphela kwiibhanki ezinkulu ezinomgangatho ophozulu wokuma kwetyala kunye nomda wokuvezwa kulo naliphi na iqela elinye.

Akukho mida yamatyala igqithileyo ngeli xesha lokunika ingxelo, kwaye abaphathi abalindelanga nayiphi na ilahleko evela kukungasebenzi kakuhle kwala maqela.

Ubhengezo oluphezulu kumngcipheko wetyala.

Ukuvezwa kwequmrhu kumngcipheko wetyala malunga neemali-mboleko kunye nezinto ezifunyenweyo kukhawulelwe kwiimali ezikwiphepha lomncono.

Amanqaku kwiinkcazo zeMali zoNyaka

Amanani kwiwaka leRandi

13. Ulawulo lomngcipheko(iyaqhubekela)

Umngcipheko wemarike

Iqumrhu alikho emngciphekweni wemarike, ngenxa yokuba kufuneka lihlawule abatyalwayo kwiintsuku eziyi30 zokufumana i-invoyisi njengoko kufunwa yimigaqo kanondyebo kunye nePFMA.

Umngcipheko wenzala

Iprofayile yomngcipheko wequmrhu iquka imali ebolekwayo engaguqukiyo nedadayo, imali eseleyo yebhanki ebeka iqumrhu kumngcipheko wexabiso elifanelekileyo lenzala kunye nomngcipheko wemali-mboleko enokuthi ishwankathelwe ngolu hlobo lulandelayo:

Ii-asethi zemali

Urhwebo nezinye izinto ezifunyenweyo zikwizinga elimiselweyo. Abalawuli balawula umngcipheko wezinga lenzala ngokuthethathethana ngamazinga okuxhamla kwiimali-mboleko zemilinganiselo edadayo nalapho kunokwenzeka kusetyenziswa iimali-mboleko ezimiselweyo.

Ulawulo lukwanalo nomgaqo-nkqubo olungelelanisa inzala kwiimali-mboleko ze-asethi kunye nenzala ehlawulwayo kumatyala.

Umngcipheko wenzala yemali engenayo

Isixhobo semali

	Ifunwa kunyaka omnye	Ifunwa kunyaka omnye emibini	Ifunwa ngeminyaka emibini okanye emithathu	Ifunwa ngeminyaka emithathu okanye emine	Ifunwa emva kweminyaka emihlanu
Amagama entengo yesiqhelo Imali kumaziko ebhanki akhoyo ngoku	424	-	-	-	-
Iintlawulo ezihlawulwayo - Imiqathango eyandisiweyo yekhredithi	-	-	-	-	-
Imali eseleyo	424	-	-	-	-
Ixesha elidlulileyo kodwa alibonelelwanga	-	-	-	-	-

Amanqaku kwiinkcazo zeMali zoNyaka

14. Umahluko kuhlalo lwabiwo-mali

Umahluko wezinto eziphathekayo phakathi kohlahlo lwabiwo-mali kunye neemali ezizizo

14.1 Umvuzo wenzala:

Umahluko kungenxa yokuguquguquka kwizinga lenzala.

14.2 Imirhumo yamalungu:

Umahluko ubangelwe kukuhla kwenani leentlanganiso kwaye kuqhutywa yimfuno.

14.3 Iintlawulo zophicotho:

Umahluko ubangelwe ikakhulu kukuhla kweendleko zophicotho-zincwadi.

14.4 Iindleko ngokubanzi:

Umahluko ubangelwa ikakhulu yintsebenziswano yeprojekthi neSebe leMicimbi yeNkcubeko neMidlalo, okukhokelela kwinkcitho enganeno kunoko bekucwangcisiwe.

15. Intsebenzo yeB-BBEE

Ulwazi lokuthotyelwa koMthetho weB-BBEE lubandakanyiwe kwingxelo yonyaka phantsi kwecandelo elinesihloko esithi B-BBEE Compliance Performance Information.

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