Western Cape Government

Cultural Affairs and Sport

ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape

Annual Report
2019/2020

The images contained on the cover of Heritage Western Cape's Annual Report 2019/2020:

1. The Old Granary, Cape Town Metropolitan (-34.040800 S, 18.370020 E)
2. Lwandle Labour Hostel, Cape Town Metropolitan (-34.117800 S, 18.833110 E)
3. Imam Haron Gravesite, Cape Town Metropolitan (-33.983890 S, 18.486450 E)
4. Rocklands Civic Centre, Cape Town Metropolitan (-34.063760 S, 18.608250 E)

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PART A: GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME	Heritage Western Cape
LEGAL FORM OF ENTITY	Public Entity
NATURE OF BUSINESS AND PRINCIPAL ACTIVITIES	To identify, protect, conserve, manage and promote heritage resources in the Western Cape
REGISTRATION NUMBER	N/A
PHYSICAL ADDRESS	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town 8001
POSTAL ADDRESS	P. O. Box 1665 Cape Town 8000
TELEPHONE NUMBER/S	021 483 9598
FAX NUMBER	021 483 9845
EMAIL ADDRESS	ceoheritage@westerncape.gov.za
WEBSITE ADDRESS	www.hwc.org.za
EXTERNAL AUDITORS	Auditor-General of South Africa
BANKERS	Nedbank and ABSA
COMPANY/ BOARD SECRETARY	N/A

2. LIST OF ABBREVIATIONS/ACRONYMS

Acronym	Full Names
AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
APM	Archaeology, Palaeontology and Meteorites Committee
BAR	Basic Assessment Report
BELCOM	Built Environment and Landscapes Committee
BID	Basic Information Document
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CMF	Conservation Management Framework
CMP	Conservation Management Plan
CoCT	City of Cape Town
DCAS	Department of Cultural Affairs and Sport
DERM	Directorate Enterprise Risk Management, Department of the Premier
EE	Employment Equity
EIA	Environmental Impact Assessment
EIR	Environmental Impact Report
EPWP	Expanded Public Works Programme
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
EXCO	Executive Committee
GRAP	Generally Recognised Accounting Practice
HIA	Heritage Impact Assessment
HWC	Heritage Western Cape
HOMS	Heritage Officers Meeting
IACOM	Impact Assessment Committee
IGIC	Inventories, Grading and Interpretations Committee
MEC	Member of the (Provincial) Executive Council
MTEF	Medium-Term Expenditure Framework
NEMA	National Environmental Management Act
NHRA	National Heritage Resources Act

Acronym	**Full Names**
NID	Notification of Intent to Develop
NPA	National Prosecuting Authority
PAIA	Promotion of Access to Information Act
SAHRA	South African Heritage Resources Agency
SAHRIS	South African Heritage Resources Information System

3. FOREWORD BY THE CHAIRPERSON

It is my privilege to table the Annual Report of Heritage Western Cape for the financial year ending on 31 March 2020. Our Council is fairly new and was appointed by the Provincial Minister of Cultural Affairs and Sport, Ms Anroux Marais for a period of three years starting from 1 November 2019 to 31 October 2022. The new Council was inaugurated by Premier Alan Winde and Minister Marais on 23 October 2019.

The first task of the newly appointed Council was to appoint new members of its committees. The bulk of the work of Heritage Western Cape is done through the committees. Our Council is very grateful to heritage professionals who volunteer their services to serve on these committees. The process of managing heritage resources in a fast-growing province like Western Cape is very complex and requires diligence and very specialised skills. This is evident in the number of cases before the Tribunals and courts that are increasingly being determined in favour of Heritage Western Cape.

These gains would not have been possible without the dedication of the staff of the Department of Cultural Affairs and Sport who despite all the odds managed to deliver a sterling service. Council is of the view that more staff is needed in order to execute its mandate optimally. Of concern is also the salaries paid to the professional staff members. There is a high staff turnover due to the salaries of professional staff members not being competitive in the market. This is something that deserves urgent attention to continue to deliver a high-quality service to the people of our province. This is more crucial since most applications are now processed in-house.

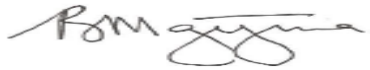
During the period under review, Council has also reviewed its delegations based on the legal opinion that confirms that the Council of Heritage Western Cape is the Accounting Authority. In the past this function was carried out by an official within the Department of Cultural Affairs and Sport. Our Council benefitted immensely from training provided by the Chief Financial Officer (CFO) and now has a better understanding of its fiduciary duties. Some changes were made to the Accounting Authority delegations to enable Council to fulfil this noble role. There were also minor changes to the committee delegations. The Inventories, Grading and Interpretations Committee was given a wider mandate to also approve applications for the registration of conservation bodies.

Heritage Western Cape is very humbled that during this period under review it has formally protected three heritage sites linked to the history of slavery. The Imam Haron gravesite in Mowbray, the Al Jaamina Mosque in Claremont and a portion of Lourensford Farm, Vergelegen, were officially given provincial heritage site status. This is in line with the symbolic reparations process envisioned in the National Heritage Resources Act. The

Rocklands Civic Centre in Mitchells Plain where the United Democratic Front was founded in 1983, has been referred to the South African Heritage Resources Agency for consideration as a National Heritage Site.

The Council of Heritage Western Cape is also concerned about the slow progress made by municipalities in applying for competence to undertake their functions in terms of the National Heritage Resources Act, No. 25 of 1999 (NHRA). Council has resolved to undertake roadshows to all the districts of the province to make municipalities aware of their responsibilities and to encourage them to apply for competence. These plans have been disrupted by COVID-19. This is something that Council hopes to undertake as soon as it is practical and possible.

I would like to thank the past Chairperson of Council, Dr Antonia Malan and the previous council for the smooth transition and for passing the baton to us. We understand the enormous responsibility placed on our shoulders and we are very humbled by this privilege bestowed upon us to serve the people of our beloved province. Words of appreciation also go to the Chief Executive Officer of Heritage Western Cape and his staff for doing all the heavy lifting making our work as Council very easy. We would also like to extend our thanks to the CFO, Ms. Brenda Rutgers, and her division for helping us to manage our finances in an efficient and economic manner. We are very grateful to Mr Guy Redman, Chief Director and Mr Brent Walters, the Head of Department and Ms Anroux Marais, the Provincial Minister for supporting the work of Heritage Western Cape. Without their support, the gains reflected in this Annual Report would not have been achieved. Finally, a word of gratitude to fellow Council and committee members of Heritage Western Cape for their dedication and commitment to create possible and plausible futures for all our pasts. Camagu, makube chosi kube hele!



Chairperson of Council
Mr Bongani Mgijima
30 October 2020

4. CHIEF EXECUTIVE OFFICER'S OVERVIEW

Introduction
Heritage Western Cape's mandate to identify, protect, conserve, manage and promote heritage resources is undoubtedly a daunting task if one considers the nature of the diverse heritage that is within the province. During the year under review the term of the previous council expired on 31 October 2019. The previous council prepared a handover report which included its activities and key areas which they could not conclude during their term. The current council, appointed from 1 November 2020 for a three-year term, was inaugurated by the Premier of the Western Cape, Mr Winde.

The aftermath of the Wuppertal fire disaster preoccupied the activities of HWC and its committees. The fire destroyed more than half of the church werf and community houses. As Wuppertal enjoys formal heritage protection, council, committee members and staff supporting HWC spent more time during the year under review monitoring the restoration process and ensuring that necessary heritage approvals were granted expeditiously.

Heritage Western Cape was invited to participate in the Premier's Fixed Capital and Property Development War Room. The War Room sought to identify key areas that stifle economic growth in the Cape Metro and other economic zones in the Western Cape. During the interviews with the property development sector, a number of perceived inefficiencies were identified. In response, HWC engaged with the sector and began a plan to improve these inefficiencies as identified. For example, HWC instituted a system to time and communicate the progress of the agenda items during committee meetings and made these public. The positive spin-off was that applicants come to a meeting when their item is about to be heard instead of waiting from the beginning of the meeting.

HWC has found the City of Cape Town to be competent to manage various sections of the NHRA at a local level. It is furthermore in discussion with the City to discuss the delegation of certain powers to it to manage other sections of the NHRA, for example Section 34 which deals with the issuing of permits in respect of buildings over 60 years old.

Processing of applications
The processing of heritage applications is one of the major functions of HWC. Council has updated a framework of delegations in order to ensure that some of its work is performed by committees. The following committees are fully constituted and functional: Archaeology, Palaeontology and Meteorites Committee (APM); Built Environment and Landscape Committee (BELCom); Inventories, Grading and Interpretations Committee (IGIC); Impact Assessment Committee (IACom); Appeals Committee; and Heritage Officers' Meetings (HOMs). The role of HOMs became evident as approximately 89% of all heritage decision were taken by this committee during the year under review.

Protection and promotion of heritage resources

Formal protection of heritage resources forms an important tool to manage heritage that is deemed significant. The year 2019 was the 50th commemoration of the death of Imam Abdullah Haron. Heritage Western Cape partnered with the Imam Haron Foundation and declared the gravesite of the Imam and the Mosque where the Iman served as Provincial Heritage Sites. Such was in line with HWC's strategic goal of contributing to the transformation of the heritage landscape in the Western Cape. Furthermore, HWC declared the historical core of Vergelegen as a Provincial Heritage. This declaration was to recontextualise the historical role of Vergelegen. The property is on the Tentative List of UNESCO World Heritage Sites.

The provisional protection of the Riverclub, in Observatory, and the appeal that was lodged with the Minister's Independ Tribunal generated media attention. The Tribunal found that the decision by HWC was indeed within its right to impose the provisional protection and ruled in favour of HWC.

World Heritage Site matters

Heritage Western Cape has continued to collaborate with the Department of Cultural Affairs and Sport to develop a Nomination Dossier for the Emergence of Early Modern Humans: Pleistocene Occupation Sites. The South African World Heritage Convention Committee is updated regularly about the status of the Nomination Dossier. While the Nomination Dossier is being finalised HWC forms part of the Interprovincial Steering Committee which seeks to ensure that there is a much wider coordination between the Western Cape, Eastern Cape and KwaZulu-Natal provinces.

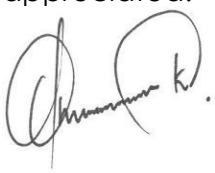
Spending Trends

2019/2020				2018/2019		
Programme / activity/objective	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	3 561	4 119	*(558)	4 079	4 647	(568)

The over expenditure is mainly related to the GRAP 23 non-cash adjustment made for salaries (employee cost: R586 000) in respect of the financial management staff component. In terms of GRAP 23 the salaries paid by department to the financial management component of the HWC meets the criteria of service in-kind.

Appreciation

In conclusion I would like to thank the Minister of Cultural Affairs and Sport for her leadership and support to the entity. I further extend my appreciation to the Audit Committee and other oversight bodies who conducted a critical appraisal of HWC's performance throughout the year. The Head of Department and DCAS senior management team continue to provide much required oversight to the entity, such contribution is appreciated.



Chief Executive Officer
Dr Mxolisi Dlamuka
30 October 2020

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

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

All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General.

The annual report is complete, accurate and is free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the SA GRAP standards applicable to the public entity.

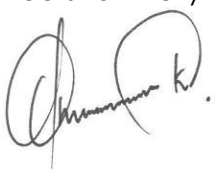
The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The accounting authority is responsible for establishing and implementing a system of internal control 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 2020.

Yours faithfully



Chief Executive Officer	Chairperson of the Board
Dr Mxolisi Dlamuka	Mr Bongani Mgijima
30 October 2020	30 October 2020

6. STRATEGIC OVERVIEW

6.1. Vision

Inclusive, transformed, people-centred, sustainable management of heritage resources in the Western Cape.

6.2. Mission

Heritage Western Cape ensures and implements the inclusive identification, sustainable and integrated management, conservation and promotion of tangible and intangible heritage resources in order to contribute to transformation and nation building.

6.3. Values

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

7. LEGISLATIVE AND OTHER MANDATES

Heritage Western Cape, a schedule 3C Public Entity, regards the legislative mandate on which its overall functioning is based as binding in terms of the following:

- To promote good governance at all levels;
- To empower communities to nurture and conserve the heritage resources so that they may be bequeathed to future generations;
- To lay down general principles for governing heritage resources management throughout the Western Cape; and
- To introduce an integrated system for the identification, protection, conservation, management and promotion of heritage resources in the province in terms of the NHRA and its regulations.

7.1 Constitutional Mandates

Section	Direct Responsibility of Heritage Western Cape
Constitution of the Republic of South Africa, 1996	
Section 24(b)(ii): Environment	Heritage Western Cape must, by legislative and other measures, regulate and monitor the promotion of conservation of the heritage environment in the Western Cape. This may not be exercised in a manner inconsistent with any provision of the Bill of Rights. Annual reports on this mandate must be submitted to the Western Cape Provincial Parliament.
Section 31: Cultural, religious and linguistic communities	Heritage Western Cape must ensure that its programmes and projects take into account the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and intergovernmental relations	Heritage Western Cape cooperates with all spheres of government. In terms of its mandates, HWC works in close cooperation with the Department of Cultural Affairs and Sport, the South African Heritage Resources Agency (SAHRA) and municipalities in the Western Cape.
Schedule 4A: Functional Areas of Concurrent National and Provincial Legislative Competence	Heritage Western Cape works closely with the South African Heritage Resources Agency regarding heritage matters especially National Heritage Sites that are located within the Western Cape.
Section 195: Basic values and principles governing public administration	Heritage Western Cape officials must adhere to the provisions of section 195, which provides a description of the democratic values and principles governing public administration. Section 195(1)(*b*) requires the promotion of the efficient, economic and effective use of resources. This implies that programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.

Constitution of the Western Cape, 1997	
Section 81	Heritage Western Cape must implement policies to actively promote and maintain the welfare of the people of the Western Cape, specifically with regard to the protection and conservation of the natural historical, cultural historical, archaeological and architectural heritage of the Western Cape for the benefit of present and future generations. Heritage Western Cape must implement specific policies in this regard.

7.2 Legislative mandates

National Legislation	Reference	Description
Public Finance Management Act, 1999	Act 1 of 1999	The Public Finance Management Act (PFMA): • regulates financial management in national and provincial governments, listed or unlisted public entities, constitutional institutions and provincial legislatures. • ensures that all revenue, expenditure, assets and liabilities of these institutions are managed efficiently and effectively; and defines the responsibilities of persons entrusted with financial management in these bodies.
Promotion of Access to Information Act, 2000	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state and private bodies. Among other things, HWC and every other public and private body must: • compile a manual that explains to members of the public how to lodge an application for access to information that the body holds; and • appoint an information officer to consider requests for access to information held by the body.
Promotion of Administrative Justice Act, 2000	Act 3 of 2000	This Act: • sets out the rules and guidelines that administrators must follow when making decisions; • requires administrators to inform people about their right to review or appeal and their right to request reasons; • requires administrators to give reasons for their decisions; and

National Legislation	Reference	Description
		• gives members of the public the right to challenge the decisions of administrators in court.
Protection of Personal Information Act, 2013	Act 4 of 2013	This Act places a responsibility on institutions to ensure the following: • To promote the protection of personal information processed by public and private bodies; and • To introduce certain conditions so as to establish minimum requirements for the processing of personal information. As HWC collects personal information in the processing of applications, the POPI Act needs to be complied with.
National Heritage Resources Act, 1999	Act 25 of 1999	Heritage Western Cape derives its mandate from this legislation. Furthermore, the Act empowers HWC to perform the following: • To identify, record and assess relevant heritage resources within Western Cape; • To protect and manage heritage resources within the Western Cape; and • To establish policies, objectives and strategic plans for heritage resources management.
World Heritage Convention Act, 1999	Act 49 of 1999	Heritage Western Cape, in compliance with this Act, ensures that sites that are nominated for World Heritage Site status must be formally protected and where necessary provide support with ongoing conservation and periodic reporting.
Western Cape Heritage Resource Management	PN 336 of 25 October 2002, PN 298 of 29 August 2003,	Regulations provide for the practical implementation of heritage management in the Western Cape.

National Legislation	Reference	Description
Regulations	PN 212 of November 2004, PN 106 of 31 March 2005. PN 7497/2015 of September 2015.	

7.3 Case law

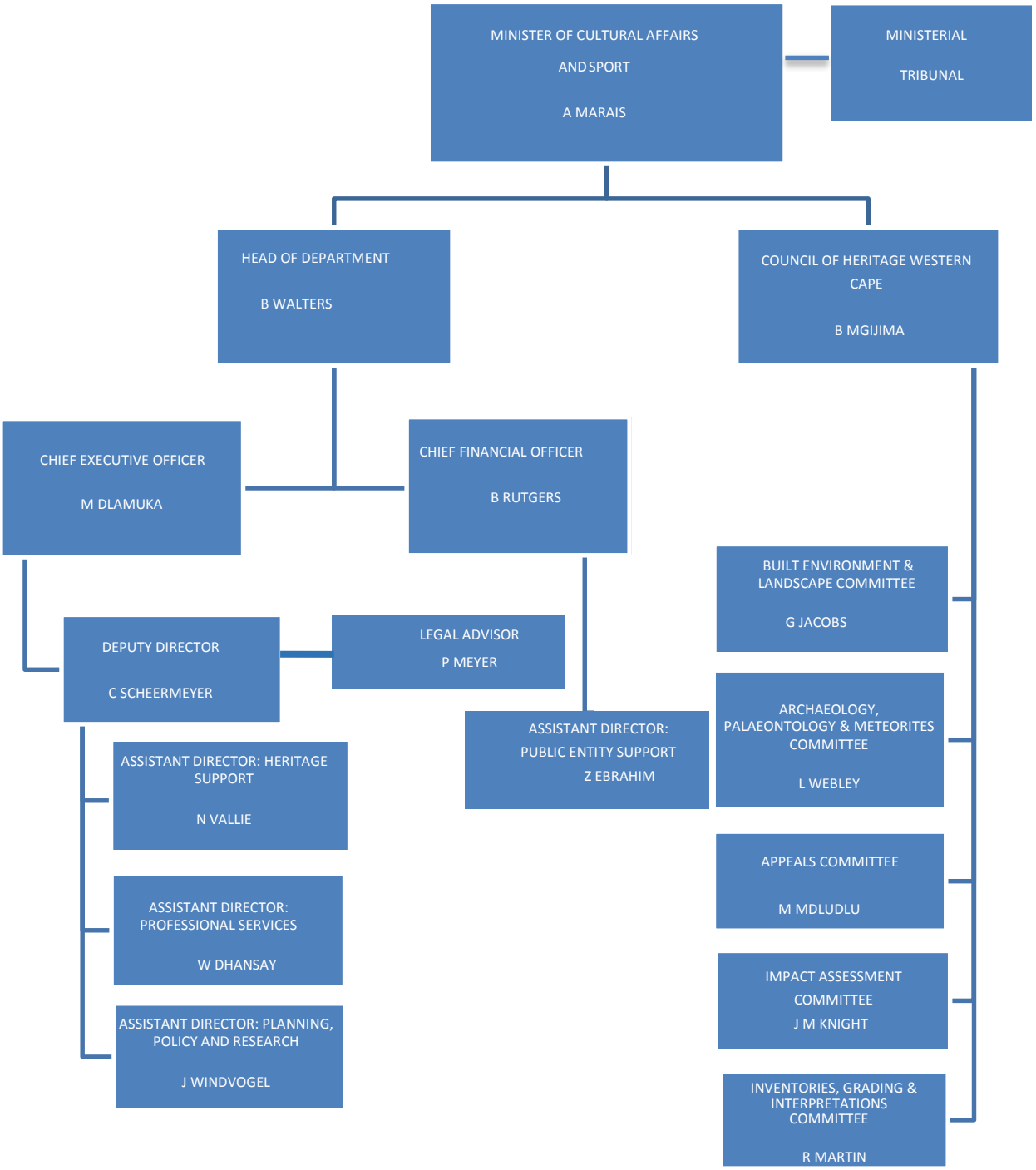
Court Case	Reference	Description
Louis Johannes Raubenheimer v the Trustees of the Hendrik Johannes Bredenkamp Trust and Others	Western Cape High Court, case no. 10228/2004	The judgment deals with what constitutes a "bona fide interest" in a decision of a heritage authority which will convey locus standi to appeal in terms of the NHRA. The Court found that it had to be a real interest and not just a sentimental attachment to the heritage resource.
Top Performers (Pty) Ltd v Minister of Cultural Affairs and Recreation	Western Cape High Court, case no. 5591/2005	This judgment had a profound impact on the appeal processes of the tribunals appointed by the MEC in terms of section 49 of the National Heritage Resources Act, 1999, read with Regulation 12 of PN 336 of 2003. DCAS and the MEC took corrective steps to ensure fair administrative processes and make provision for the admission of new evidence into the record of a tribunal process, as well as better compliance with the rules of natural justice in terms of the *audi alteram partem* maxim.
The Chairpersons' Association v Minister of Arts and Culture	Supreme Court of Appeal, case no. 25/2006	This judgment sets out what constitutes adequate consultation with local communities and other stakeholders in respect of proposed changes to geographical names. DCAS and the Western Cape Provincial Geographical Names Committee established by the MEC are important role players in the implementation of the relevant legislation, especially with respect to the facilitation of consultation with stakeholders and communities. They must take this judgment into account in the processes and procedures they use to manage proposed changes to geographical names.

Court Case	Reference	Description
Qualidental Laboratories v Heritage Western Cape	Supreme Court of Appeal, case no. 647/2006	This judgment confirmed the powers conferred on the MEC and Heritage Western Cape to impose conditions on a development in terms of section 48 of the National Heritage Resources Act, 1999.
South African Heritage Resources Agency v the Arniston Hotel Property (Pty) Ltd and One Other	Western Cape High Court, case no. 5446/2006	The judgment deals with the matter of work approved under the National Building Regulations prior to the institution of a formal protection in terms of the NHRA and issues of validity of a notice of provisional protection.
Willows Properties (Pty) Ltd v Minister of Cultural Affairs and Sport	Western Cape High Court, case no. 13521/2008	The applicant filed an urgent application in the High Court to compel the MEC to make a decision or, alternatively, to issue the Record of Decision in respect of an appeal lodged with the MEC in terms of section 49 of the National Heritage Resources Act, 1999, read with regulation 12(7) of PN 336 of 2003. The impact of the judgment on DCAS is that it must ensure that tribunals issue Records of Decision in good time. Corrective measures have been implemented.
Waenhuiskrans Arniston Ratepayers Association and Another v Verreweide Eiendomsontwikkeling (Edms) Bpk and Others	Western Cape High Court, case no. 1926/2008	The Court considered whether the South African Heritage Resources Agency or Heritage Western Cape have jurisdiction in respect of sites that have been graded by SAHRA as Grade 1 sites in terms of sections 35 and 36 of the National Heritage Resources Act, 1999. The Court found that, in such cases, SAHRA has jurisdiction. The implication of this judgment for HWC is that the Department must provide legal assistance to Heritage Western Cape to interpret the legislation, and it must ensure that HWC acts within its legal mandate.

Court Case	Reference	Description
Peter Gees v the Provincial Minister of Cultural Affairs and Sport, Western Cape, the Chairperson, Independent Appeal Tribunal, Heritage Western Cape, the City of Cape Town, City Bowl Ratepayers; & Residents' Association	Western Cape High Court, case no: 6205/2015	The Court has confirmed that, despite the facts in this case are different than in the Qualidental case, the imposition of conditions are within the parameters of the National Heritage Resources Act, 1999 and are consistent with the overall scheme of the Act. Conditions can be imposed in a permit for demolition of an existing structure older than 60 years in terms of section 34(1) of the Act provided that they are imposed for a clear heritage purpose.
Piketberg Local Heritage Committee and Another v Liebco Vleishandelaars Edms Bpk and others (Heritage Western Cape 2nd Respondent)	Western Cape High Court, case no. 1103/ 2016	Application for review of a decision of HWC's Built Environment and Landscape Committee (BELCom). Permission was granted by BELCom to demolish a building on Erf 207 Piketberg. The Piketberg Heritage Committee applied to the High Court to review the decision as the provisions of PAJA were not complied with. The Court considered HWC's present policy of requiring consultation only with registered conservation bodies and held that, as the decisions taken had the potential to affect members of the general public, broader public consultation was required. This will mean that applicants will be required to advertise proposals for comment from the general public.

Court Case	Reference	Description
Bryer NO and others v HWC	Western Cape High Court, case no. 16392/2017	Application for review of a decision of HWC to impose a stop works order and a declaratory as to whether an application in terms of section 38 of the NHRA was necessary. This hinged on the definition of the trigger factor in S38(1) of a "site greater than 5000m2". Heritage Western Cape had consistently used the erf size as the trigger. The applicant argued that "site" did not mean "erf", and that in this specific case, the erf, although larger than 5000m2, it was notionally divisible into two separate sites. The court agreed with this argument. It is important to note that the court did not hold that the site was equivalent to the development footprint. The erf size may still be indicative of the site size, but a more nuanced approach is necessary.
Bo-Kaap Civic and Ratepayers Association v City of Cape Town	Western Cape High Court, case no, 7031/2017	Heritage Western Cape joined as an applicant in this application to review the decision of the City of Cape Town to permit the construction of a multi-storey development on this site which is partially in an HPOZ, and borders on the historic Bo-Kaap. Heritage Western Cape argued that the proximity of the development to two provincial heritage sites meant that it would "alter" the provincial heritage sites and that a permit in terms of S27 of the NHRA should be obtained. The court did not accept this argument. It also declined to review the decision of the City of Cape Town.

8. ORGANISATIONAL STRUCTURE



PART B: PERFORMANCE INFORMATION

1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The AGSA/auditor currently performs the necessary audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with no material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 70 of the Report of the Auditors Report, published as Part E: Financial Information.

2. SITUATIONAL ANALYSIS

2.1. Service Delivery Environment

The transition of the Western Cape Government into the sixth administration presented a change in the policy environment and an articulation of the service delivery imperatives. The Provincial Strategic Plan presents Vision Inspired Priorities, which are linked to the 2019-2024 Medium Term Strategic Framework. Both plans support the implementation of the long-term National Development Plan, vision 2030. These Priorities include:

The VIPs, as outlined in the Provincial Strategic Plan are as follows:

- Safe and Cohesive Communities
- Growth and Jobs
- Empowering People
- Mobility and Spatial Transformation
- Innovation and Culture

These are the building blocks and policy imperatives of the Western Cape Government. Heritage Western Cape identified both Safe and Cohesive Communities, and Empowering People as its key focus areas.

While the mandate of HWC is derived from the National Heritage Resources Act, the context within which it executes its service delivery is part of the Western Cape Government. HWC participated in transversal projects as part of government's Whole of Society Approach (WOSA). These are cooperative relationships between government departments, municipalities, private sector, citizenry and relevant institutions to identify problem areas related to projects 'on the ground' and work collectively to bring them to a successful conclusion for the benefit of local communities. The WOSA approach has defined the way in which the Western Cape Government needs to operate and HWC has taken cognisance of the vision of the Province which is "A safe Western Cape where everyone prospers".

The Western Cape has been experiencing an increase in its population in the past 10 years. In line with the global trends, the population of the City of Cape Town is expected to increase with an additional 1 million people by 2026. Such presents a nexus for Heritage Western Cape to ensure that heritage resources are not only preserved but managed in a sustainable manner. This further requires that a balance is maintained between the growth needs of both Cape Town and the province and the mandate to protect heritage resources. These needs must be taken into consideration when heritage decisions are made.

Heritage Western Cape was represented in the Fixed Capital and Property Development War room, an initiative launched by the Premier of the Western Cape to identify blockages to economic growth. The war room was structured in a way that ensured that it listened to the stakeholders on how they experience the Western Cape Government's services, identify blockages and come up with innovative suggestions to improve on service delivery and thus contribute to economic growth. Through the war room HWC embarked upon the following key initiatives:

- Introduced time slot to the agenda of committee meetings so that applicants do not have to spend the whole day waiting for their cases to be presented to a committee;
- Provided a live update on the progress of application during the course of committee meetings. This is being done using a *SLIDO* online platform.
- The website of HWC is being improved to ensure that it become a tool to promote heritage resources management and infographics on how heritage applications are made.
- The need for heritage registers and heritage areas was also identified as a crucial aspect as it provides certainty to developers.
- The need to encourage local authorities to become competent to manage local heritage resources which will lead to efficient decision making at a local level.

The vision, mission and values of HWC have been redefined over the previous two financial years. This has been a reflection of the reading of the operational and receiving service delivery environment and as such, HWC identified key areas which underscore its key priorities derived from its legislative mandate as follows:

- Building an efficient heritage resources management system that enables stakeholders and communities to have confidence in the work of HWC;
- The declaration of significant heritage resources as provincial heritage sites in order to reflect the diversity of the province and heritage of communities who were neglected in the past;
- Reaffirming the relationship with municipalities and conservation bodies in order to ensure compliance with the NHRA, in particular with conditions set in permits and other records of decisions;
- Undertaking outreach programmes to communities in order to highlight the positive and stabilising effects that heritage can have in resolving social ills, creating social inclusion and building active citizenship; and
- Improving the understanding of the value of heritage resources through the use of explanatory signage.

The role of local conservation bodies and interest groups has underscored the principle of a holistic societal approach to managing heritage and to better service delivery of the WCG. HWC relies on the role of conservation bodies, interested heritage groups in local communities and depends on an active and engaged citizenry to assist in the identification, promotion and integrated and active management of heritage resources in the province. The intention as set out in the Preamble of the NHRA is for HWC to "enable and encourage communities to nurture and conserve their legacy so that they may be bequeathed to future generations." HWC forms an integral part of the value change in the service delivery context of the WCG.

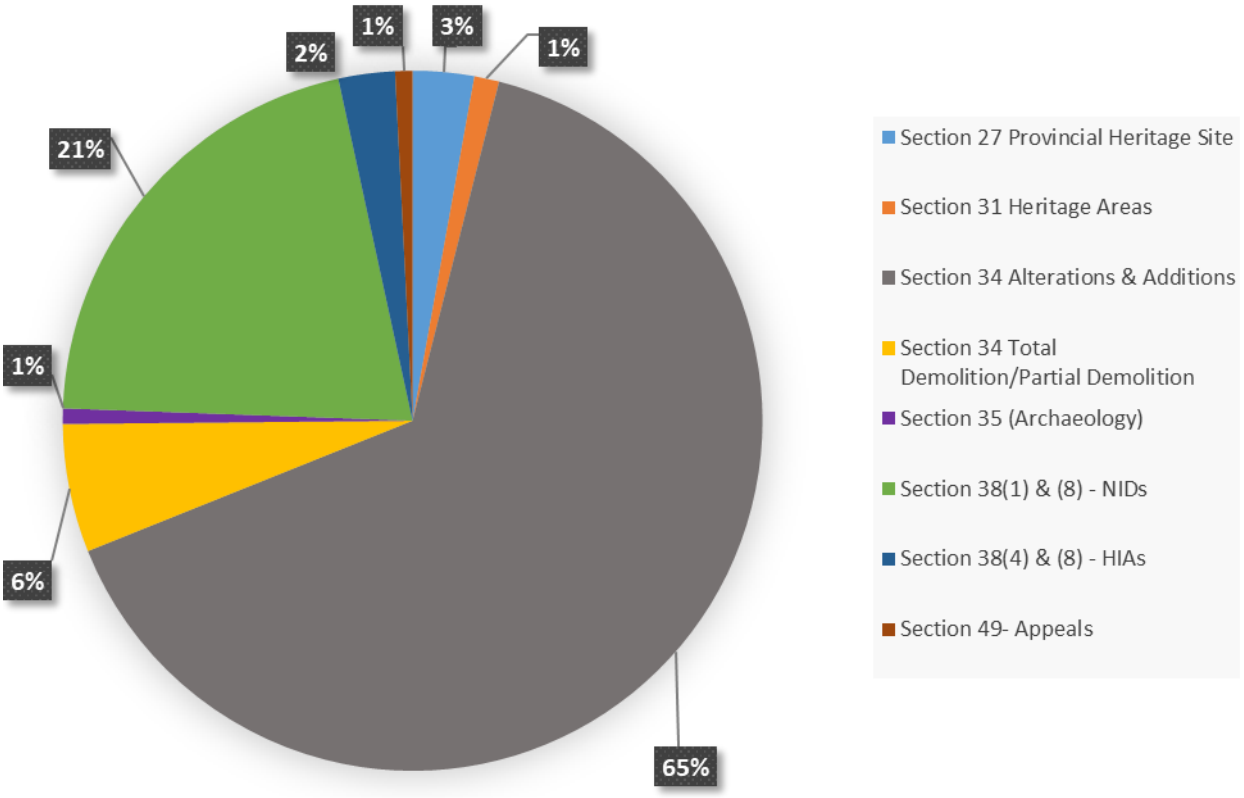
2.1.1 Summary of applications, heritage reports and enquiries

While the NHRA provides for a variety of activities to be undertaken by a provincial heritage resources authority, the bulk of the work of HWC still comprises the processing of applications under the terms of Chapter II of the Act. During the year under review HWC received 2 260 heritage applications. Of the total number of applications, 2 066 of the applications were processed by way of a decision or comment at the HOMs meetings. The HOMs meetings are meetings at which officials of HWC, as delegated by Council, make decisions or comment on applications triggered in terms of the NHRA. Further breakdown on the work of committees in respect of applications dealt with is reflected in the figures presented below.

2.1.2 Number of applications per year

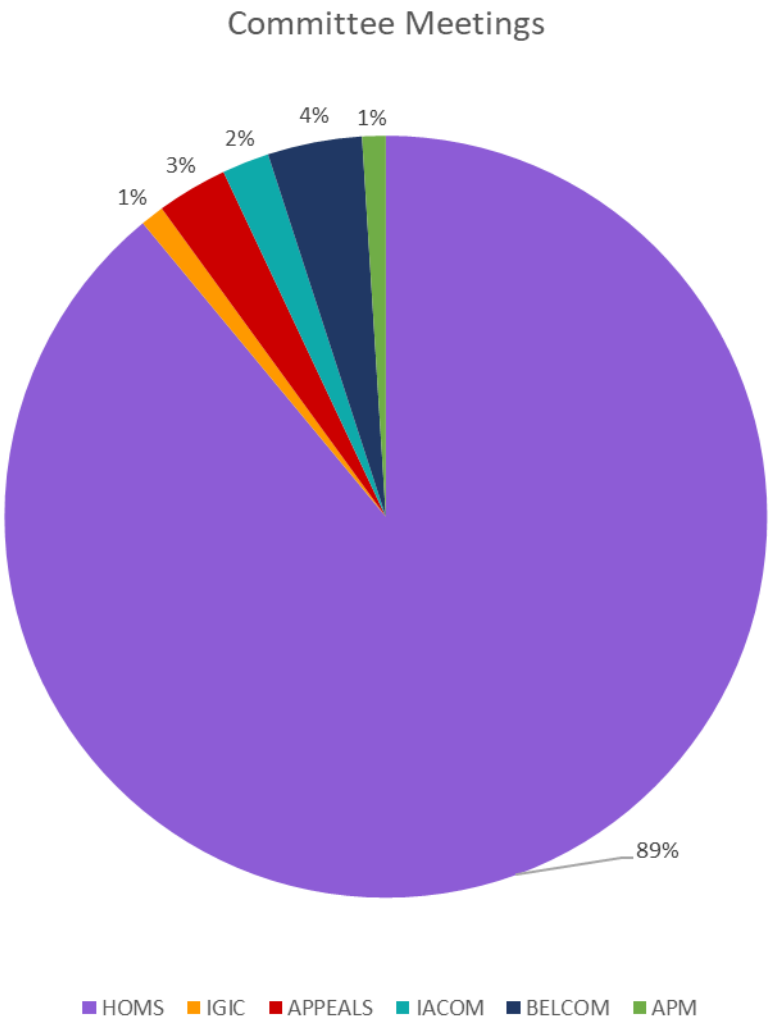
The bulk of applications pertained to development applications and those related to alterations, additions or total demolition to structures older than 60 years in terms of the NHRA. Of the 2 260 applications received by HWC, 64 were applications made pertaining to the management of Provincial Heritage Sites. 17 permit applications for the excavation or research of archaeological or paleontological sites or objects were received. The following graph below illustrates types of applications received by HWC:

Types of applications received by HWC



2.1.3 Processing of applications by HWC Committees

Applications to HWC are processed by the following committees: Archaeology, Palaeontology and Meteorites (APM); Built Environment and Landscapes Committee (BELCom); Inventories, Grading and Interpretations Committee (IGIC), Impact Assessment Committee (IACom); Appeals Committee and Heritage Officers Meetings (HOMs). Council has expanded the delegations to enable HOM's to deal with applications that are more complex and those that have objections. The graph below illustrates the percentage of applications processed by each committee.



2.1.4 Internal appeals process

Section 49 of the NHRA requires HWC to establish an internal system of appeals, which must be considered either by the Council or an Appeals Committee. Regulations made by HWC provide that the Appeals Committee must be comprised of two Council members and up to three additional members. The Appeals Committee considers appeals by any party to an application (applicant or interested and affected parties) who is dissatisfied with a decision of one of HWC's committees. During the financial year under review, a total of 40 appeal applications were lodged with the Appeals Committee.

2.1.5 Appeals to the Independent Ministerial Tribunal

If any member of the public or an applicant is not satisfied with a decision of the Appeals Committee, they have an opportunity to escalate their appeal to the Minister of Cultural Affairs and Sport in terms of section 38(6) and 49 of the NHRA. The Minister is empowered to establish an Independent Tribunal consisting of three experts having expertise in heritage matters or law.

During the financial year under review five decisions were referred to the Ministerial Independent Tribunal and all were decided in favour of HWC's original decisions.

2.1.6 Digitisation and Information Management

The role of HWC is to identify, protect and promote heritage resources of significance, to manage not only the physical aspects of the resources, but also the information it obtains in respect of such resources. Section 24 (1)(f) of the NHRA requires HWC to maintain a database of heritage resources and to report on such information to the national heritage resources agency SAHRA on a regular basis. HWC will be moving to utilising the South African Heritage Resources Information System (SAHRIS) an online heritage resources management system hosted by SAHRA.

Greater accessibility and visibility on a digital management platform has many benefits to heritage resources management. This results in greater access to information for local communities and conservation bodies who take an active interest to heritage resources management. In line with this, HWC began the process of changing the face of its website and hopes to present a user friendly, appealing, accessible public interface. Dissemination of information and access to information is critical if local communities are able to engage with HWC on various digital platforms.

On the eve of the financial year end South Africa moved to close its borders due to the outbreak of a world-wide COVID-19 pandemic. The closure of offices has meant the need to be accessible on digital platforms. The need for innovative approaches, partnerships and cooperative relationships with other heritage authorities such as SAHRA, has been shown to be indispensable to move forward successfully with service delivery as globally and locally the landscape of learning, interaction and business is changing. HWC is confident its utilisation of SAHRIS and redesign of its website is a step in the right direction.

2.2. Organisational environment

The Department of Cultural Affairs and Sport provided a subsidy, staff and operational support to HWC in order to enable it to implement the NHRA. HWC has continued to ensure that service delivery targets of the organisation are met in spite of challenges in the sector and staff limitations. Furthermore, HWC has received additional support from DCAS through the EPWP programme.

The functioning of HWC is overseen by a Council which consists of specialists in the fields of architecture, town and regional planning, urban planning, archaeology, social history and law. On 1 November 2019 Minister of Cultural Affairs and Sport and Premier of the Western Cape inaugurated the new Council. The Council appointed its committees in order to ensure that HWC executes its mandate with efficacy and efficiency. Council held a strategic planning session in February 2020 in which it identified key pillars that would guide operations during its term of office.

The role of the Heritage Officer's Meetings continued to grow as it processed all applications and took decisions and referred them to other committees depending on the expertise required. During the current financial year 89% of heritage decisions were made by HOMs. The work of the committees such as BELCom and IACom continues to grow annually due to the increased complexity of applications that are submitted to HWC. This has resulted in an increased number of BELCom and IACom meetings, as applications where conservation bodies and interested and affected parties have raised objections, are referred to these committees.

2.3. Strategic Outcome Oriented Goals

Strategic Outcome Oriented Goal	To identify, protect, conserve, manage and promote the heritage resources of the Western Cape.
Goal Statement	To identify, protect, conserve, manage and promote the heritage resources of the Western Cape for present and future generations.
Progress achieved	HWC championed the identification, protection, conservation and management of heritage in the Western Cape by continuously ensuring that heritage applications are scrutinised by competent committees; built a network of conservation bodies whose role is to comment on applications as part of public participation; and liaised with local authorities in order to facilitate an integrated system of managing heritage resources.

2.4 Formal protection of heritage resources

During the financial year, HWC dealt with the protection of heritage resources that are associated with the spatial and social expression of resilience and oppression which dominated the South African settlement morphology. The following sites were formally protected as provincial heritage sites:

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS coordinates
Remainder Farm 744, Farm 744/1, Farm 744/2 and Farm 722/1, Lourensford Road, Somerset West	P. N. 002/2019	Vergelegen possesses high historical value associated with the first decade of the 18th Century, when the Cape of Good Hope was an emerging victualling station of the Vereenigde Oost-Indische Compagnie (VOC) servicing the Dutch commercial empire's maritime trade routes with the east, linking Europe, Africa and the East Asia. It is one of the earliest examples of an idealized farmstead established at the Cape, influenced by European principles of a grand country estate, it predates the development of a rural vernacular at the Cape occurring later in the 18th Century and the grand estate later developed by the emerging prosperous free burghers. Vergelegen is strongly associated with the history of slavery at the Cape with Simon van der Stel owning more than 200 slaves, the most ever in private hands on one property at the Cape. Of special historical interest in the use of Vergelegen as a place of exile for the Rajah of Tambora associated with the use of the Cape of Good Hope as an official place of confinement for eastern political prisoners of rank of the VOC and his role in transcribing the Qur'an, possibly the first-hand written Qur'an at the Cape.	34°04'35.2"S 18°53'24.7"E

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS coordinates
Remainder Erf 27440, corresponding with the Imam Haron grave site, Muslim Cemetery, Browning Road, Mowbray	P. N. 003/2019	Imam Abdullah Haron is remembered for having been involved in the liberation movement in order to bring about change in South Africa. Imam Haron specialised in socially relevant religious teaching and saw this role as an opportunity to bring awareness of social inequalities. The classes he held at Al-Jamia Masjid revolutionised the thinking of those who attended. His appointment as Imam signalled a new era in the history of the Muslim community in Cape Town. The Imam's active interest in the resistance movement was partially sparked by his decision to take the teachings of Islam to black migrant labourers. Despite public ridicule, Imam Haron was a courageous voice openly showing his disdain towards the regime with his passionate stand against discrimination, bigotry and racism. The Imam's contribution at a time when many Muslim clerics were silent, played a critical role in influencing peoples thinking and actions towards the apartheid state.	33°56'16.1"S 18°27'42.7"E

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS coordinates
Erf 58573, Cape Town, corresponding with the Al-Jaamia Masjid, Stegman Road, Claremont	P. N. 001/2019	The Al-Jaamia Masjid is a remnant of the once vibrant community uprooted by the Group Areas Act. The congregation of the Stegman Road Masjid played a pivotal role in the discourse against apartheid. The Al-Jaamia Masjid bears strong association to Imam Haron, the dynamic and much-loved community leader who was tortured and killed for his role in the anti-apartheid struggle. The Al-Jaamia Masjid flourished in spite of the close-knit Muslim community having been forcefully removed by the Group Areas Act in the 1960s. The members of the Stegman Road Masjid suffered many hardships but resisted and now continue the legacy of faith, congregation and upliftment through education. Imam Haron served the Masjid, as well as the Muslim community until his 'death' in 1969 and the work of Imam Haron continues at the Al-Jaamia Masjid through programmes initiated.	33°58'44.5"S 18°28'04.2"E

2.5 Key policy developments and legislative changes

2.5.1 Policy development

During the financial year the following policies were developed and amended by Council:

Policy	Description
Section 30 and 31 regulations relating to heritage areas and surveys	Regulations provide for the procedure to be followed when consulting the public regarding the proposed declaration of Heritage Areas and proposed placement of heritage sites on the heritage register.
Guidelines for the submission of Section 38 Notification of Intent to Develop and the submission of Section 38 Heritage Impact Assessments	In terms of S38(1) National Heritage Resources Act No. 25 of 1999, submission of a Notice of Intention to Develop (NID) Application Form must be initiated at the earliest stage of a proposed development. To assist in compliance with these requirements guidelines for the submission of NID Application Forms and HIAs have been developed.

2.5.2 Criminal Charges

Case number	Case name	Status
76/5/2015	State v L Raymond relating to the 191 Main Road, Paarl (a Provincial Heritage Site).	The case was heard by the Magistrates at the Paarl Court where HWC testified. The matter was postponed.

2.5.3 HWC matters in Courts

During the financial year under review HWC has been involved in the following court actions:

Case Number	Court	Matter	Status
46055/15	North Gauteng High Court	Midnight Storm Investments 170 (Pty) Ltd v Minister of Arts and Culture and Others	The trial took place in August 2019. The decision was made in favour of Heritage Western Cape. (At the time of writing this report, this decision has been appealed)
14894/17	Western Cape High Court	Exclusive Access Trading 570 (Pty Ltd) v Chairperson, Independent Tribunal, Minister of Cultural Affairs and Sport and Heritage Western Cape	Still in pleadings stage

3. PERFORMANCE INFORMATION BY PROGRAMME: HERITAGE WESTERN CAPE

3.1. Programme/activity/objective

The purpose of Heritage Western Cape is to advise the Minister on the implementation of the National Heritage Resources Act (Act 25 of 1999) and in so doing, protecting and managing the heritage resources of the Western Cape.

Strategic Objective: Management of an integrated heritage resources management system in the Western Cape.

Programme/activity/objective: Heritage Western Cape					
Strategic objective indicator	**Actual Achievement 2018/2019**	**Planned Target 2019/2020**	**Actual Achievement 2019/2020**	**Deviation from planned target to Actual Achievement for 2019/2020**	**Comment on deviations**
Number of initiatives to promote the management of heritage resources in the Western Cape	-	11	11	-	
Number of provincial interventions to protect heritage resources in terms of the NHRA	-	110	124	+14	In response to requests by oversight committees to revise the performance indicators to be in line with the mandate of HWC, Council relooked its performance environment and developed additional performance indicators with revised targets. These included the identification of provincial heritage sites, outreach programmes and inspection of significant heritage resources.

Key performance indicators, planned targets and actual achievements

Programme/activity/objective: Heritage Western Cape							
Performance Indicator	**Actual Achievement 2016/2017**	**Actual Achievement 2017/2018**	**Actual Achievement 2018/2019**	**Planned Target 2019/2010**	**Actual Achievement 2019/2020**	**Deviation from planned target to Actual Achievement for 2019/2020**	**Comment on deviations**
Number of policies, regulations, guidelines or protocols approved by Council or the Accounting Authority	-	-	-	1	1	-	
Number of provincial heritage sites formally protected	-	-	-	2	3	+1	An additional Provincial Heritage Site was declared in order to coincide with the 50th anniversary commemoration of the death of Imam Haron.
Number of site inspections undertaken to provincial heritage sites	-	-	-	10	10	-	

Programme/activity/objective: Heritage Western Cape							
Performance Indicator	**Actual Achievement 2016/2017**	**Actual Achievement 2017/2018**	**Actual Achievement 2018/2019**	**Planned Target 2019/2010**	**Actual Achievement 2019/2020**	**Deviation from planned target to Actual Achievement for 2019/2020**	**Comment on deviations**
Number of Council and committee meetings hosted in order to make decisions in terms of the NHRA	-	-	-	100	110	+10	Additional meetings were held due to the high volume of applications and complex heritage decisions that had to be made.
Number of outreach programmes hosted to promote heritage resources management	-	-	-	8	7	-1	Two outreach programmes were planned for the 4th quarter, the second of which was scheduled to take place on the 27th March 2020. As a result of the President's announcement and the nation-wide lockdown due to COVID-19, the second outreach had to be cancelled.
Number of provincial heritage sites unveiled	-	-	-	3	4	+1	An additional Provincial Heritage Site was unveiled to coincide with the 50th anniversary commemoration of the death of Imam Haron.

Strategy to overcome area of under performance

The underperformance was as a result of COVID-19 and the declaration of the state of disaster. The entity will endeavour to conduct some of its public programmes virtually in order to ensure that it is able to reach its stakeholders.

4. REVENUE COLLECTION

	2019/20			2018/19		
Source of Income	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	1189	1434	(245)	1806	1980	177
Transfer Payment	1844	1844	-	1736	2236	500
Interest Income	528	528	-	540	504	(36)
Total	**3561**	**3806**	**(245) ***	**4079**	**4720**	**(641)**

*The over expenditure mainly relates to GRAP 23: Services in Kind adjustment made for salaries of R586 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the HWC, Note 16.

4.1. Capital investment

Not applicable

PART C: GOVERNANCE

1. INTRODUCTION

Corporate governance embodies processes and systems by which public entities are directed, controlled and held to account. In addition to legislative requirements based on a public entity's enabling legislation, and the Companies Act, corporate governance with regard to public entities is applied through the precepts of the Public Finance Management Act (PFMA) and run in tandem with the principles contained in the King's Report on Corporate Governance.

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

2. PORTFOLIO COMMITTEES

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

Standing Committees on Community Safety, Cultural Affairs and Sport; and Public Accounts	
Date of Hearing	**Matter under consideration**
8 August 2019	Briefing by the Department of Cultural Affairs and Sport on its Annual Performance Plan for 2019/20.
20 August 2019	Briefing by the Department of Cultural Affairs and Sport on the Heritage Western Cape Council.
31 October 2019	Deliberation on the 2018/19 Annual Reports of the Department of Cultural Affairs and Sport and its entities (Heritage Western Cape, Western Cape Language Committee, Western Cape Cultural Commission).
27 November 2019	Deliberation on Vote 13: Cultural Affairs and Sport in the schedule to the Western Cape Adjustments Appropriation, 2019.
11 March 2020	Discussion on Western Cape Appropriation Bill 2020 – Vote 13 Department of Cultural Affairs & Sport.

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 2019; 31 October 2019; 31 January 2020; and 30 April 2020.
In-year Monitoring Report	31 July 2019; 31 October 2019; 31 January 2020; and 30 April 2020.

4. THE ACCOUNTING AUTHORITY / BOARD

4.1 Introduction

The Council is established in terms of the National Heritage Resources Act, 1999, and regulations published as Provincial Notice 336 of 25 October 2002. The council is appointed for a term of three years.

4.2 The role of the Board is as follows

The Council is the Accounting Authority and decision-making authority on matters of policy and all areas of decision-making in terms of the NHRA that have not been delegated to its committees, staff or municipalities.

During the year under review the entity had two councils whose terms overlapped. The first council's term ended on 31 October 2019. The term of the current council started on 1 November 2019.

4.3 Board Charter

Heritage Western Cape does not have a formal charter but is guided by the National Heritage Resources Act (Act 25 of 1999).

Composition of the Council (the council whose term expired on 31 October 2019)

Name	Designation *(in terms of the Public Entity Board structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
Dr Antonia Malan	Chairperson	1 November 2016	N/A	PhD, BA Hons	Heritage law and policy formation; cultural landscape	South African Heritage Resources Agency	APM EXCO	10
Mr Rowen Ruiters	Member	1 November 2016	N/A	BTech: Architectural Technology; BTech: Project Management; ND: Architectural Technology	Architecture	N/A	Appeals	10
Mr Siphiwo Mavumengwana	Member	1 November 2016	N/A	National Diploma: Marketing Management	Cultural landscapes; Town and	Western Cape Liquor Authority Conbin South Africa	IGIC and IACOM	12

Name	Designation *(in terms of the Public Entity Board structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
					Regional Planning	PTY LTD Imvelo Heritage Concepts PTY LTD Oasis Development Agency		
Ms Corlie Smart	Member	1 November 2016	N/A	BProc; LLM	Heritage law and policy formulation	Belvidex PTY LTD	Appeals	8
Mr Chris Snelling	Member	1 November 2016	N/A	B. degree in Architectural Studies	Architecture; documentation of heritage and database	N/A	IACOM	13

Name	Designation *(in terms of the Public Entity Board structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
Dr Ignatuis de Swardt	Member	1 November 2016	N/A	MA in Cultural History (cum laude); BA Hons. BA African Studies	Architecture; documentation of heritage and database	N/A	IGIC	7
Mr Graham Jacobs	Member	1 November 2016	N/A	B Arch; MA Conservation Studies (Built Environment)	Architecture; documentation of heritage and database; development guidelines	N/A	BELCom	14

Name	Designation *(in terms of the Public Entity Board structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
Ms Katherine Dumbrell	Member	1 November 2016	N/A	B. degree in Architectural Studies; Post Graduate Diploma in African Studies	Architecture; documentation of heritage and database	Friends of the Drostdy Museum Kathy Dumbrell Architect Historian Aesthetics Committee of Swellendam Local Municipality	IGIC Appeals	15
Dr Rolf Annas	Member	1 November 2016	N/A	PhD, BA(Hons)	Promotion, interpretation of heritage resources.	N/A	IGIC	6

Composition of the current Council (appointed from 1 November 2019 to 31 October 2022)

Name	Designation *(in terms of the Public Entity Board structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
Ms Emmylou Bailey	Member	1 November 2019	N/A	MA Archaeology and Heritage Management	Cultural landscapes; archaeology	Hearth Heritage	APM	6
Mr Stefan de Kock	Member	1 November 2019	N/A	Hons: Urban & Regional Planning; Post-Grad Diploma: EIA Management	Heritage resources management; Impact assessment; spatial planning process; land use management	N/A	IGIC IACom	4
Mr Stuart Hermansen	Member	1 November 2019	N/A	B.A.S and B. Architecture	Heritage resources; heritage architecture	HB Architects (Pty) Ltd	BELCom	3
Mr Jason Knight	Member	1 November 2019	N/A	Masters in City and Regional Planning	Town and Regional Planning; Heritage Resource Management	Greenrock Group (Pty) Ltd.	IACom	5

Name	Designation *(in terms of the Public Entity Board structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
Mr Ron Martin	Member	1 November 2019	N/A	Oral History Methodology Certificate (Honours Level); Post Graduate Diploma in Museum and Heritage Studies (Honours Level)	Heritage Resources Management; Memory; indigenous practices; hidden histories	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggesti g Trust.	IGIC	3
Adv Mandla Mdludlu	Member	1 November 2019	N/A	Bluris, LLB, Certificate in Labour Law	Law and Property law	Audit Committee (Overstrand Municipality); West Coast TVET; NHBRC; HPCSA	Appeals	5
Mr Bongani Mgijima	Chairperson	1 November 2019	N/A	BA, BPA Hons, PG Diploma Museum and Heritage, MPA and MPhil	Museum and Heritage Studies; heritage management and governance; policy development	Amazwi South African Museum of Literature; Yakhanani Tourism Solutions; South African Heritage Resources	N/A	2

Name	Designation *(in terms of the Public Entity Board structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
						Authority; Western Cape Provincial Geographical Names Committee		
Ms Cecilene Muller	Member	1 November 2019	N/A	MA Archaeology (Archaeometry), Bcocsc (Hons) Management and Social Policy, BA (Hons) Archaeology and Bsosc-Sociology	Archaeology, Heritage Resource Management, Grading and declaration	Cognitive Morph Pty LtD	APM IACom	13
Ms Vuyiseka Myakala	Member	1 November 2019	N/A	Higher Certificate Counselling and Communication	Museums and heritage management	N/A	IGIC	3
Mr Graham Jacobs	Member	1 November 2020	N/A	B.Arch MA Conservation Studies (Built Environment)	Architecture; documentation of heritage and database; Development guidelines	Countryscape Design CC.	BELCom	6

Name	Designation *(in terms of the Public Entity Board structure)*	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
Ms Katherine Dumbrell	Member	1 November 2016	N/A	B. degree in Architectural Studies; Post Graduate Diploma in African Studies; BA (hons) in African Studies	Architecture; documentation of heritage and database	Kathy Dumbrell Architect Historian Aesthetics Committee of Swellendam Local Municipality	Appeals	10

List of Committee members 2016-2019

Committee name	No. of meetings held	No. of members	Name of members
BELCOM	10	8	Mr Graham Jacobs (Chairperson) Mr Peter Büttgens Ms Janine de Waal Ms Belinda Jane Mutti Mr David Gibbs Mr Irvin Smidt (resigned on June 2019) Mrs Melanie Attwell Mrs Helene van der Merwe
APM	10	8	Dr Antonia Malan (Chairperson) Dr Ragna Redelstorff Dr Lita Webley Ms Cecilene Muller Dr Jayson David John Orton Mr John Gribble Dr Wendy Black Dr Abigial Moffett
Appeals	7	5	Ms Corlie Smart (Chairperson) Mr Rowen Ruiters Dr Nicholas Baumann Mr Tseliso Leshoro Prof Andrew van Graan
IGIC	3	9	Mr Siphiwo Mavumengwana (Chairperson) Dr Ignatius Petrus de Swardt Ms Katherine Dumbrell Dr Rolf Annas Mr Stefan de Kock Ms Jenna Lavin Mr Ron Martin Ms Constance Pasengrouw Ms Cecilene Muller
IACOM	12	9	Mr Chris Snelling (Chairperson) Mr Siphiwo Mavumengwana Mr Frik Vermeulen Mr Guy Thomas Ms Cecilene Muller Mr Dave Saunders Dr Lita Webley Mr Mokena Makeka Mr Mike Scurr

List of Committee members 2019-2022

Committee name	No. of meetings held	No. of members	Name of members
BELCOM	1	7	Mr Graham Jacobs (Chairperson) Mr Dennis Belter Mr Guillaume Narainne Ms Mishkah Collier Mr Shawn Johnston Prof Walter Peters Mr Stuart Hermansen
APM	2	5	Dr Lita Webley (Chairperson) Ms Cecilene Muller Dr Jayson David John Orton Mr John Gribble Ms Emmylou Bailey
Appeals	4	5	Adv Mandla Mdludlu (Chairperson) Dr Nicholas Baumann Prof Andrew van Graan Dr Antonia Malan Ms Katherine Dumbrell
IGIC	1	6	Mr Ron Martin (Chairperson) Mr Stefan de Kock Ms Jenna Lavin Ms Vuyiseka Myakala Ms Maureen Wolters Dr Bongani Ndhlovu
IACOM	2	9	Mr Jason Knight (Chairperson) Mr Siphiwo Mavumengwana Ms Cecilene Muller Mr Dave Saunders Mr Mokena Makeka Mr Mike Scurr Mr Stefan de Kock (resigned on 17 March 2020) Mr Rashiq Fataar Mr David Gibbs

RENUMERATION OF COUNCIL & 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 R472.00 per hour and the rate for members' rate is R327.00 per hour.

Surname	Name	Remuneration R`000	Other allowance (T&S) R`000	Total R`000
Annas	Rolf	14	4	18
Attwell	Melanie	33	3	36
Baumann	Nicholas	24	3	27
Bailey	Emmylou	19	3	22
Belter	Dennis	15	3	18
Büttgens	Peter	35	2	37
Black	Wendy	8	0	8
Carlsen	Rashaad	11	1	12
Collier	Mishkah	7	0	7
de Kock	Stefan	22	15	37
de Swardt	Ignatius Petrus	11	17	28
de Waal	Janine	29	6	35
Dumbrell	Katherine	53	44	97
Fataar	Mogammad Rashiq	4	1	5
Gribble	John	19	2	21
Gibbs	David	34	2	36
Hermansen	Stuart	10	3	13
Jacobs	Graham	61	16	77
Johnston	Shawn	14	1	15
Knight	Jason	25	4	29
Lavin	Jenna	7	1	8
Leshoro	Tseliso	12	0	12
Makeka	Mokoena	25	1	26
Malan	Antonia	42	4	46
Martin	Ron	27	5	32
Mavumengwana	Siphiwo Innocent	53	37	90
Mdludlu	Mandla	23	3	26
Mgijima	Bongani	14	1	15
Milandri	Laura	12	1	13
Moffette	Abigail	6	0	6
Muller	Cecilene	83	0	83
Mutti	Belinda Jane	14	9	23
Myakala	Vuyiseka	16	3	19
Narainne	Guillaume	9	0	9
Ndhlovu	Bongani	1	0	1
Orton	Jayson David John	16	5	21
Pansegrouw	Constance	6	2	8

Surname	Name	Remuneration R`000	Other allowance (T&S) R`000	Total R`000
Peters	Walter	11	1	12
Ruiters	Rowen	19	0	19
Saunders	Dave	42	3	45
Scurr	Mike	46	1	47
Smart	Corlie	13	7	20
Smidt	Ivan	13	0	13
Smith	Raymond	3	2	5
Snelling	Chris	54	5	59
Thomas	Guy	28	1	29
van Graan	Andre	24	2	26
van der Merwe	Helene	40	2	42
Vermeulen	Frik	40	0	40
Webley	Lita	56	5	61
Wolters	Maureen	4	3	7
TOTAL		**1207**	**234**	**1441**

5. RISK MANAGEMENT

Heritage Western Cape 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. This Committee is chaired by the Accounting Officer of the Department.

5.1 ENTERPRISE RISK MANAGEMENT AND ETHICS COMMITTEE RESPONSIBILITY

The Enterprise Risk Management and Ethics Committee (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 an 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.

5.2 ENTERPRISE RISK MANAGEMENT AND ETHICS COMMITTEE MEMBERS

The Chief Executive Officer of Heritage Western Cape represents the entity on the ERMECO of the Department. As per its Terms of Reference the ERMECO met four times (quarterly) during the year under review.

The table below discloses relevant information on ERMECO members:

Name	Position	No. of Meetings attended	Date Appointed
Mr B Walters	Accounting Officer (Chairperson)	4	1/04/2019
Ms B Rutgers	Director: Financial Management – (CFO)	4	1/04/2019
Ms C Sani	Director: Library Service	3	1/04/2019
Mr D Esau	Deputy Director: Internal Control (Risk Champion)	4	1/04/2019
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer) *	3	1/04/2019
Mr G Mohamed	Director: Enterprise Content Management	4	1/04/2019
Mr G Redman	CD: Cultural Affairs	4	1/04/2019
Ms J Boulle	CD: After-School Game Changer	4	1/04/2019
Ms J Moleleki	Director: Arts, Cultures and Language CEO: WCLC CEO: WCCC	4	1/04/2019
Dr L Bouah	CD: Sport and Recreation*	2	1/04/2019
Dr M Dlamuka	Director: Museums, Heritage and Geographical Names Services CEO: HWC	4	1/04/2019

Name	Position	No. of Meetings attended	Date Appointed
Ms N Dingayo	Director: Provincial Archive Service*	3	15/03/2019
Mr S Julie	Director: Strategic and Operational Management Support	4	1/04/2019
Mr T Tutu	Director: Sport Promotion	4	1/04/2019
Mr P Hendricks	Director: Sport Development	4	1/04/2019

*Where members were unable to attend the ERMECO meeting, the meeting was, attended by a representative from the relevant programme.

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

Name	Position	No. of Meetings attended
Ms A Haq	Director: Enterprise Risk Management (DotP)	2
Mr D Micketts	Chief Risk Advisor: Enterprise Risk Management (DotP)	4
Ms M Natesan	Deputy Director: Provincial Forensic Services (DotP)	4
Mr P Swartbooi	Director: Internal Audit (DotP)	2

5.3 ENTERPRISE RISK MANAGEMENT AND ETHICS COMMITTEE KEY ACTIVITIES

The Accounting Officer of the Department is the chairperson of the ERMECO. In executing its function, the ERMECO performed the following key activities during the year:

- Reviewed the Department's Risk Management Policy, Strategy and Implementation Plan for recommendation by the Audit Committee and approval by the Accounting Officer. The Risk Management Policy, Strategy and Implementation Plan apply to all the Public Entities under the Department;
- Set, reviewed and applied appropriate risk appetite and tolerances, and recommended same for approval by the Accounting Officer;
- Reported to the Accounting Officer of the Department any material changes to the risk profile of the Entity;
- Identified new and/or emerging risks and opportunities;
- Assessed the implementation of the departmental Risk Management Policy, Strategy and Implementation Plan;
- Evaluated the effectiveness and mitigating strategies to address the material strategic, operational, ethics and economic crime risks;
- Reviewed the Fraud and Corruption Prevention and Response Plan recommended for approval by the Accounting Officer;
- Discussed and considered the Social Cluster Audit Committee remarks;
- Assessed the implementation of the departmental Ethics Management approach; and
- Provided oversight on ethics management in the department.

5.4 KEY RISKS CONSIDERED AND ADDRESSED DURING THE YEAR

The following is a key risk for Heritage Western Cape that was reviewed on a quarterly basis, including assessing the mitigations in place:

- Loss of heritage resources (i.e. sites which is the mandate of HWC) through unauthorised alteration/destruction or vandalism. Management continues to manage the risk and identified an action plan to grant certain local authorities competence to manage heritage resources under their jurisdiction.

The HWC's risks were 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 that should be analysed more extensively and recommended additional mitigations or actions to manage risks.

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

5.5 KEY EMERGING RISKS FOR THE FOLLOWING FINANCIAL YEAR

The following are the key risk for the following financial year:

- The key emerging risks which needs to be considered in the next financial year relates to the entity's ability to continue and recover its business during and after the COVID-19 pandemic; and
- the possibility that Council and/or Committees could take decisions that are *ultra vires*.

5.6 CONCLUSION

There has been significant progress with the management of risks during the 2019/20 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the Entity which has contributed to favourable performance.

6. INTERNAL CONTROL UNIT

It is the responsibility of the Council of Heritage Western Cape 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 Department, CEO of HWC and the Minister. This is an ongoing process to ensure that the HWC maintain their clean audit outcomes.

The Department and HWC have devised an Internal Control Strategy and Plan 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 HWC. It should assist HWC 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 and HWC 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 included five assurance engagements. Details of these engagements are included in the Audit Committee report.

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	MBA; CIA; CGAP; CRMA; BCOM	External	N/a	01 January 2019 (2nd term)	N/a	7
Mr Ebrahim Abrahams	B Com Hons	External	N/a	01 January 2019 (1st term)	N/a	7
Mr Pieter Strauss	B Acc; B Com Hons; CA (SA)	External	N/a	01 January 2019 (1st term)	N/a	7
Ms Annelise Cilliers	B Compt Hons CA (SA)	External	N/a	01 January 2019 (1st term)	N/a	7

8. COMPLIANCE WITH LAWS AND REGULATIONS

Systems, policies and processes are in place to ensure compliance with laws and regulations.

9. FRAUD AND CORRUPTION

The Entity forms part of the Department of Cultural Affairs and Sport, and the relevant information appears in the DCAS Annual Report.

10. MINIMISING CONFLICT OF INTEREST

HWC ensures that there is no conflict of interest by ensuring that a Declaration of Interest (WCBD4 form) is obtained from every supplier not registered on the Western Cape Supplier Database/Central Supplier Database.

Provincial Treasury is assisting departments and public entities to reduce the risk of conflicts of interest where owners or directors of companies are also public servants in the Western Cape. This is done by providing information from PERSAL (the Personnel Salary System) about public servants who are registered as owners or directors of companies. HWC ensures that such persons possess a Remunerative Work outside the Public Service (RWOPS) approval letter before doing business with them.

HWC has not found any conflict of interest with any business concluded with suppliers. If such a conflict were to be discovered, the matter will be treated as a fraudulent Supply Chain Management activity and, after a due diligence investigation, the supplier will be identified as a 'non-preferred' service provider.

With regard to the processes conducted by HWC in terms of the NHRA, registering conflict of interest is a standing item on the agendas of the Council and its committees. Issues registered by members are dealt with in terms of relevant provisions of the organisation's 'Rules of Order and Conduct of Meetings of the Council of Heritage Western Cape and its Committees', with any conflict of interest and the action taken in such regard being minuted under the relevant item of business.

11. CODE OF CONDUCT

The policy implemented by DCAS incorporates the HWC. The Code of Conduct is distributed to all staff annually. In addition, the Public Service Commission's explanatory manual on the practical implementation of the Code of Conduct has been distributed to staff. All newly appointed PAY interns receive the Code of Conduct as part of their induction pack when assuming duty and the contents are

also discussed during the departmental induction process. During the various engagements between senior management and employees of the department, employees were reminded about the departmental sexual harassment policy and the process to follow when reporting such conduct.

In addition, the Council members of Heritage Western Cape are obliged to sign and adhere to a code of conduct pertaining to their area of responsibility.

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The DCAS provides the HWC with office space, the policy implemented by the DCAS is therefore applicable to the HWC.

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 2020.

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 (PFMA) and National Treasury Regulations 3.1.13**. The Audit Committee also reports that it has adopted an appropriate formal Terms of Reference, has regulated its affairs in compliance with these Terms and has discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

In line with the PFMA and the King IV Report on Corporate Governance requirements, 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:

Assurance Engagements:

- Delegations Framework
- MOD Programme
- Language Services
- Library Services
- Transfer Payments – Sport

The Audit Committee's report on this matter will be finalised after the finalisation of the Audit Report.

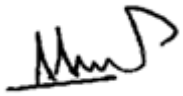
In-Year Management and Monthly/Quarterly Report
The Audit Committee's report on this matter will be finalised after the finalisation of the Audit Report.

Evaluation of Financial Statements
The Audit Committee's report on this matter will be finalised after the finalisation of the Audit Report.

Compliance
The Audit Committee's report on this matter will be finalised after the finalisation of the Audit Report.

Performance Information
The Audit Committee's report on this matter will be finalised after the finalisation of the Audit Report.

Report of the Auditor-General South Africa
The Audit Committee's report on this matter will be finalised after the finalisation of the Audit Report.



_____
Mr Ameen Amod
Chairperson of the Social Cluster Audit Committee
Department of Cultural Affairs and Sport
Date: 30 September 2020

16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	**Response Yes / No**	**Discussion** ***(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?	N/A	The Entity did not issue any licences, concessions or other authorisations in respect of economic activity in terms of any law.
Developing and implementing a preferential procurement policy?	No	The following guidance specific to departments has been given from PT SCM: 1. When the 2017 Regulations were issued, the Provincial Treasury presented to Cabinet the implementation challenges which inter alia included the raising of the threshold of the 80/20 point scoring system from a threshold of R1 million to R50 million will result in a "premium" increase for preferencing; introduction of pre-qualification criteria; introduction of a negotiation process and a passing over provision as a corrective measure for procuring entities to deal with the potential distortion of market related prices as a result of the introduction of prequalification criteria; contradiction in terms of the feasibility to sub-contract for a contract above R30 million, an organ of state must apply subcontracting to advance designated groups" and local production and content challenges. 2. Cabinet approved the following strategy for WCG: 2.1 The issuance of an interim strategy to deal with the requirements of the PPPRs, as well as supply chain management governance requirements via Provincial Treasury Instructions (PTIs) that makes provision for the WCG to: a. apply its discretion not to implement

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)***
		the pre-qualification criteria (i.e. regulation 4); b. apply its discretion not to implement regulation 6(9)(a)–(c) and 7(9)(a)-(c); c. conduct empowerment assessments for all procurement above R10 million (EME threshold), and further enabling departments to lower the threshold should its analysis so dictate; and d. implement regional indicators to target local suppliers using the e-procurement system and simultaneously consider the rotation of suppliers. 2.2 The development and implementation of an Economic Procurement Policy, in partnership with the Departments of Economic Development and Tourism and the Department of the Premier, that is aligned to Provincial Strategic Goal 1 (which covers job creation and infrastructure development) and is aligned to the Medium-Term Budget Policy Statement. The EPP has been drafted and finalised for implementation. 2.3 The development and implementation of a broader economic transformation policy that seeks to: a. promote private sector procurement towards targeted provincial economic growth areas; and b. further strengthen the partnership with the private sector by enabling access to the WCG supplier database. 2.4 Specific commodity focused strategies that target economic transformation e.g. security and catering strategies (PT led initiatives to look at transversal strategies and transversal contracts) will be a key focus to implement strategic procurement initiatives. To date the Provincial Treasury has implemented a transversal security framework agreement in keeping with this for the

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)***
		Province. 2.5 Leveraging the economies of scale principle by packaging projects into longer term contracts, longer than 3 years based on criteria such as a corporate social responsibility plan, quality of service, etc. The Entity continually assesses possible commodities for which longer term contracts can be entered into to leverage economies of scale.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	The Entity was not involved in the sale of state-owned enterprises.
Developing criteria for entering into partnerships with the private sector?	N/A	The Entity did not enter into any PPP arrangements.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	The Entity did not offer incentives, grants or investment schemes in support of Black Economic Empowerment.

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

Staff are employed by the Department of Cultural Affairs and Sport, and the relevant information appears in the DCAS Annual Report.

2. HUMAN RESOURCE OVERSIGHT STATISTICS

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

PART E: FINANCIAL INFORMATION

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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Heritage Western Cape set out on pages 79 to 101, which comprise statement of financial position as at 31 March 2020, the statement of financial performance, statement of changes in net assets and cash flow statement and statement of comparison of budget information with actual information for the year ended 31 March 2020, as well as the 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 Heritage Western Cape as at 31 March 2020, and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (Standards of GRAP), the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and section 15 of the Western Cape Languages Act, 1998 (Act No.13 of 1998) (WCPLA).

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 this auditor's report.

4. I am independent of the public entity in accordance with sections 290 and 291 of the *Code of ethics for professional accountants* and parts 1 and 3 of the *International Code of Ethics for Professional Accountants (including International Independence Standards)* of the International Ethics Standards Board for Accountants (IESBA codes) as well as the 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 codes.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

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

Uncertainty relating to future outcome of exceptional litigation or regulatory action

7. With reference to note 20, the entity together with other entities are the defendants in a land-claim lawsuit. The ultimate outcome of the matter could not be determined and no provision of any liability that may result was made in the in the financial statements.

Responsibilities of the accounting authority for the financial statements

8. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

9. 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

10. 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.

11. 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

12. In accordance with the Public Audit Act of South Africa 2004 (Act No. 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 selected strategic objective presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.

13. My procedures address the usefulness and reliability of the reported performance information, which must be based on the approved performance planning documents of the public entity. 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 also do not extend to any disclosures or assertions relating to 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.

14. 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 strategic objective presented in the annual performance report of the public entity for the year ended 31 March 2020:

Strategic objective	Pages in the annual performance report
Management of an integrated heritage resource management system in the Western Cape	37 – 39

15. 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.

16. I did not identify any material findings on the usefulness and reliability of the reported performance information for this strategic objective:

    - Management of an integrated heritage resource management system in the Western Cape

Other matters

17. I draw attention to the matters below.

Achievement of planned targets

18. Refer to the annual performance report on pages 37 to 39 for information on the achievement of planned targets for the year and explanations provided for the under/overachievement of a number of targets.

Report on the audit of compliance with legislation

Introduction and scope

19. 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.

20. I did not identify 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

21. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report which includes the accounting authority's report and the audit committee's report. The other information does not include the financial statements, the auditor's report and the selected strategic objective presented in the annual performance report that have been specifically reported in this auditor's report.

22. 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 thereon.

23. 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 strategic objective presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

Internal control deficiencies

24. 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

30 September 2020

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 strategic objective 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 Heritage Western Cape 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 confirm to the accounting authority that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

General Information

Nature of business and principal activities	Heritage Western Cape must regulate and monitor the promotion of conservation of the heritage environment in the Western Cape.
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 ABSA Bank

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

Statement of Financial Position

Statement of Financial Performance

Statement of Changes in Net Assets

Cash Flow Statement

Statement of Comparison of Budget and Actual Amounts

Accounting Policies

Notes to the Annual Financial Statements

Statement of Financial Position as at 31 March 2020

		2020	2019
Assets			
Current Assets			
Cash and cash equivalents	3	7 006	6 594
Inventories	4	121	122
Receivables from exchange transactions	5	108	93
Receivables from non-exchange transactions	6	-	500
		7 235	**7 309**
Total Assets		**7 235**	**7 309**
Liabilities			
Current Liabilities			
Payables from exchange transactions	7	5	7
Unspent conditional grants and receipts	8	406	165
		411	**172**
Total Liabilities		**411**	**172**
Net Assets		**6 824**	**7 137**
Accumulated surplus		6 824	7 137

Statement of Financial Performance

	Note(s)	2020 R '000	2019 R '000
Revenue			
Revenue from exchange transactions			
Heritage application fees	9	848	839
Interest income	10	528	504
Total revenue from exchange transactions		**1 376**	**1 343**
Revenue from non-exchange transactions			
Other income from non - exchange transactions	11	586	590
Utilisation of conditional grants	12	-	551
Transfers and subsidies received	13	1 844	2 236
Total revenue from non-exchange transactions		**2 430**	**3 377**
Total revenue		**3 806**	**4 720**
Expenditure			
Audit fees	14	(77)	(87)
Consulting and outsourced services	15	(949)	(1 485)
General expenses	16	(1 886)	(1 899)
Members fees	17	(1 207)	(1 176)
Total expenditure		**(4 119)**	**(4 647)**
(Deficit) surplus for the year		**(313)**	**73**

Statement of Changes in Net Assets

	Accumulated surplus R '000	Total net assets R '000
Balance at 01 April 2018	**7 064**	**7 064**
Changes in net assets		
Surplus for the year	73	73
Total changes	73	73
Balance at 01 April 2019	**7 137**	**7 137**
Changes in net assets		
Deficit for the year	(313)	(313)
Total changes	(313)	(313)
Balance at 31 March 2020	**6 824**	**6 824**

Cash Flow Statement

	Note(s)	2020 R '000	2019 R '000
Cash flows from operating activities			
Receipts			
Cash received		3 193	3 127
Interest income		513	552
		3 706	3 679
Payments			
Cash paid to suppliers and employees		(3 294)	(4 701)
Net cash flows from operating activities	18	**412**	**(1 022)**
Net increase/ (decrease) in cash and cash equivalents		**412**	**(1 022)**
Cash and cash equivalents at the beginning of the year		6 594	7 616
Cash and cash equivalents at the end of the year	3	**7 006**	**6 594**

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget R '000	Adjustments R '000	Final Budget R '000	Actual amounts on comparable basis R '000	Difference between final budget and actual R '000	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Heritage application fees	887	-	**887**	848	**(39)**	24.1
Interest income	500	-	**500**	528	**28**	24.2
Other income - Investment	-	330	**330**	-	**(330)**	24.3
Total revenue from exchange transactions	**1 387**	**330**	**1 717**	**1 376**	**(341)**	
Revenue from non-exchange transactions						
Transfer revenue						
Other income from non-exchange transactions	-	-	**-**	586	**586**	24.4
Transfers and subsidies received	1 844	-	**1 844**	1 844	**-**	
Total revenue from non-exchange transactions	**1 844**	**-**	**1 844**	**2 430**	**586**	
Total revenue	**3 231**	**330**	**3 561**	**3 806**	**245**	
Expenditure						
Members fees	(1 165)	(42)	**(1 207)**	(1 207)	**-**	
Audit fees	(94)	17	**(77)**	(77)	**-**	
General Expenses	(1 972)	(305)	**(2 277)**	(2 835)	**(558)**	24.5
Total expenditure	**(3 231)**	**(330)**	**(3 561)**	**(4 119)**	**(558)**	
Deficit	**-**	**-**	**-**	**(313)**	**(313)**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**-**	**-**	**-**	**(313)**	**(313)**	
Reconciliation						
Timing difference						
Operating				(313)		
Entity difference						
Operating				-		
Actual Amount in the Statement of Financial Performance				**(313)**		

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.

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.

Accounting Policies

1.3 Financial instruments (continued)

Classification

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

Class	Category
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost

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

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

Initial measurement of financial assets and financial liabilities

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

The entity measures all other financial assets and financial liabilites 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.

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.

Accounting Policies

1.3 Financial instruments (continued)

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).

1.4 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;
- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the entity.

Accounting Policies

1.5 Contingent Liabilities

An estimate for contingent liabilities is made when an entity has a present legal obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the obligation can be made.

Contingent liabilities are not recognised. Contingencies are disclosed in note 20.

1.6 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.7 Revenue from exchange transactions

Recognition

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

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.

Measurement

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

Interest, royalties and dividends

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

1.8 Revenue from non-exchange transactions

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset 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

1.8 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

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

1.9 Translation of foreign currencies

Foreign currency transactions

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

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

1.10 Comparative figures

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

Accounting Policies

1.11 Expenditure

Financial transactions in assets and liabilities

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

Fruitless and Wasteful expenditure:

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

Irregular expenditure

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

Transfers and subsidies

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

1.12 Accumulated surplus

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

1.13 Budget information

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

The approved budget covers the fiscal period from 2019/04/01 to 2020/03/31.

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.

1.14 Related parties

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

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

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

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

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

Accounting Policies

1.14 Related parties (continued)

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

1.15 Events after reporting date

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

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

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

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

1.16 Value-added Tax (VAT)

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

Notes to the Annual Financial Statements

	2020 R '000	2019 R '000

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 (as amended 2018): Presentation of Financial Statements	01 April 2019	The impact of the amendment is not material.
• GRAP 2 (as amended 2018): Cash Flow Statements	01 April 2019	The impact of the amendment is not material.
• GRAP 3 (as amended 2018): Accounting Policies, Change in Accounting Estimates and Errors	01 April 2019	The impact of the amendment is not material.
• GRAP 9 (as amended 2018): Revenue from Exchange Transactions	01 April 2019	The impact of the amendment is not material.
• GRAP 12 (as amended 2018): Inventories	01 April 2019	The impact of the amendment is not material.
• GRAP 14 (as amended 2018): Events after the reporting Period	01 April 2019	The impact of the amendment is not material.
• GRAP 19 (as amended 2018): Provisions, Contingent Liabilities and Contingent Assets	01 April 2019	The impact of the amendment is not material.
• GRAP 23 (as amended 2018): Revenue from Non-exchange Transactions	01 April 2019	The impact of the amendment is not material.
• GRAP 24 (as amended 2016): Presentation of Budget Information in Financial Statements	01 April 2019	The impact of the amendment is not material.
• GRAP 104 (as amended 2018): Financial Instruments	01 April 2019	The impact of the amendment is not material.
• GRAP 20: Related parties	01 April 2019	The impact of the amendment is not material.
• GRAP 32: Service Concession Arrangements: Grantor	01 April 2019	The impact of the amendment is not material.
• GRAP 108: Statutory Receivables	01 April 2019	The impact of the amendment is not material.
• GRAP 109: Accounting by Principals and Agents	01 April 2019	The impact of the amendment is not material.

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

2.2 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2020 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 34: Separate Financial Statements	01 April 2020	Unlikely there will be a material impact
• GRAP 35: Consolidated Financial Statements	01 April 2020	Unlikely there will be a material impact
• GRAP 36: Investments in Associates and Joint Ventures	01 April 2020	Unlikely there will be a material impact
• GRAP 37: Joint Arrangements	01 April 2020	Unlikely there will be a material impact
• GRAP 38: Disclosure of Interests in Other Entities	01 April 2020	Unlikely there will be a material impact

Notes to the Annual Financial Statements

	2020 R '000	2019 R '000

3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	249	268
Short-term deposits	6 757	6 326
	7 006	**6 594**

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. Inventories

Inventory	121	122

Inventory consists of ceramic tiles used to identify heritage sites. During the 2019/20 year 4 tiles were distributed free of charge.

5. Receivables from exchange transactions

Trade debtors	89	89
Accrued interest	19	4
	108	**93**

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

6. Receivables from non-exchange transactions

Other receivables from non-exchange revenue	-	500

During the 2018/19 financial year, an additional transfer payment was received from the Department of Cultural Affairs and Sport for the World Heritage Nomination Dossier project that was conducted in the 2019/20 financial year.

7. Payables from exchange transactions

Trade payables	5	7

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

8. Unspent conditional grants

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
Unspent conditional grant - National Lotteries Board	144	144
Unspent conditional grant - National Department of Tourism	21	21
Unspent conditional grant - US grant	241	-
	406	**165**

Conditional grants received
1. National Lotteries Board: For the Baboon Point Conservation Management Plan project
2. National Department of Tourism: For the Tourism Interpretive signage at Gugulethu Seven Memorial and
3. US Cultural Preservation grant: For the conservation of Diepkloof Rock Shelter, a Provincial Heritage Site in the process of being nominated a World Heritage Site.

Notes to the Annual Financial Statements

	2020 R '000	2019 R '000

9. Heritage application fees

Heritage application fees	848	839

10. Interest income

Interest received	528	504

11. Other income from non-exchange transactions

Donation: service in-kind	586	590

Service in-kind is further explained in Note 16

12. Utilisation of conditional grants

Unspent conditional grant - National Lotteries Board	-	372
Unspent conditional grant - National Department of Tourism	-	179
	-	**551**

13. Transfers and subsidies received

Transfers and subsidies received	1 844	2 236

During 2018/19 the Entity received an additional transfer payment of R500 000 from the Department of Cultural Affairs and Sport for the World Heritage Nomination Dossier.

14. Audit fees

External audit	77	87

15. Consulting and outsourcing services

Consulting and outsourcing services	949	1 485

16. General expenses

Advertising	51	112
Bank charges	3	3
Courier services	29	-
Employee cost: service in kind	586	590
Entertainment	369	341
Gifts and awards	13	-
Legal fees	210	427
Printing and stationery	119	84
Seminars and workshops	-	8
Software Licence renewal	39	31
Travel and subsistence	466	303
Equipment <R5 000	1	-
	1 886	**1 899**

	2020 R '000	2019 R '000

16. General expenses (continued)

Advertising:
During the 2018/19 year the entity purchased personalised wall banners and promotional items.

Courier services:
Permits were delivered to applicants via a courier service during the year under review.

Employee cost: service in-kind:
The decrease is due to 1 official resigning during the year. Officials of the Department of Cultural Affairs and Sport fulfil the executive and administrative functions associated with the Heritage Western Cape. Departmental staff that supports the Public Entity includes the Chief Financial Officer, Director: Museums, Heritage and Geographical Names, line function in the aforementioned Directorate as well as a dedicated Financial Management team that supports the Chief Financial Officer. Whilst line function staff and Senior Managers fulfils a dual role, the financial management team is dedicated to the Public Entity. Due to the dual role performed by most of the aforementioned staff, it is difficult to apportion the time spent with the Public Entities. Resultantly, 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

Entertainment:
Catering for meetings, the variance is due to the increase in the number of meetings held during the year under review compared to the previous year .

Gifts and awards:
Certificates were given to members at the end of their term during the year under review.

Legal fees:
Less litigation and court cases dealt with during the year under review.

Printing and stationery:
The increase is due to the printing of the Strategic plan as well as purchasing customised receipt books, stamps and stationery which were not included in the prior year.

Travel and subsistence:
Fuel increase throughout the year under review coupled with additional travelling to the various sites.

Notes to the Annual Financial Statements

	2020 R '000	2019 R '000

17. Members fees

Annas, R	14	19
Attwell, M	33	3
Bailey, E	19	-
Baumann, N	24	21
Belter, D	15	-
Buttgens, P	35	44
Black, W	8	6
Carlsen, R	11	-
Collier, M	7	-
De Kock, S	22	8
De Swardt, I	11	15
De Waal, J	29	32
Dugmore-Strom, K	-	39
Dumbrell, K	53	17
Fataar, M	4	-
Galimberti, M	-	2
Gribble, J	19	22
Gibbs, D	34	39
Hermansen, S	10	1
Irving, N	-	38
Jacobs, G	61	75
Johnston, S	14	-
Knight, J	25	-
Lavin, J	7	8
Le Grange, L	-	33
Leshoro, T	12	19
Makeka, M	25	-
Malan, A	42	46
Martin, R	27	8
Mangiagalli, B	-	14
Mavumengwana, S	53	57
Mdludlu, M	23	-
Mgijima, B	14	-
Milandri, L	12	-
Moffette, A	6	13
Muller, C	83	57
Mutti, B	14	37
Myakala, V	16	-
Narainne, G	9	-
Ndhlovu, B	1	-
Nyikosa, M	-	25
Orton, J	16	15
Pansegrouw, C	6	10
Peters, W	11	-
Ruiters, R	19	29
Samie, Q	-	11
Saunders, D	42	35
Scurr, M	46	51
Smart, C	13	29
Smidt, I	13	47
Smith, R	3	-
Snelling, C	54	79
Thomas, G	28	24
Todeschini, F	-	5
Van de Merwe, H	40	3
Van Graan, A	24	20
Vermeulen, F	40	39
Webley, L	56	47
Williams, G	-	34

Notes to the Annual Financial Statements

	2020 R '000	2019 R '000
17. Members fees (continued)		
Wolters, M	4	-
	1 207	**1 176**

The variance is due to an overlap in members as new members were appointed during the year under review.

Name Correction:
Dugmore-Strom, K was previously incorrectly recorded as Strom,K in the 2018/19 financial statements.

18. Cash generated from (used in) operations

(Deficit) surplus	(313)	73
Adjustments for:		
Utilisation of Conditional Grant	-	(551)
Distribution of inventory	-	1
Changes in working capital:		
Inventories	1	1
Receivables from exchange transactions	(15)	47
Other receivables from non-exchange transactions	500	(500)
Payables from exchange transactions	(2)	(93)
Unspent conditional grants and receipts	241	-
	412	**(1 022)**

19. Commitments

Authorised operational expenditure

Approved and Contracted		
• Africa Web - Website hosting	32	6
• Cedar Tower Services	-	44
• Joline Young Heritage Consultancy	40	224
• Eco Africa Environmental Consultants (Pty) Ltd	172	319
• Archeo - Adventures: CMP for Early Farmsteads	33	94
• Yolk designs	13	-
• SSA ADS Pty LTD	114	-
• Vidamemoria Heritage Consultancy: Princess Vlei	55	-
• Vidamemoria Heritage Consultancy : 5 Provincial Heritage Sites	81	-
• Square One Landscape Architects	75	-
	615	**687**

Total operational commitments		
• Approved and contracted	615	687
	615	**687**

This expenditure will be financed from:

Total commitments		
Authorised operational expenditure	615	687

	2020 R '000	2019 R '000

20. Contingent liabilities

MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v MINISTER OF ARTS AND CULTURE and Others, case 46055/15

This relates to a court case that was lodged at a North Gauteng High Court. The case relates to a decision that was taken by HWC not to approve the planned upmarket housing development, rezoning and subdivision rights to a property which is a Provincial Heritage Site. HWC is cited as a 3rd Defendant. The owners have issued a summons to recover the costs they have expended on the land as they allege that the declaration limits their property rights and should be a constructive expropriation. The trial was heard in July 2019 and was concluded with the closing arguments in January 2020. The Court found in favor of the defendants. Subsequent to the judgment, an order of appeal was granted. If the claim succeeds at the Supreme Court of Appeals, HWC's liability is estimated at R8.2 million.

21. Related parties

Relationships	
Primary Funder	Department of Cultural Affairs and Sport
Strategic Funder	Western Cape Cultural Commission
Strategic Funder	Western Cape Language Committee

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

Related party transactions

Income received from related party		
Department of Cultural Affairs and Sport	1 844	2 236

22. 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 2020, 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 R70 054 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.

22. 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 and bank balances which exposes the entity to fair value interest rate risk and cash flow interest rate risk and can be summarized as follows:

Financial assets

Trade and other receivables are at a fixed rate. Management manages interest rate risk by negotiating beneficial rates on floating rate loans and where possible using fixed rate loans.

Management also has a policy balancing the interest on asset loans with the interest payable on liabilities.

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	7 006	-	-	-	-
Payables - Extended credit terms	(5)	-	-	-	-
Net amount	7 001	-	-	-	-
Past due but not provided for	-	-	-	-	-

Financial instrument 032020	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade and other receivables - normal credit terms	-	-	-	-	89	89
	-	-	-	-	89	89

Financial instrument 032019	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade and other receivables - normal credit terms	-	-	-	-	89	89
Trade and other receivables - Non exchange transactions	500	-	-	-	-	500
	500	-	-	-	89	589

23. 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.

	2020 R '000	2019 R '000

24. Budget variances

Material variances between budget and actual amounts

Budget Adjustment:

During the 2019/20 financial year a budget adjustment was made from R3,231m to R3,561m. A total increase of R330 000. This is mainly due to increase in meetings held and additional projects started during the year under review.

24.1 - Heritage Application Fees:
The variance is mainly due to a decrease in applications received towards the end of the financial year due to reports of COVID-19 and the closure of the reception in response to the declaration of the National Disaster.

24.2 - Interest Income:
The variance is mainly due to more reserves available in the bank due to the decrease in expenditure related to projects during the year under review.

24.3 - Other income- Investments:
During the year, funds were moved from the investment account to cover required expenditure.

24.4 - Other income from non-exchange transactions:
The variance is mainly due to GRAP 23 donation/employee cost adjustment made for service in-kind received from the Department of Cultural Affairs and Sport. Refer to note 16 for detail.

24.5 - General Expense:
The variance is mainly due to Non-exchange transactions: GRAP 23 donation/employee cost adjustment made for service in-kind received from the Department of Cultural Affairs and Sport. Refer to note 16 for detail.

URhulumente weNtshona Koloni
ImiCimbi yeNkcubeko nezemiDlalo

ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape

INgxelo yoNyaka
2019/2020

Imifanekiso equlathwe kuqweqwe lweNgxelo yoNyaka yeLifa leMveli yeNtshona Koloni ka-2019/2020:

1. IGranari Endala, kwiSixeko saseKapa (-34.040800 S, 18.370020 E)
2. Ihostele yabasebenzi eLwandle, kwiSixeko saseKapa (-34.117800 S, 18.833110 E)
3. Ingcwaba likaImam Haron, eKapa Metropolitan (-33.983890 S, 18.486450 E)
4. IZiko loLuntu laseRocklands, eKapa Metropolitan (-34.063760 S, 18.608250 E)

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ICANDELO A: INGCACISO NGOKUBANZI

1. IINKCUKACHA NGOKUBANZI ZEQUMRHU LOLUNTU

IGAMA ELIBHALISIWEYO	ILifa leMveli leNtshona Koloni
UHLOBO OLUSEMTHETHWENI LWEQUMRHU	IQumrhu likaRhulumente
UHLOBO LWESHISHINO NEMISEBENZI EPHAMBILI	Ukuchonga, ukukhusela, ukugcina nokukhuthaza izibonelelo zeLifa leMveli eNtshona Koloni
INOMBOLO YOBHALISO	N/A
IDILESI YEZIKO	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town 8001
IDILESI YEPOSI	P. O. Box 1665 Cape Town 8000
I(I)NOMBOLO ZEMFONO-MFONO	021 483 9598
INOMBOLO YEFEKSI	021 483 9845
IDILESI YE-IMEYILE	ceoheritage@westerncape.gov.za
IDILESI YEWEBHUSAYITI	www.hwc.org.za
ABAPHICOTHI-ZINCWADI BANGAPHANDLE	nguMphicothi-zincwadi-Jikelele woMzantsi Afrika
IIBHANKA	I-Nedbank neABSA
UNOBHALA WENKAMPANI/ WEBHODI	N/A

2. ULUHLU LWEZIFINYEZO/LWEZISHUNQULELO

Isishunqulelo	**Amagama apheleleyo**
AFS	IiNgxelo zoNyaka zeMali
AGSA	UMphicothi-zincwadi woMzantsi Afrika
APM	IKomiti yeArchaeology, Palaeontology and Meteorites
BAR	INgxelo yoHlolo esiSiseko
BELCOM	iKomiti yoBume boLwakhiwo neMbonakalo
BID	Amaxwebhu eNgcaciso yeSiseko
CEO	IGosa eliyiNtloko lesiGqeba
CFO	IGosa eliyiNtloko leMali
CMF	IsiKhokelo soLawulo loLondolozo
CMP	IsiCwangciso-nkqubo soLawulo loLondolozo lweNdalo
CoCT	ISixeko saseKapa
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
DERM	ICandelo loLawulo loMngcipheko weShishini, iSebe leNkulumbuso
EE	UBulungisa eNgqeshweni
EIA	UVavanyo lweMpembelelo yeNdalo
EIR	INgxelo yeMpembelelo yeNdalo
EPWP	INkqubo eYandisiweyo yeMisebenzi kaRhulumente
ERM	ULawulo loMngcipheko weShishini
ERMECO	ULawulo loMngcipheko weShishini kunye neKomiti yeeNqobo ezisesikweni
EXCO	IKomiti yeSigqeba
GRAP	Generally Recognised Accounting Practice
HIA	UVavanyo lweMpembelelo yeLifa leMveli
HWC	ILifa leMveli leNtshona Koloni
HOMS	INtlanganiso yaMagosa eLifa leMveli
IACOM	IKomiti yoVavanyo lweMpembelelo
IGIC	IKomiti yoLuhlu lwempahla, uHlelo neNkcazelo
MEC	ILungu leBhunga leSigqeba (kwiPhondo)
MTEF	IsiCwangciso-nkqubo seNkcitho yesiThuba esiPhakathi
NEMA	UMthetho woSizwe woLawulo lweNdalo
NHRA	UMthetho weSizwe weZibonelelo zeLifa leMveli

Isishunqulelo	**Amagama apheleleyo**
NID	ISaziso seNjongo kuPhuhliso
NPA	UGunyaziwe weSizwe wezoTshutshiso
PAIA	UMthetho wokukhuthazwa kweLungelo lokufikelela kwiNgcaciso
SAHRA	I-Arhente yeZibonelelo zeLifa leMveli yoMzantsi Afrika
SAHRIS	INkqubo yeNgcaciso yeZibonelelo zeLifa leMveli loMzantsi Afrika

3. IMBULAMBETHE EYENZIWA NGUSIHLALO

Kuluvuyo kum ukuthi thaca iNgxelo yoNyaka yeLifa leMveli leNtshona Koloni yonyaka-mali ophela ngowama-31 kweyoKwindla 2020. IBhunga lethu liselitsha yaye latyunjwa nguMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo, uNksk Anroux Marais isithuba seminyaka emithathu ukususela kumhla woku-1 kweNkanga 2019 ukuya kutsho kumhla wama-31 kweyeDwarha 2022. IBhunga elitsha lamiselwa yiNkulumbuso u-Alan Winde kunye noMphathiswa Marais wama-23 kweyeDwarha 2019.

Umsebenzi wokuqala weBhunga elisandula ukutyunjwa yaba kukutyumba amalungu eekomiti zalo. Ubuninzi bomsebenzi weLifa leMveli leNtshona Koloni wenziwa ngokusetyenziswa kwezi komiti. IBhunga lethu liyabulela kakhulu kumagcisa elifa lemveli athe avolontiya ngeenkonzo zawo ukusebenza kwezi komiti. Inkqubo yokulawulwa kwezibonelelo zelifa leveli kwiphondo elikhula ngokukhawuleza elifana neNtshona Koloni ibanzi kakhulu yaye idinga inkuthalo namakhono awodwa. Oku kubonakala kwinani lamatyala aphambi kweeNkundla zaMatyala elithe lagqitywa kuphumelelo iLifa leMveli leNtshona Koloni.

Ingeniso ibingasoze ibekho ngaphandle kokuzinikela kwabasebenzi beSebe leMicimbi yeNkcubeko neMidlalo abathe nangona izinto bezingathambekelanga ngakubo kodwa babanakho ukunikezela ngenkonzo engenachaphaza. IBhunga linale mbono yokokuba kudingeka abanye abasebenzi ukulungiselela ukumilisela isigunyaziso salo ngokupheleleyo. Okuyinkxalabo ngokunjalo yimivuzo ehlawula kubasebenzi abanobuchule. Kukho ukumka kwenani elikhulu labasebenzi ngenxa yokuba imivuzo yabasebenzi abanobuchule ayithelekiseki nemarike. Le yinto edinga ingqwalasela ekhawulezileyo ukulungiselela ukuqhubeka ngokunikezelwa kwenkonzo ekumgangatho ophezulu kubantu bephondo lethu. Le ibaluleke kakhulu njengoko uninzi lwezicelo ziqwalaselwa ngaphakathi.

Kwesi sithuba siphantsi kovavanyo, iBhunga livavanye ngokutsha ugunyaziso lwayo ngembono esemthethweni ethi iqinisekise ngento yokokuba iBhunga leLifa leMveli leNtshona Koloni nguGunyaziwe oNika iNgxelo. Ngaphambili lo msebenzi wawuqhutywa ligosa elikwiSebe leMicimbi yeNkcubeko neMidlalo. IBhunga lethu lincedakele kakhulu kuqeqesho olunikezelwe liGosa eliyiNtloko leMali (CFO) yaye ngoku linengqiqo engcono malunga noxanduva lomsebenzi walo. Ezinye iinguqu zenziwa kwizigunyaziso zoGunyaziwe oNika iNgxelo ukunceda iBhunga ukuzalisekisa le ndima ibalulekileyo. Kubekho ngokunjalo iinguqu ezincinane kwizigunyaziso zekomiti. IKomiti yoLuhlu lweMpahla, uHlelo kunye neeNkcazelo yanikwa isigunyaziso esibanzi sokwamkelwa izicelo zobhaliso lwamaqumrhu olondolozo.

ILifa leMveli leNtshona Koloni lichulumancile yinto yokokuba ngesi sithuba siphantsi kovavanyo likhusele ngokusesikweni iindawo ezintathu zelifa lemveli ezinxulumene nembali yobukhoboka. Indawo yokungcwaba i-Imam Haron eMowbray, i-Al Jaamina Mosque eClaremont kunye nesahlulo seFama iLourensford, eVergelegen, zanikwa iwonga lendawo yelifa lemveli lephondo. Oku kuhambelana nenkqubo yeembuyekezo yemiqondiso eqikelelweyo kuMthetho weSizwe weZibonelelo zeLifa leMveli. IRocklands Civic Centre eMitchells Plain apha kwaqulunqwa khona iUnited Democratic Front ngowe-1983, ithunyelwe kwi-Arhente yeZibonelelo zeLifa leMveli yoMzantsi Afrika ukuba iqwalaselwe njengeNdawo yeSizwe yeLifa leMveli.

IBhunga leLifa leMveli leNtshona Koloni lixhalabile inkqubela phambilli ecothayo eyenziwa ngoomasipala ekwenzeni isicelo sobuchule ukulungiselela ukuqhuba imisebenzi yabo ngokwemiqathango yoMthetho weSizwe weZibonelelo zeLifa leMveli, onguNombolo yama-25 we-1999 (NHRA). IBhunga ligqibe ngokuqhuba imiboniso ejikelezayo kuzo zonke izithili zephondo ukwenza oomasipala babe nolwazi loxanduva lwabo nokubakhuthaza okokuba benze izicelo zobuchule. Ezi zicwangciso ziphazanyiswe yiCOVID-19. Le yinto iBhunga elinethemba lokuziqhuba kwakamsinyane kangangoko kunokwenzeka.

Ndingathanda ukubulela uSihlalo odlulileyo weBhunga, uGq. Antonia Malan kunye nebhunga langaphambili ngogqithiso olungenamakhwiniba nokunikezela ngentonga kuthi. Siyaluqonda uxanduva olukhulu olubekwe emagxeni ethu yaye siyalibulela eli thuba lilodwa elibekwe phezu kwethu lokusebenzela abantu bephondo lethu esilithandayo. Amazwi okuncoma siwabhekisa ngokunjalo kwiGosa eliyiNtloko lesiGqeba leLifa leMveli leNtshona Koloni kunye nabasebenzi balo ngokuphakamisa wonke umsebenzi onzima ukwenza owethu njengeBhunga ube lula kakhulu. Singathanda ngokunjalo ukubulela kwiCFO, uNksk. Brenda Rutgers, kunye necandelo lakhe ngokusinceda okokuba silawule imali yethu ngendlela efanelekileyo nenoqoqosho. Sinombulelo ongazenzisiyo kuMnu. Guy Redman, uMlawuli oyiNtloko kunye noMnu. Brent Walters, iNtloko yeSebe kunye noNksk. Anroux Marais, uMphathiswa wePhondo ngokuxhasa umsebenzi weLifa leMveli leNtshona Koloni. Okokugqibela, ilizwi lombulelo kumalungu eBhunga naweekomiti zeLifa leMveli leNtshona Koloni ngokuzinikela kwawo nokuzibophelela ekuyileni Ikamva elingakho nelamkelekileyo ukulungiselela konke kwethu okudluleyo. Camagu, makube chosi kube hele!

_____
USihlalo weBhunga
Mnu. Bongani Mgijima
30 kweyeDwarha 2020

4. UVAVANYO NGOKUBANZI LWEGOSA ELIYINTLOKO LESIGQEBA

Intshayelelo
Isigunyaziso seLifa leMveli leNtshona Koloni kukuchonga, ukukhusela, ukugcina, ukulawula nokukhuthaza izibonelelo zelifa lemveli ngumsebenzi omkhulu ongathandabuzekiyo ukuba ubani ucamngca ngohlobo lwelifa lemveli olwahlukeneyo olukwiphodo. Kwesi sithuba sonyaka ophantsi kovavanyo ixesha lebhunga langaphambili lafikelela esiphelweni ngomhla wama-31 kweyeDwarha 2019. Ibhunga elingaphambili liqulunqe ingxelo yonikezelo ethe yabandakanya imisebenzi yalo kunye nemimandla engundoqo elithe alakwazi ukuyiqukumbela ngexesha lalo. Ibhunga elikhoyo, elichongwe ukususela ngomhla woku-1 kweyeNkanga isithuba seminyaka emithathu, lamiselwa yiNkulumbuso yeNtshona Koloni, uMnu. Winde.

Isiphumo sentlekele yomlilo eWuppertal laxakekisa iingqondo kwimisebenzi yeHWC kunye neekomiti zayo. Umlilo watshabalalisa ngaphezulu kwesiqingatha secawa kunye nezindlu zoluntu. Njengoko iWuppertal ifumana ukhuseleko olusesikweni welifa lemveli, ibhunga, amalungu ekomiti kunye nabasebenzi abaxhasa iHWC bachithe ixesha elininzi ngesi sithuba sonyaka ophantsi kovavanyo bebeke iliso kwinkqubo yovuselelo kwakhona nokuqinisekisa ngento yokokuba iimvume eziyimfuneko zelifa lemveli zinikezelwe ngokukhawuleza.

ILifa leMveli leNtshona Koloni lamenywa okokuba lithabathe inxaxheba kwi-Premier's Fixed Capital and Property Development War Room. IWar Room izama ukuchonga imimandla engundoqo ethi ithintele ukukhula koqoqosho kwiCape Metro nakwezinye iizoni zoqoqosho eNtshona Koloni. Ngethuba lodliwano-ndlebe kunye necandelo lophuhliso lwepropati, inani lokungafaneleki okuqikelelweyo kwachongwa. Ukusabela, iHWC inxibelelene necandelo ze yaqalisa ukucwangcisa ukulungiselela ukuphucula oku kungafaneleki njengoko kuchongiwe. Umzekelo, iHWC imilisele inkqubo yokuqwalasela nokunxibelelana ngenkqubela phambili yemiba ye-ajenda ngethuba leentlanganiso zekomiti ze yayenza le miba yaziwa luluntu. Okungumphumela olungileyo kwaba yinto yokuba abenzi bezicelo beza entlanganisweni xa umba wabo uza kuphula-phulwa endaweni yokulinda ukususela ekuqaleni kwentlanganiso.

I-HWC ifumanise ukuba iSixeko saseKapa sinobuchule bokulawula amacandelo ahlukeneyo e-NHRA kwinqanaba lendawo. Kukwathethwa kwakhona ngeSixeko ukuba kuxoxwe ngokuthunyelwa kwamagunya athile kuso ukulawula amanye amacandelo e-NHRA, umzekelo iCandelo lama-34 elijongene nokukhutshwa kwamaphepha-mvume ngokubhekisele kwizakhiwo ezingaphezulu kweminyaka engama-60 ubudala

Ukuqwalasela kwezicelo
Ukuqwalaselwa kwezicelo zelifa lemveli ngomnye wemisebenzi engundoqo weHWC. IBhunga lihlaziye isicwangciso-nkqubo sonikezelo lomsebenzi ukulungiselela ukuqinisekisa ngento yokuba omnye wemisebenzi yalo yenziwa zikomiti. Iikomiti ezilandelayo ziqulunqwe ngokupheleleyo yaye ziyasebenza: iikomiti ye-Archaeology, Palaeontology neMeteorites

(APM); IKomiti ye-Built Environment and Landscape Committee (BELCom); IKomiti ye-Inventories, Grading and Interpretations (IGIC); IKomiti yoVavanyo lweMpembelelo (IACom); iKomiti yokuBhena, neeNtlanganiso zamaGosa eLifa leMveli (iiHOM). Indima yeeHOM libonakele njengoko malunga nama-89% azo zonke izigqibo zelifa lemveli ebethatyathwa yile komiti ngesithuba sonyaka ophantsi kovavanyo.

Ukhuseleko nokhuthazo lwezibonelelo zelifa lemveli

Ukhuseleko olusesikweni lwezibonelelo zelifa lemveli lwenza isixhobo esibalulekileyo ukulawula ilifa lemveli elithathwa njengelibalulekileyo. Unyaka wama-2019 ube sisikhumbuzo sama-50 sokubhubha kuka-Imam Abdullah Haron. ILifa leMveli lisebenzisene ne-Imam Haron Foundation ze labhengeza indawo yokungcwaba ye-Imam kunye neMosque apho i-Iman isebenze khona njengeNdawo yeLifa leMveli lePhondo. Oku kuhambelene nenjongo yeqhinga leHWC yokunikela kwinguqu yembonakalo yelifa lemveli leNtshona Koloni. Ngaphezulu, iHWC ibhengeze undoqo wembali yaseVergelegen njengeLifa leMveli leNtshona Koloni. Olu bhengeze yayikukubeka idinda yembali yeVergelegen kwindawo eyifaneleyo. Ipropati ikuLuhlu oluLingwayo lweeNdawo zeLifa leMveli lweHlabathi lwe-UNESCO.

Ukhuseleko lwethutyana lweRiverclub, nesibheno esithe safakwa kwiNkundla yamaTyala eZimeleyo yoMphathiswa sithe savelisa ingqwalasela enkulu yopapasho lwendaba. INkundla yamaTyala yafumanisa ukuba isigqibo seHWC saba kumalungelo ayo okubeka ukhuseleko lwethutyana nokugwebela iHWC.

Imiba yeNdawo yeLifa leMveli leHlabathi

ILifa leMveli leNtshona Koloni liqhubile lisebenzisana neSebe leMicimbi yeNkcubeko neMidlalo ukulungiselela ukuphuhlisa iNcwadana yokuTyumba elungiselelwe i-Emergence of Early Modern Humans: Pleistocene Occupation Sites. IKomiti yoMzantsi Afrika yeNgqungquthela yeLifa leMveli leHlabathi ihlaziywa rhoqo malunga nenqanaba leNcwadana yoTyumbo. Ngeli thuba iNcwadana yoTyumbo iqukunjelwa iHWC iyinxalenye yeKomiti yoQuquzelelo yamaPhondo ethi izame ukuqinisekisa ngento yokuba kukho ulungelelwaniso olubanzi phakathi kwamaphondo elaseNtshona Koloni, iMpuma Koloni nelaKwaZulu-Natal.

Iindlela zenkcitho

2019/2020				2018/2019		
Inkqubo / umsebenzi/injongo	Uhlalo lwabiwo-mali	Inkcitho eyiyo	Inkcitho (engaphezul)/ engaphantsi	Uhlalo lwabiwo-mali	Inkcitho eyiyo	Inkcitho (engaphezul)/ engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Impahla neeNkonzo	3 561	4 119	*(558)	4 079	4 647	(568)

Inkcitho engaphezulu inxulumene ikakhulu nolungelelwaniso lokungeyiyo imali ezinkozo kweGRAP yama-23 olwenziwe kwimivuzo (iindleko zabasebenzi: R586 000) ngokuphathelelene nolawulo lwemali kwicandelo labasebenzi. Ngokuhambelana neGRAP yama-23 imivuzo ehlawulwe lisebe kwicandelo lolawulo lwemali lweHWC luyahlangabezana neenqobo ezisesikweni zentlawulelo yenkonzo ngokungeyomali.

Ukuncoma

Ukuqukumbela ndithanda ukubulela uMphathiswa weMicimbi yeNkcubeko neMidlalo ngobunkokheli bakhe kunye nenkxaso yequmrhu. Ndenza umbulelo ongazenzisiyo kwiKomiti yoPhicotho-zincwadi namanye amaqumrhu okongamela athe aqhuba intelekelelo ebalulekileyo yomsebenzi weHWC kuwo wonke unyaka. INtloko yeSebe kunye neqela labalawuli abaphezulu beDCAS iqhubile ukunikezela ngolongamelo olufunekayo kwiqumrhu, olufana nomnikelo luyancomeka.

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IGosa eliyiNtloko lesiGqeba
Gq. Mxolisi Dlamuka
30 kweyeDwarha 2020

5. INGXELO YOXANDUVA NENGQINISEKISO YOKUCHANEKA YENGXELO YONYAKA

Ngokolwazi lwam nenkolo, ndiyaqinisekisa okulandelayo:

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

Ingxelo yonyaka igqityiwe, ichanekile yaye ayinako okushiyelelweyo.

Ingxelo yonyaka ilungisiwe ngokuhambelana nezikhokhelo kwingxelo yonyaka njengoko ikhutshwe liCandelo loLawulo-mali leSizwe.

IiNgxelo zoNyaka zeMali (iCandelo E) zilungiswe ngokuhambelana nemigangatho yeSA GRAP efanelekileyo kwiqumrhu likarhulumente.

Ugunyaziwe wocwangciso-mali unoxanduva lokulungisa iingxelo zonyaka zemali kunye nezigwebo ezenziwa kule ngcaciso.

Ugunyaziwe wocwangciso-mali unoxanduva lokuseka, nokumilisela inkqubo yolawulo lwangaphakathi eyiliweyo ukulungiselela ukunika ingqinisekiso efanelekileyo ephathelelene nemfezeko nentembeko yengcaciso yokusebenza, ingcaciso yezibonelelo zabasebenzi kunye neengxelo zonyaka zemali.

Abaphicothi-zincwadi bangaphandle banxityelelwe okokuba banike imbono ezimeleyo kwiingxelo zonyaka zemali.

Ngokwembono yethu, ingxelo yonyaka ibonisa imisebenzi, ingcaciso yomsebenzi, ingcaciso yemicimbi yabasebenzi kunye nemicimbi yemali yequmrhu likarhulumente yonyaka-mali ophela ngomhla wama-31 kuMatshi 2020.

Othembekileyo

_____	_____
IGosa eliyiNtloko lesiGqeba	USihlalo weBhodi
Gq. Mxolisi Dlamuka	Mnu. Bongani Mgijima
30 kweyeDwarha 2020	30 kweyeDwarha 2020

6. UVAVANYO NGOKUBANZI LWEQHINGA

6.1. Umbono

Ulawulo olubandakanyayo, olunenguqu, olubeka abantu esazulwini, oluzinzileyo lwezibonelelo zelifa lemveli kwiNtshona Koloni.

6.2. UMnqophiso

ILifa leMveli leNtshona Koloni liqinisekisa yaye limilisela uchongo olubandakanyayo, oluzinzileyo nolawulo oluhlangeneyo, ulondolozo nokukhuthazwa kwezibonelelo zelifa lemveli ezibambekayo nezingabambekiyo ukulungiselela ukunikela kwinguqu nolwakhiwo lwesizwe.

6.3. Iinqobo ezisesikweni

Ukulolonga, iKhono, ukuThatyathwa koxanduva, Imfezeko, Inguqu, ukuSabela, uBandakanyo neNtlonipho.

7. IZIGUNYAZISO ZOMTHETHO NEZINYE

ILifa leMveli leNtshona Koloni, iQumrhu likaRhulumente elingushedyuli 3C, lisithatha isigunyaziso somthetho apho umsebenzi walo opheleleyo usekwe njengobophelelayo ngokuhambelana nokulandelayo:

- Ukukhuthaza ulawulo olulungileyo kuwo onke amanqanaba;
- Ukuxhobisa iingingqi zoluntu ukulolonga nokugcina izibonelelo zelifa lemveli ukulungiselela into yokokuba zibe nokudluliselwa kwizizukulwane zelixa elizayo;
- Ukubekwa kwemithetho-siseko ngokubanzi yokulawulwa kwezibonelelo zelifa lemveli kuyo yonke iNtshona Koloni; kunye
- Nokuqalisa ngenkqubo ehlangeneyo yochongo, ukhuselo, ulondolozo, ulawulo nenkuthazo yezibonelelo zelifa lemveli kwiphondo ngokuhambelana neNHRA kunye nemithetho yayo.

7.1 Izigunyaziso zoMgaqo-siseko

Icandelo	Uzanduva oluthe ngqo kwiLifa leMveli leNtshona Koloni
UMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996	
ICandelo lama-24(b)(ii): ElezeNdalo	ILifa leMveli leNtshona Koloni kufuneka, ngemiqathango yomthetho neminye, lilawule yaye libeke iliso kwinkuthazo yolondolozo lobume belifa lemveli eNtshona Koloni. Oku kunokungasetyenziswa ngendlela engahambelaniyo naso nasiphi na isibonelelo soSomqulu wamaLungelo. IiNgxelo zoNyaka kwesi sigunyaziso kufuneka zingeniswe kwiPalamente yePhondo leNtshona Koloni.
ICandelo lama-31: INkcubeko, ezeNkolo neeLwimi zoLuntu	ILifa leNtshona Koloni kufuneka liqinisekise ngento yokokuba iinkqubo zalo neeprojekti zithathela ingqlelo iyantlukwano yenkcubeko yabemi beNtshona Koloni.
ICandelo lama-41: Imithetho-siseko yolawulo lwentsebenziswano nobudlelwane boorhulumente	ILifa leMveli leNtshona Koloni lisebenzisana nawo onke amasebe karhulumente. Ngokuhambelana nezigunyaziso zalo, iHWC isebenza nokusondeleyo neSebe leMicimbi yeNkcubeko neMidlalo, iArhente yoMzantsi Afrika yeZibonelelo zeLifa leMveli (SAHRA) kunye noomasipala eNtshona Koloni.
Uludwe lwenkqubo 4A: Iinqobo zesiseko nemithetho-siseko elawula ulawulo lukarhulumente	ILifa leMveli leNtshona Koloni lisebenza ngokusondeleyo ne-Arhente yoMzantsi Afrika yeZibonelelo zeLifa leMveli ngokuphathelelene nemicimbi yelifa lemveli ingakumbi eyeeNdawo zeSizwe zeLifa leMveli ezikwiNtshona Koloni.
ICandelo le-195: Iinqobo zesiseko nemithetho-siseko elawula ulawulo lukarhulumente	Amagosa eLifa leMveli leNtshona Koloni kufuneka ahambelane nezibonelelo zecandelo le-195, ezinikezela ngenkcazelo yeenqobo ezisesikweni zedemokhrasi nemithetho-siseko elawula impatho karhulumente. ICandelo le-195(1)(*b*) lidinga ukukhuthazwa kokufaneleka, uqoqosho nokusetyenziswa ngokufanelekileyo kwezibonelelo. Oku kubhekiselele kwiinkqubo eziqhutywa

	licandelo likarhulumente kufuneka zivelise izibonelelo eziphelelelyo ngeendleko eziphantsi kangangoko.
UMgaqo-siseko weNtshona Koloni, we-1997	
ICandelo lama-81	ILifa leMveli leNtshona Koloni kufuneka limilisele imigaqo-nkqubo ukukhuthaza ngamandla nokulolonga intlalo-ntle yabantu baseNtshona Koloni, ingakumbi ngokuhathelelene nokhuseleko nokulondolozwa kwembali yendalo, imbali yenkcubeko, ilifa lemveli lezinto zakudala nezakhiwo zakudala zeNtshona Koloni ukulungiselela izibonelelo zezizukulwana zangoku nezexa elizayo. ILifa leMveli leNtshona Koloni kufuneka limisele imigaqo-siseko ethile kulo mba.

7.2 Izigunyaziso zendlu yowiso-mthetho

Indlu yoWiso-mthetho yeSizwe	Isikhombisi	INkcazelo
UMthetho woLawulo lweMali kaRhulumente, 1999	UMthetho 1 we-1999	UMthetho woLawulo lweMali kaRhulumente (iPFMA): • Ulawula ulawulo lwemali koorhulumente owesizwe nabephondo, amaqumrhu karhulumente adwelisiweyo nangadweliswanga, amaziko omgaqo-nkqubo nezindlu zowiso-mthetho zephondo. • Uqinisekisa ngento yokokuba zonke iindawo. Inkcitho, ii-asethi namatyala ala maziko alawulwa ngokusebenzayo nangokufanelekileyo; yaye • Uchaza uxanduva lwabantu abaphathiswa ngentembeko ulawulo lwemali kula maqumrhu.
UMthetho wokuKhuthazwa koFikelelo kwiNgcaciso, wama-2000	UMthetho wesi-2 wama-2000	Lo Mthetho ke umisela ilungelo lokufikelela kwiirekhodi eziselugcinweni lombuso kwanolwamaqumrhu abucala. Phakathi kwezinye izinto, iHWC kwanawo onke amanye amaqumrhu ombuso kwanawabucala kufuneka: • Aqulunqe isikhokelo esicacisa kuluntu ngokubanzi ngendlela yokufaka isicelo sokufikelela kumaxwebhu aselugcinweni lweli qumrhu; ze • Luchonge igosa lezonxibelelwano ukuze libe nokuthwaliswa uxanduva lokujongana nezi zicelo zokufikelela kwiinkcukacha eziselugcinweni lweli qumrhu.
UMthetho wokuKhuthaza uLawulo uBulungisa wama-2000	UMthetho wesi-3 wama-2000	Lo Mthetho: • Ubeka elubala imithetho kwakunye nezikhokelo ekufuneka bezilandele abalawuli xa bethabatha izigqibo;

Indlu yoWiso-mthetho yeSizwe	Isikhombisi	INkcazelo
		• Umisela ukuba abalawuli babazise abantu ngelungelo lokuqwalaselisiswa kwesigqibo kwanesokubhena kwisigqibo kwanelungelo labo lokucela izizathu; • Udiza isidingo sokuba abalawuli banikezele ngezizathu zezigqibo zabo; ze • Unika uluntu ilungelo lokuphikisana nezigqibo zabalawuli ezinkundleni.
UMthetho woKukhusela iNgcaciso yaBantu yowama- 2013	UMthetho wesi4 wama-2013	Lo Mthetho ubeka uxanduva kumaqumrhu ukuize aqinisaekise oku kulandelayo: • Ukukhuselwa kweenkcukacha zabantu ekuthe kwabe kusetyenzwa ngazo ngamaqumrhu ombuso nawabucala; ze • Ukuqulunqwa kwezikhokelo zeemeko ezithile ngenjongo yokumisela izidingo ezingundoqo zokusebenza nokuqulunqwa kweenkcukacha ezingabantu. • Njengoko iHWC iqokelela iinkcukacha zabantu kwinkqubo yokuqwalaselwa kwezi zicelo, kufuneka kuhlonelwe imigaqo yomthetho obizwa iPOPI Act.
UMthetho weSizwe weZibonelelo zeLifa leMveli, we-1999	UMthetho wama-25 we-1999	ILifa leMveli leNtshona Koloni iwafunxa kulo mthetho amagunya ayo. Ngapha koko, lo mthetho uxhobisa iHWC ukuze yenze oku kulandelayo: • Ukuchonga, ukurekhoda kwanokuvavanya iziseko zelifalemveli ezithile kwiNtshona Koloni; • Ukukhusela nokulawula iziseko zelifa lemveli kwiNtshona Koloni; kwaklunye • Nokumisela imigaqo-nkqubo, iinjongo, nezicwangciso-maqhinga ngenjongo yolawulo lweziseko zelifa lemveli.

Indlu yoWiso-mthetho yeSizwe	Isikhombisi	INkcazelo
UMthetho weNgqungqu-thela yeHlabathi yeLifa leMveli, 1999	UMthetho Wama-49 we-1999	ILifa leMveli leNtshona Koloni, ngokuhambelana noMthetho, liqinisekisa ukuba iindawo ezithe zachongelwa inqanaba leNdawo Ylifa Lemveli kwiHlabathi kufuneka zikhuselwe ngokusesikweni ze apho kuyimfuneko khona kunikezelwe nenkxaso kwinkalo yolondolozo oluqhubayo kwakunye nokunikezelwa kweengxelo rhoqo.
IMimiselo yoLawulo lweZibonelelo zeLifa leMveli leNtshona Koloni	PN 336 wama-25 Oktobha 2002, PN 298 wama-29 kweyeThupha 2003, PN 212 kweyeNkanga 2004, PN 106 wama-31 kweyoKwindla 2005. PN 7497/2015 kweyoMsintsi 2015.	Imimiselo inikezela ngomiliselo olwenziwayo lolawulo lwelifa lemveli leNtshona Koloni.

7.3 Amatyala omthetho

Ityala leNkundla	Isikhombisi	Inkcazelo
ULouis Johannes Raubenheimer v Abalawuli beHendrik Johannes Bredenkamp Trust Nabanye	KwiNkundla Ephakamileyo yeNtshona Koloni, inombolo yetyala: 10228/2004	Esi Sigwebo siqwalasela umba wokuba yintoni na evakalisa "umdla onyanisekileyo" kwisigqibo segunya-bantu lezelifa lemveli esiya kuvakalisa ilungelo lokusa iimbambano ezinkundleni ukuze kubhenwe isigqibo ngokwemigaqo yeNHRA. Inkundla yafumanisa ukuba kufuneka ibe ngumdla onyananisekileyo, hayi nje imvakalelo yokusondelelana neso siseko selifa lemveli.
ITop Performers (Pty) Ltd v noMphathiswa weSebe leMicimbi yeNkcubeko noLonwabo	KwiNkundla Ephakamileyo yeNtshona Koloni, inombolo yetyala: 5591/2005	Esi sigwebo saba nefuthe elimandla kwiinkqubo zokubhena zeenkundla ezichongwe ngabaphathiswa kumaphondo ngokwemigaqo yecandelo 49 lomthethi uMthetho iweMithombo yeLifa leMveli weSizwe, ka-1999, xa ufundwa noMmiselo 12 weSaziso sePhondo 336 sika-2003. IDCAS noMphathiswa kwiPhondo bathi bathabatha amanyathelo okulungisa ngenjongo yokuqinisekisa iinkqubo zezolawulo ezingenamkhethe ze kwenziwe namalungiselelo ezibonelelo zokungeniswa kobungqina obutsha kwirekhodi yenkqubo yaloo nkundla, kwanenkqubo engcono yokuthotyelwa kwemithetho yobulungisa bendalo ngokwemigaqo yomthetho ongokuphulaphulwa kwezimvo zelinye icala.
UMbutho WooSihlalo v noMphathiswa weSebe lemicimbi yeNkcubeko neMidlalo	KwiNkundla ePhakamileyo yeZibheno, inombolo yetyala: 25/2006	Esi sigwebo sithi thaca elubala ziintoni ezidiza ukuba kuye kwaboniswana ngokwaneleyo noluntu lweengingqi ezichaphazelekayo kwakunye namanye amahlakani kumba weenguqu ezisacetywayo kumagama eendawo ezithile. IDCAS kunye neKomiti Yamagama Eengingqi zePhondo leNtshona Koloni eyathi yamiselwa nguMphathiswa kwiPhondo ngamaqumrhu anendima ephambili kwinkqubo yokuphunyezwa kwemithetho echaphazelekayo, ingakumbi kumba wokuququzelwa

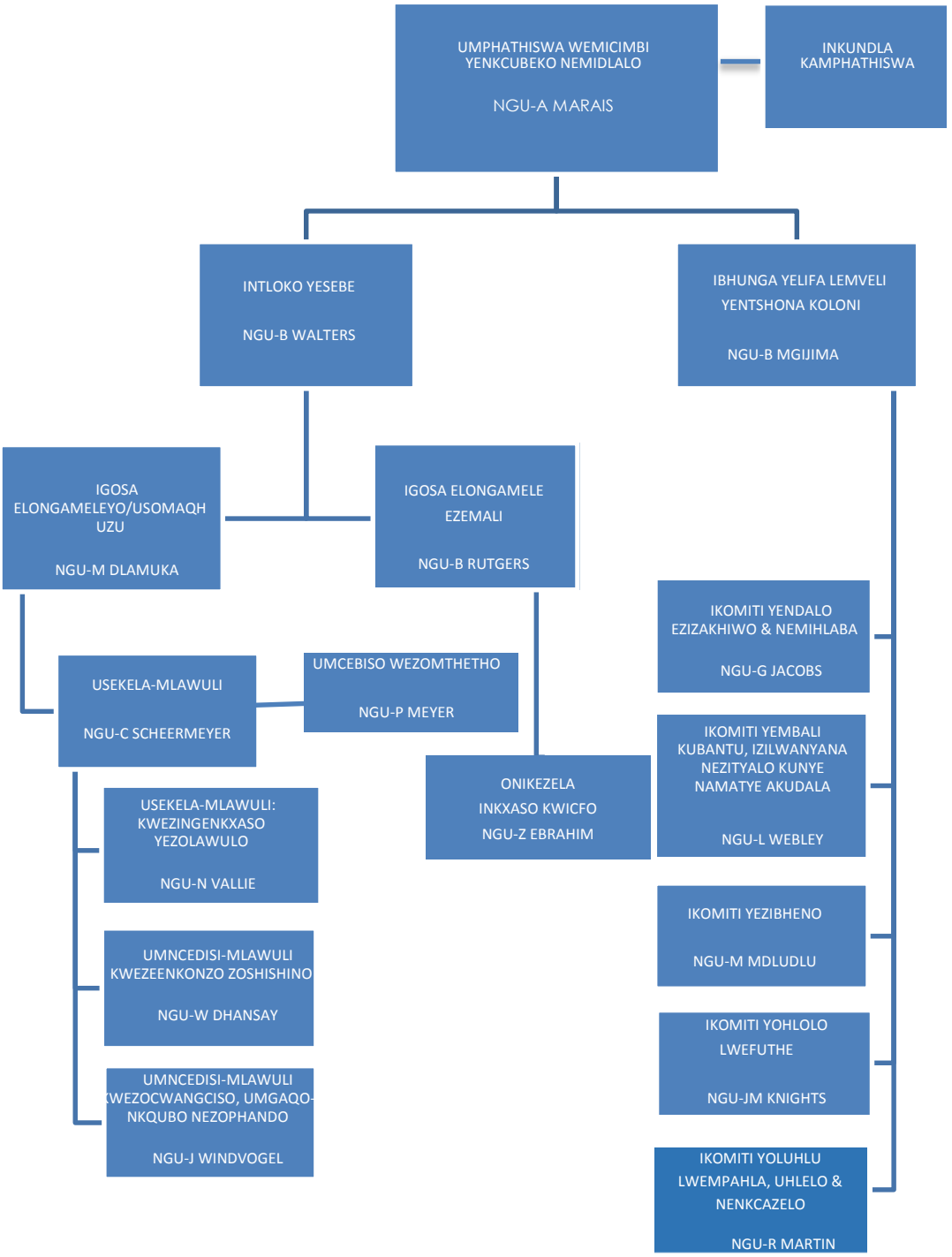
Ityala leNkundla	Isikhombisi	Inkcazelo
		kweemboniswano namahlakani kwanoluntu ngokubanzi. Kufuneka basithabathele ingqalelo esi sigwebo kwiinkqubo neendlela abazisebenzisayo kwinkqubo yolawulo lweenguqu ezisacetywayo kumagama eengingqi.
ILebhu eseMganga-thweni v iLifa leMveli leNtshona Koloni	kwiNkundla ePhakamileyo yeziBheno, inombolo yetyala: 647/2006	Esi sigwebo siqinisekisa amagunya anikezelwe kuMEC neLifa leMveli leNtshona Koloni lokubeka imiqathango kuphuhliso ngokwemiqathango yecandelo 48 loMthetho weSizwe wezibonelele zeLifa leMveli, 1999.
I-Arhente yoMzantsi ejongene neZiseko zeLifa Lemveli v iArniston Hotele Propathi (Pty) Ltd kunye Nomnye	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 5446/2006	Esi sigwebo siqwalasela umba womsebenzi othe waphunyezwa ngokwemigaqo yeMimiselo Yezakhiwo Kwisizwe ngaphambi kokumiselwa kokhuseleko ngokusesikweni ngokwemigaqo yeNHRA kwakunye nemiba yokuba semgaqweni kwesaziso sokhuseleko lwethutyana.
iWillows Propathi (Pty) Ltd v noMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 13521/2008	Ummangali ufake isimangalo esingxamisekileyo kwiNkundla ePhakamileyo ngenjongo yokunyanzelisa uMphathiswa kwiPhondo ukuba afikelele esigqibeni okanye, ukuba akunjalo, akhuphe iRekhodi Yesigqibo kumba wesibheno esathi safakwa kuMphathiswa kwiPhondo ngokwemigaqo yecandelo 49 lomthetho weMithombo yeLifa leMveli weSizwe, Ka-1999, elifundwa nommiselo 12(7) weSaziso sePhondo 336 sika-2003. Ifuthe lesi sigwebo kwiDCAS kukuba kufuneka iqinisekise ukuba iinkundla zikhupha iiRekhodi Zezigqibo kwangethuba. Kuthe zamiselwa iintshukumo zoluleko.

Ityala leNkundla	Isikhombisi	Inkcazelo
Umbutho Wabarhafi waseWaenhuiskrans Nomnye v Verreweide Eiendomsontwikkeling (Edms) Bpk and Others	kwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 1926/2008	INkundla yathi yaqwalasela ukuba ingaba i-Arhente yeZiseko zeLifa leMveli kuMzantsi Afrika okanye iLifa leMveli leNtshona Koloni zinawo na amagunya kumba weendawo zelifa lemveli ezithe zahlolwa yiSAHRA njengamaziko akwiBakala loku-1 ngokwemigaqo yecandelo lama-35 nelama-36 yomthetho weMithombo yeLifa leMveli weSizwe, yowe-1999. INkundla yafumanisa ukuba, kumatyala akumila kunjalo, yiSAHRA enamagunya okugweba. Ifuthe lesi sigwebo kwiHWC kukuba iSebe kufuneka linikezele ngoncedo lwezomthetho kwiLifa leMveli leNtshona Koloni ukuze kutolikwe imithetho, yaye ke kukwafunbeka liqinisekise ukuba iHWC ithabatha amanyathelo ngokwamagunya asemthethweni.
UPeter Gees v noMphathiswa wePhondo weSebe leMicimbi yeNkcubeko neMidlalo, kwiNtshona Koloni, uSihlalo, weNkundla eZimeleyo yeZibheno, iLifa leMveli leNtshona Koloni, iSixeko saseKapa, Abarhafi boMbidi-sixeko; kwanoMbutho waBahlali	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 6205/2015	Apha iNkundla yaye yaqinisekisa ukuba, noxa imiba evela kweli tyala yahlukile nje kweyavezwa kwityala leQualidental, ukunyanzeliswa kwemiqathango Phakathi kwemida yemimiselo yeMithombo yeLifa leMveli weSizwe, ka-1999, yaye ihambelana ngqo nefuthe lalo Mthetho. Iyakwazi ukunyanzeliswa imiqathango kwimvume yokudilizwa kwesakhiwo esimileyo esineminyaka engaphezu kwengamashumi amathandathu ngokwemigaqo yecandelo lama-34(1) lalo Mthetho ngaphandle kokuba inikezelwe ngenjongo ecacileyo yelifa lemveli.
IKomiti yeLifa leMveli yesiThili sePiketberg naBanye v	KwiNkundla ePhakamileyo	Izicelo zokuqwalaselwa kwezigqibo zeKomiti yeHWC Ejongene neZimo Ezakhiweyo Kwanezimo Zomhlaba (iBELCom). iBELCom yathi yakhupha

Ityala leNkundla	Isikhombisi	Inkcazelo
Liebco Vleishandelaars Edms Bpk nabanye (ibe inguMmangalelwa wesibini iLifa leMveli leNtshona Koloni)	yeNtshona Koloni, inombolo yetyala: 1103/2016	imvume yokudilizwa kwesakhiwo kwisiza u-Erf 207 esisePiketberg. IKomiti Yelifa Lemveli ePiketberg yathi yafaka isicelo sokuqwalaselwa kwesi sigqibo kwiNkundla Ephakamileyo njengoko yayingazange ithotyelwe imimiselo yePAJA. INkundla yawuqwalasela umgaqo-nkqubo welo xesha weHWC wesidingo semboniswano namaqumrhu abhalisiweyo ezolondolozo lwendalo kuphela. Ze yathi, njengoko izigqibo ekwakufikelelwe kuzo zazinefuthe lokuchaphazela uluntu ngokubanzi, kwakulindelekile ukuba nalo uluntu lwaziswe ngezi njongo. Oku ke kuya kuthetha ukuba kuya kudingeka ukuba abafaki-zicelo bazibhengeze iimbono neemfuno ukuze kube nokufumaneka izimvo zoluntu.
UBryer NO nabanye v HWC	KwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 16392/2017	Isicelo sokuqwalaselwa kwesigqibo seHWC sokunyanzelisa umyalelo wokuyekiswa komsebenzi kwakunye nesimiselo sokuba ingaba isicelo ngokwemigaqo yecandelo 38 leNHRA besiyimfuneko na. Oku uke bekungqamene nokuchanwa kwengcaciso kanobangela kwicandelo 38(1) "lendawo enkulu kune5000m2". iLifa leMveli leNtshona Koloni yayisoloko ibusebenzisa ubukhulu besiza njengonobangela. Isicelo esi sasime kwimbono ethji igama elithi "isiza" alibhekisi ku-'erf', futhi ke kule imeko, u-erf lo, noxa emkhulu nje kune5000m2, yayinokwahlulwa ngokweembono ibe ziziza ezimbini ezahlukeneyo. Kubalulekile ukuqonda ke ukuba inkundla ayizange ifikelele kwisigqibo sokuba isiza eso sasilingana nomgama owawuya kulungiswa. Ubukhulu beso siza busengadiza ubungakanani besiza eso, kodwa ke sikho isidingo senkqubo ephicothwe ngokucacileyo.

Ityala leNkundla	Isikhombisi	Inkcazelo
Umbutho Wabahlali nabaRhafi baseBo-Kaap v iSixeko saseKapa	kwiNkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 7031/2017	iLifa leMveli leNtshona Koloni yathi yazimanya nayo njengabamangali kwesi simangalo sokuqwalaselwa kwesigqibo seSixeko saseKapa sokunikezela imvume yokwakhiwa kwesimo esimanqanaba aliqela kwesi siza nesingxenye yaso ikwiHPOZ, nesikwimida yeBo-Kaap. iLifa leMveli leNtshona Koloni yaphikisa ngelithi ukusondelelana kwesi siza neziza ezimbini zelifa lemveli kwinqanaba lephondo kwakuthetha ukuba "kuya kuphazamisana" nezi ziza zelifa lemveli kwiphondo yaye ke yimvume ngokwemigaqo yecandelo 27 leNHRA ekufuneka ifumanekile. Inkundla ayizange iyamkele le mbono. Yaye yala nokuqwalasela isigqibo seSixeko saseKapa.

8. UBUME BOMBUTHO



ICANDELO B: INGCACISO YOMSEBENZI

1. INGXELO YOMPHICOTHI-ZINCWADI JIKELELE: IINJONGO EBEZICWANGCISWE KWANGAPHAMBILI

Kungoku nje uMphicothi-zincwadi Jikelele kuMzantsi Afrika wenza iinkqubo ezithile zophicotho kwingcaciso yomsebenzi ngenjongo yokunikezela isiqinisekiso esikholelekayo ngokwenkqubo yoluvo lophicotho. Uluvo lophicotho ngokuthelekiswa komsebenzi neenjongo ebezicwangcisiwe iyabandakanywa kwingxelo esiwa kubalawuli, akukho zinto ezifunwanisiweyo enikezelwe kwingxelo phantsi kwesihloko seeNjongo Ebezicwangcisiwe kule ngxelo kwicandelo leemfuno zemithetho nezomiselo lengxelo yophicotho.

Khangela kwiphepha 77 kwiNgxelo yoMphicothi-zincwadi Jikelele, epapashwe njengeCandelo E: Iingcaciso yezeMali.

2. UHLAHLELO LWESIMO

2.1. Ubume bokuNikezelwa kweNkonzo

Isithuba esihakathi kokuba uRhulumente weNtshona Koloni angene kulawulo lwesithandathu size nenguqu kubume bomgaqo-nkqubo nokuchazwe kwezigunyaziso zonikezelo lwenkonzo. IsiCwangciso sePhondo seQhinga sinikezela ngokuPhambili okuVuselelwe nguMbono, esinxulunyaniswe kwisiCwangciso-nkqubo seQhinga 2019-2024 sesiThuba esiPhakathi. Zozibini izicwangciso zixhasa ukumiliselwa kwethuba elide lesiCwangciso seSizwe soPhuhliso, umbono 2030. Oku kungundoqo kubandakanya:
Ii-VIP, njengoko zichaziwe kwisiCwangciso seQhinga sePhondo zinjengoku kulandelayo:

- ULuntu olukhuselekileyo noluHambelanayo
- UkuKhula neMisebenzi
- Ukuxhotyiswa kwaBantu
- Ukuguqu-guquka neNguqu yeSithuba
- INguqu neNkcubeko

La ngamanqwanqwa okwakha nezigunyaziso zomgaqo-nkqubo woRhulumente weNtshona Koloni. ILifa leMveli leNtshona Koloni lichonge uKhuseleko noHambelwano loLuntu, kunye nokuxhotyiswa kwaBantu njengemimandla yokujoliswe kuko okungundoqo.

Ngeli thuba isigunyaziso seHWC siveliswa kuMthetho weSizwe weZibonelelo zeLifa leMveli, imeko ekumiliselwa kuyo unikezelo lwenkonzo iyinxalenye yoRhulumente weNtshona Koloni. I HWC ithabathe inxaxheba kwiiprojekti ezinqamlezileyo njengenxalenye yeNdlela kaRhulumente yoLuntu luPhela (WOSA). Obu bubudlelwane bentsebenziswano phakathi kwamasebe karhulumente, oomasipala, icandelo langasese, ubumi kunye namaziko afanelekilehyo ukulungiselela ukuchonga imimandla eyingxaki enxulumene kwiiprojekti 'eziqhutywayo' nokusebenza kunye ukulungiselela ukufezekisa isiphumo esiyimpumelelo ukulungiselela izibonelelo zeengingqi zoluntu lwengingqi. Indlela yeWOSA ichaze indlela apho uRhulumente weNtshona Koloni kufuneka asebenze yaye iHWC ithathe ingqalelo yombono wePhondo ongulo "INtshona Koloni ekhuselekileyo apho wonke umntu eza kuhluma".

INtshona Koloni isoloko ithiwe mbende kukwanda kubemi bayo kule minyaka ili-10 idlulileyo. Ngokuhambelana neendlela zehlabathi, abemi beSixeko saseKapa balindeleke ukuba bande ngesigidi esi-1 esangezelelweyo sabantu ngowama-2026. Ubukho obunjalo bendibano yeLifa leMveli leNtshona kukuqinisekisa into yokokuba izibonelelo zelifa lemveli ezigcinwa nje kuphela kodwa zilawulwa ngendlela ezinzileyo. Oku kudinga ngaphezulu okokuba uthantamiso kufuneka lugcinwe phakathi kweemfuno zokukhula zeKapa kunye nephondo kunye nesigunyaziso sokukhuselwa kwezibonelelo zelifa lemveli. Ezi mfuno kufuneka zithatyathelwe ingqalelo xa kusenziwa izigqibo zelifa lemveli.

ILifa leMveli leNtshona Koloni bamelwa kwi-Fixed Capital and Property Development War room, ilinge eliqaliswe yiNkulumbuso yeNtshona Koloni ukulungiselela ukuchonga izithintelo kukukhula koqoqosho. I war room yamiselwa ngendlela ethi iqinisekise ngento yokokuba iyaphula-phula kwabachaphazelekayo ngamava abo kwiinkonzo zoRhulumente weNtshona Koloni, ukuchongwa kwezithintelo ze beze neengcebiso zenguqu ukuphucula kunikezelo lwenkonzo ze ngoko banikele kukukhula koqoqosho. Ngokusetyenziswa kwe-war room iHWC iqalise ngala malinge angundoqo alandelayo:

- Ukuqaliswa kwethuba kwi-ajenda yeentlanganiso zekomiti ukulungiselela okokuba abenzi bezicelo bangachithi imini yonke belindele okokuba bathi thaca imbilini yabo kwikomti;
- Inikezela ngohlaziyo ngenkqubela phambili yezicelo ngethuba leentlanganiso zekomiti. Oku kwenziwa kwiqonga lekhompyutha i*SLIDO*.
- Iwebhusayiti yeHWC iyaphuculwa ukuqinisekisa ngento yokokuba iba sisixhobo sokukhuthaza ulawulo lwezibonelelo zelifa lemveli kunye nenkcazelo eboniswa ngemizobo yendlela yokwenziwa kwezicelo zelifa lemveli.
- Isidingo sokukhuthaza oogunyaziwe bengingqi ukulungiselela babe nobuchule bokulawula izibonelelo zelifa lemveli lengingqi eziya kukhokhelela kukwenziwa kwezigqibo kwinqanaba lengingqi.
- Isidingo sokukhuthaza oogunyaziwe bengingqi ukulungiselela babe nobuchule bokulawula izibonelelo zelifa lemveli lengingqi eziya kukhokhelela kukwenziwa kwezigqibo kwinqanaba bengingqi.

Umbono, umnqophiso neenqobo ezisesikweni zeHWC zicokiswe ngokutsha kwisithuba seminyaka-mali emibini engaphambili. Oku kube ngumboniso wokufundwa kobume bokusebenza nolwamkelo lonikezelo lwenkonzo yaye ngoko, iHWC ichonge imimandla engundoqo ethi isekele okungundoqo kwayo okukhutshwe kwigunyaziso sayo esisemthethweni njengoku kulandelayo:

- Ulwakhiwo lwenkqubo esebenzayo yezibonelelo zelifa lemveli oluthi luncede abachaphazelekayo kunye noluntu ukuze ube nengqinisekiso kumsebenzi weHWC;
- Ubhengezo lwezibonelelo ezibalulekileyo zelifa lemveli njengendawo zelifa lemveli lephondo ukulungiselela ukubonakalisa iyantlukwano yephondo kunye noluntu lwelifa lemveli ebezingakhathalelwe kwixa elidlulileyo;
- Ukuqinisekiswa kobudlelwane noomasipala kunye namaqumrhu olondolozo lwendalo ukulungiselela ukuqinisekisa ngohambelwano kunye ne-NHRA, ingakumbi nemiqathango ethiwe thaca kumaphepha-mvume kunye nezinye iirekhodi zezigqibo;
- Ukuqhutywa kweenkqubo zofikelelo kuluntu ukulungiselela ukuqaqambisa iimpembelelo ezilungileyo nezizinzisayo elinokuthi libe nazo ilifa lemveli ekusombululeni ububi bentlalo, ukuyilwa kobandakanyo lwentlalo nolwakhiwo lobume obusebenzayo; kunye

- Nokuphuculwa kwengqiqo yexabiso lezibonelelo zelifa lemveli ngokusetyenziswa kweempawu zenkcazelo.

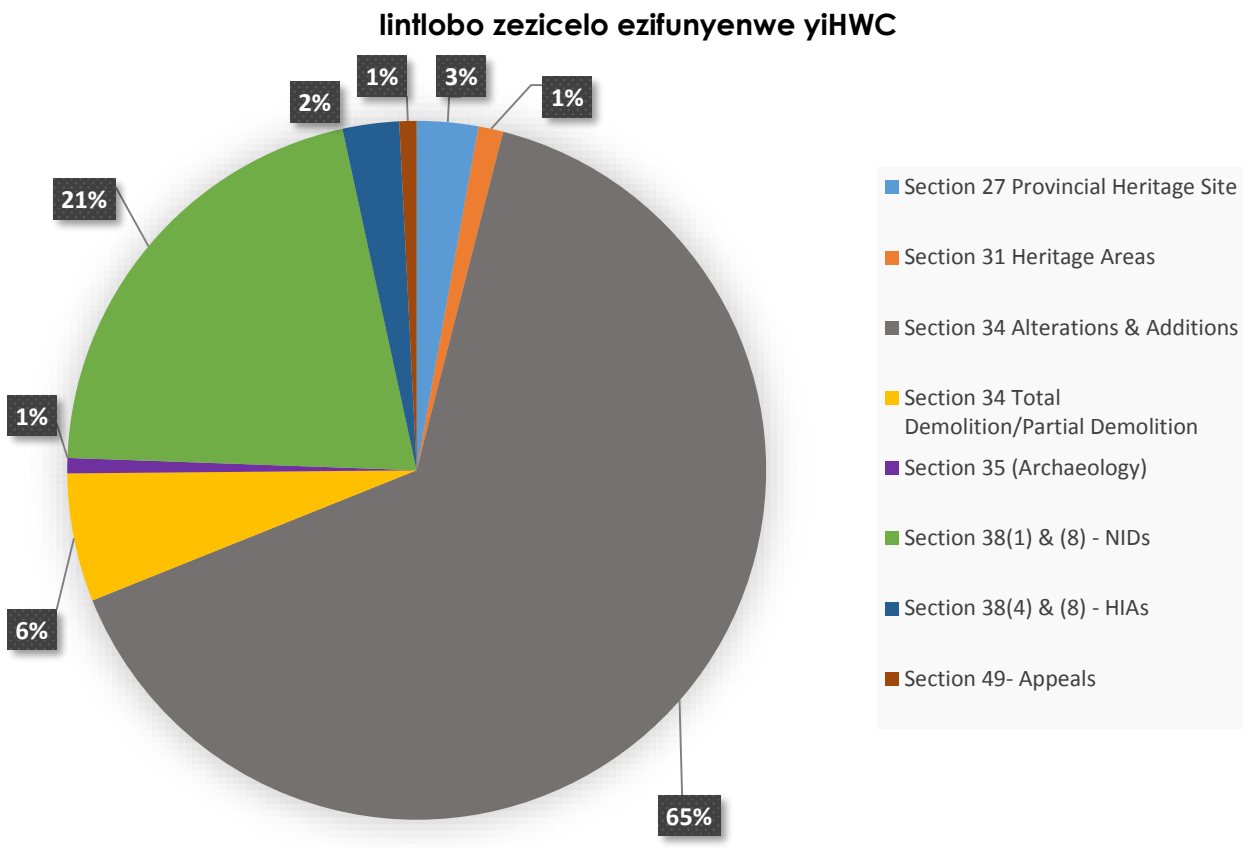
Indima yamaqumrhu engingqi yolondolozo lwendalo kunye namaqela anomdla athe asekela umthetho-siseko sendlela epheleleyo yoluntu yokulawula ilifa lemveli nokuphuculwa konikezelo lwenkonzo yeWCG. I HWC ixhomekeke kwindima yamaqumrhu olondolozo lwendalo, amaqela anomdla elifa lemveli kuluntu lwengingqi yaye ixhomekeke kubumi obusebenzayo nobunxibelelanayo ukunceda ekuchongeni, ekukhuthazeni nasekuhlanganiseni nolawulo olusebenzayo lwezibonelelo zelifa lemveli kwiphondo. Injongo njengoko ithiwe thaca kwiNtshayelelo yeNHRA yeyeHWC elungiselelwe "ukunceda nokukhuthaza uluntu nokulolonga nokugcina Ikamva layo ukulungiselela okokuba lidluliselwe kwizizukulwana zexa elizayo." I HWC yenza inxalenye ebalulekileyo yenguqu yexabiso kubume bonikezelo lwenkonzo yeWCG.

2.1.1 Isishwankathelo sezicelo, iingxelo zelifa lemveli nemibuzo

Njengoba iNHRA ibonelela ngothotho lweentshukumo ezinokwenziwa ligunya-bantu lephondo kwinkalo yelifa lemveli, umsebenzi omninzi weHWC wona uqulathe inkqubo yokuqwalaselwa kwezicelo phantsi kwemigaqo yeSahluko II salo Mthetho. Ngethuba lalo nyaka siwuphetheyo, iHWC yamkele ama-2 260 ezicelo zelifa lemveli. Inani elipheleleyo lezicelo, ama-2 066 lezicelo zaqwalaselwa ngendlela yokwenziwa kwesigqibo okanye imbono kwiintlanganiso zeHOM. Iintlanganiso zeeHOM zintlanganiso apho amagosa eHWC, anikwe igunya liBhunga, athabatha izigqibo okanye anike imbono kwizicelo ezikhutshwe ngokwemiqathango yeNHRA. Ucalulo olungaphezulu kumsebenzi weekomiti ngokuphathelelene nezicelo eziqwalaselweyo luboniswe kumanani anikezelwe ngasezantsi.

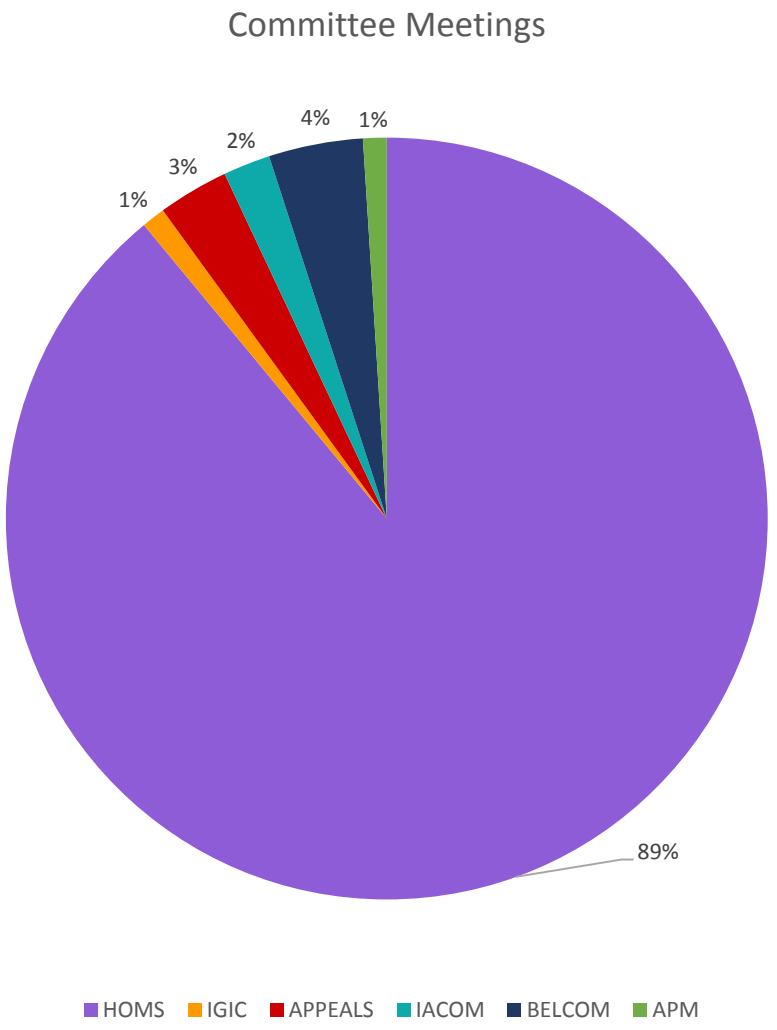
2.1.2 Inani lezicelo ngonyaka

Uninzi lwezicelo eziphathelelene nezicelo zophuhliso kunye nezo ezinxulumene nolungiso, izongezelelo okanye ukuchithwa okupheleleyo kwizakhiwo ezidala kwiminyaka engama-60 ngokuhambelana neNHRA. Kwizicelo ezingama-2 260 ezamkelwe yiHWC, ama-64 ibe zizicelo ezenziweyo eziphathelelene kulawulo lweeNdawo zeLifa leMveli. Izicelo zamaphepha-mvume ezili-17 ezilungiselelo zokurhunjwa okanye uphando lwe-archaeological okanye iindawo zepaleontological okanye izinto ezamkelweyo. Le grafu ilandelayo engasezantsi ibonisa iintlobo zezicelo ezifunyenwe yiHWC:



2.1.3 Inkqubo yokuqwalaselwa kwezicelo ziiKomiti zeHWC

Izicelo ezisiwa kwiHWC ziqwalaselwa zezi komiti zilandelayo: Eyezimbiwa, Izityal neZilwanyana Zakudala Nezamatye Angaphandle (i-APM), iKomiti Yezakhiwo nezingeMihlaba (iBELCom); iKomiti Yempahla, Ukumiselwa Kwemigangatho Neengcaciso (i-IGIC), iKomiti Yovavanyo Lwefuthe (i-IACom); iKomiti Yezibheno kwakunye Nemihlangano Yamagosa eLifa leMveli (iiHOM). IBhunga likwandisile ukudluliswa kwemisebenzi ngenjongo yokwenza ukuba iHOMS le ibe nakho ukuqwalasela izicelo ezinobuzaza zona kwanezo ziphikiswayo. Lo mzobo ngezantsi apha ubonakalisa umyinge wezicelo ezithe zanikwa ingqwalasela yikomiti nganye.



2.1.4 Inkqubo yangaphakathi yezibheno

ICandelo lama-49 leNHRA lidinga okokuba iHWC iseke inkqubo yangaphakathi yezibheno ekufuneka zigqitywe mhlawumbi liBhunga okanye yiKomiti yeZibheno. Imithetho eyenziwe yiHWC ibonelela ngokuba iKomiti yeZibheno kufuneka iqulunqwe ngamalungu amabini eBhunga yaye ukuya kutsho kumalungu amathathu awongezelelweyo. IKomiti yeZibheno icamngca izibheno zalo naliphi na iqela ukuya kummangali (ummangali okanye onomdla kunye namaqela achaphazelekayo) anganelisekanga sisigqibo senye yeekomiti zeHWC. Ngesithuba sonyaka-mali ophantsi kovavanyo, izimangalo zokubhena zizonke ezingama-40 zafakwa kwiKomiti yeZibheno.

2.1.5 Izibheno eziya kwiNkundla yamaTyala eZimeleyo yoMphathiswa

Naliphi na ilungu loluntu okanye ummangali onganelisekanga sisigqibo seKomiti yeZibheno, linethuba lokuqhubela phambili isibheno sabo kuMphathiswa weMicimbi yeNkcubeko neMidlalo ngokwemiqathango yecandelo 38(6) nelama-49 leNHRA. UMphathiswa uxhotyiswe

ukuba aseke iNkundla yamaTyala eZimeleyo equlathe iingcungela ezintathu ezinobuchule kwimiba yelifa lemveli okanye lomthetho. Kwesi sithuba sonyaka-mali ophantsi kovavanyo izigqibo ezihlanu zathunyelwa kwiNkundla yamaTyala eZimeleyo yaye zonke zagqitywa kwiNkundla waze umphumela wathambekela kwizigqibo zokuqala zeHWC.

2.1.6 IDijithali noLawulo lweNgcaciso

Indima yeHWC kukuchongwa, ukukhuselwa nokukhuthazwa kwezibonelelo ezibalulekileyo zelifa lemveli, ukulawulwa kungaphelelwanga nje kuphela kwimiba yezakhiwo zezibonelelo, kodwa nengcaciso eyifumene ngokuphathelelene nezibonelelo ezinjalo. ICandelo lama-24 (1)(f) leNHRA lidinga iHWC ukuba igcine inkcukacha zamanani ezibonelelo zelifa lemveli nokunika ingxelo ngaloo ngcaciso injalo kwi-arhente yesizwe yezibonelelo zelifa lemveli rhoqo SAHRA. I HWC iya kutshintshela kusetyenziso lweNkqubo yeNgcaciso yeZibonelelo zeLifa leMveli loMzantsi Afrika (SAHRIS) inkqubo yekhompyutha yolawulo lwezibonelelo zelifa lemveli esingethwe yiSAHRA.

Ufikelelo olukhulu nokubonakala kwiqonga lolawulo lwedijithali lube nezibonelelo ezininzi kulawulo lwezibonelelo zelifa lemveli. Oku kube nomphumela kufikelelo olukhulu kwingcaciso elungiselelwe uluntu lwengingqi namaqumrhu olondolozo anomdla kulawulo lwezibonelelo zelifa lemveli. Ngokuhambelana noku, iHWC iqalise inkqubo yokutshintsha imbonakalo yewebhusayiti yayo yaye inethemba lokuvelisa imbonakalo ekulula ukuyisebenzisa, etsala umdla nefikelelekayo kuluntu. Ukusasazwa kwengcaciso kunye nofikelelo kwingcaciso kubalulekile ukuba ngaba uluntu lwengingqi lunakho ukunxibelelana neHWC kumaqonga amaninzi edijithali.

Ngaphambili kokuphela konyaka-mali uMzantsi Afrika uvale imida yawo ngenxa yoqhambuko lobhubhane wehlabathi ngokubanzi weCOVID-19. Ukuvalwa kwee-ofisi kubangele isidingo sofikeleleko kumaqonga edijithali. Isidingo seendlela zenguqu, uthelelwano nobudlelwane bentsebenziswa kunye nabantu oogunyaziwe belifa lemveli abafana neSAHRA, sibonisiwe okokuba yimfuneko ukuqhubela phambili ngempumelelo nonikezelo lwenkonzo njengembonakalo yengingqi neyehlabathi yokufunda, yonxibelelwano noshishino ukuba luyaguquka. I HWC iqinisekile okokuba usetyenziso lwayo lweSAHRIS noyilo ngokutsha lwe-webhusayiti yayo linyathelo elibhekiselele empumelelweni.

2.2. Ubume bombutho

ISebe leMicimbi yeNkcubeko neMidlalo linikezela ngenkxaso-mali, abasebenzi kunye nenkxaso yokusebenza kwiHWC ukulungiselela ukuyinceda kumiliselo lweNHRA. I HWC iqhubile ngokuqinisekisa okokuba ekujoliswe kuko kunikezelo lwenkonzo lombutho kuyahlangatyezwa nangona kukho imingeni kwicandelo nonyino kubasebenzi. Ngaphezulu, iHWC ifumene inkxaso eyangezelelweyo evela kwiDCAS ngenkqubo ye-EPWP.

Ukusebenza kweHWC konganyelwa liBhunga eliqulunqwe ngamagcisa kwimimandla yoyilo lwezakhiwo, ucwangciso lwedolophu nengingqi, ucwangciso lwedolophu, i-akhiyoloji, imbali yentlalo nomthetho. Ngomhla woku-1 kweyeNkanga 2019 uMphathiswa weMicimbi

yeNkcubeko neMidlalo kunye neNkulumbuso weNtshona Koloni imisele iBhunga elitsha. IBhunga lityumbe iikomiti zalo ukulungiselela ukuqinisekisa ngento yokokuba iHWC imilisela izigunyaziso zayo ngomsebenzi nokufaneleka. IBhunga libambe amathuba ocwangciso lweqhinga ngeyoMdumba 2020 apho ichonge iintsika ezingundoqo eziya kukhokhela imisebenzi ngethuba lalo le-ofisi.

Indima yeeNtlanganiso zeGosa leLifa leMveli, ikomiti iqulunqwe ngamalungu abasebenzi, iqhubile ukukhula njengoko iqwalasela zonke izicelo yaye ithatha izigqibo ze izithumele kwezinye iikomiti kuxhonyekekwe kubugcisa obudingekayo. Ngesithuba sonyaka-mali omiyo ama-89% ezigqibo zelifa lemveli zenziwe ziiHOM. Umsebenzi weekomiti ezifana neBELCom kunye ne-AICom uyaqhubeka ngokukhula rhoqo ngonyaka ngenxa yokwanda kokuntsokotha kwezicelo ezithi zingeniswe kwiHWC. Oku kube nomphumela wenani elandileyo leentlanganiso zeBELCom kunye neze-IACom, njengoko izicelo apho amaqumrhu olondolozo namaqela anomdla nachaphazelekayo ephakamise inkcaso, ethunyelwa kwezi komiti.

2.3. IiNjongo eziJolise kuMphumela weQhinga

INjongo eziJolise kuMphumela weQhinga	Ukuchonga, ukukhusela, ukulondoloza, ukulawula nokukhuthaza izibonelelo zelifa lemveli leNtshona Koloni.
INgxelo yeNjongo	Ukuchonga, ukukhusela, ukulondoloza, ukulawula nokukhuthaza izibonelelo zelifa lemveli leNtshona Koloni ukulungiselela izizukulwana ezikhoyo nezixa elizayo.
Inkqubela phambili efezekisiweyo	I HWC iqhube ngochongo, ukhuseleko, ulondolozo nolawulo lwelifa lwelifa lwemveli eNtshona Koloni ngokuqinisekisa rhoqo ngento yokokuba izicelo zelifa lemveli ziyahlolwa zikomiti ezinobuchule; yakhe uthungelwano lwamaqumrhu olondolozo endima yawo ikukunika izimvo ngezicelo njengenxalenye yothatyatho lwenxaxheba loluntu; nokunxibelelana noogunyaziwe bengingqi ukulungiselela ukuququzelela inkqubo ehlangeneyo yolawulo lwezibonelelo zelifa lemveli.

2.4 Ukhuseleko olusesikweni lwemithombo yeLifa leMveli

Ngesithuba sonyaka-mali, iHWC iqwalasele ukhuseleko lwezibonelelo zelifa lemveli ezinxulunyaniswe nesithuba nenkcazelo yentlalo yokomelela noxinzelelo oluvelela yinzululwazi ngokubunjwa kokuhlala kwabantu eMzantsi Afrika. Ezi ndawo zilandelayo beziqhele ukukhuselwa njengeendawo zephondo zelifa lemveli:

IGama lendawo	ISaziso seGazethi yePhondo	Ingxelo ebalulekileyo efinyeziweyo	Ingingqi nolungelelaniso lweGPS
Intsalela yeFama 744, IFama 744/1, IFama 744/2 kunye neFama 722/1, ILourensford Road, eSomerset West	P. N. 002/2019	IVergelegen inexabiso elikhulu lembali elinxulunyaniswa neshumi leminyaka yokuqala yeNkulungwane ye-18, xa iCape of Good Hope yaqalisa njengesikhululo sokuxhobisa ngokutya seVereenigde Oost-Indische Compagnie (VOC) inika inkonzo kwimigaqo yasempuma yorhwebo yaselwandle yephandle loshishino lwaseDatshi, inxulunyaniswa neYurophu, i-Afrika ne-East Asia. Yenye yemizekelo yokuqala yemfuyo efanelekileyo esekwe eKapa, ephenjelelwe yimithetho-siseko yeYurophu yomhlaba wasemaphandleni ophucukileyo, ibonisa uphuhliso lwelizwe kwiKapa okuqhubeka ngexesha elisemva kwiNkulungwane ye-18 kunye nomhlaba ophucukileyo ophuhliswe kamva ngabemi abasakhulayo abakhululekileyo. I-Vergelegen inxulunyaniswa ngamandla nembali yobukhoboka eKapa kunye neSimon van der Stel onamakhoboka angaphezulu kwama-200, inani elikhulu kakhulyu elinokuba sezandleni zangasese kwipropati enye kwiKapa. Umdla owodwa wembali kukusetyenziswa kweVergelegen njengendawo yeembacu	34°04'35.2"S 18°53'24.7"E

IGama lendawo	ISaziso seGazethi yePhondo	Ingxelo ebalulekileyo efinyeziweyo	Ingingqi nolungelelaniso IweGPS
		zeRajah of Tambora okunxulunyaniswa nokusetyenziswa kweCape of Good Hope njengendawo esesikweni yokuvalelwa kwamabanjwa ezopolitiko asempuma akumgangatho weVOC yaye indima yakhoe ekukhutshelweni kweQur'an, ekuthi kanti yiQur'an yokuqala ebhalwe ngesandla leyo eKapa.	

IGama lendawo	ISaziso seGazethi yePhondo	Ingxelo ebalulekileyo efinyeziweyo	Ingingqi nolungelelaniso lweGPS
Intsalela yeSiza 27440, emelene nendawo yengcwaba lika-Imam Haron. Indawo yokuNgcwaba yeeMuslim, Browning Road, Mowbray	P. N. 003/2019	U-Imam Abdullah Haron ukhunjulwa ngokubandakanyeka kwintshukumo yenkululeko ukulungiselela ukuzisa inguqu kuMzantsi Afrika. U-Imam Haron unobugcisa kwimfundiso efanelekileyo yenkolo yentlalo yaye uyibonile indima yakho njengethnuba lokuzisa ulwazi lokungalingani kwentlalo. Iiklasi azibambe e-Al-Jamia Masjid zivuselele ingcingane yovukelo kwabo babezizimasile. Ukutyunjwa kwakhe njengo-Imam kuzise ixesha elitsha kwimbali yoluntu lwamaMoslim eKapa. Umdla ka-Imam kwintshukumo zoqhankqalazo lwavuselelwa sisigqibo sokuthabatha kwakhe iimfundiso ze-Islam kubasebenzi abasebenza kude namakhaya. Nangona uluntu lwamenza intlekisa, u-Imam Haron wabo lilizwi lenkuthazo ngokuphandle ebonisa indelelo kurhulumente ze wema ngothando echasa ucalulo, inkani nocalulo ngokwebala. Umnikelo ka-Imam ngexesha apha uninzi lwabefundisi beMoslem bebethule cwaka, udlale indima ebalulekileyo ekuphembeleni iingcinga zabantu neentshukumo zabo ngokubhekiselele kurhulumente wocalulo.	33°56'16.1"S 18°27'42.7"E

IGama lendawo	ISaziso seGazethi yePhondo	Ingxelo ebalulekileyo efinyeziweyo	Ingingqi nolungelelaniso lweGPS
ISiza 58573, eKapa, esikufutshane ne-Al-Jaamia Masjid, Stegman Road, Claremont	P. N. 001/2019	I-Al-Jaamia Masjid yintsalela yoluntu olwaluvuselelekile olwancothulwa nguMthetho weMimandla ebekelwe amaQela abemi abathile. Ibandla leStegman Road Masjid lidlale indima ebalulekileyo kwimfundiso echasene nocalulo. I-Al-Jaamia Masjid inonxulumano olukhulu ku-Imam Haron, inkokheli enamandla nethandwa kakhulu luluntu owatshutshiswayo waze wabulalwelwa indima yakhe kumzabalazo wokuchaswa kocalulo. I-Al-Jaamia Masjid iphumelele nangona uluntu olusondelelene kakhulu lweMoslem luthe lwafuduswa ngenkani nguMthetho weGroup Areas ngowama-1960. Amalungu eStegman Road Masjid afumana ubunzima obuninzi kodwa axhathisa yaye ngoku ayaliqhuba ilifa lenkolo, ibandla nokuxhobisa kusetyenziswa imfundo. U-Imam Haron usebenzele iMasjid, ngokunjalo noluntu lwamaMoslem de `wabhubha' ngowe-1969 yaye umsebenzi ka-Imam Haron usaqhutywa e-Al-Jaamia Masjid ngeenkqubo eziqalisiweyo.	33°58'44.5"S 18°28'04.2"E

2.5 Ezona nguqu ziphambili kwimigaqo-nkqubo nakwimithetho

2.5.1 Iinguqu kwimigaqo-nqubo

Kwisithuba salo nyaka-mali le migaqo-nkqubo ilandelayo yathi yaphuhliswa ze yalungiswa liBhunga:

UMgaqo-nkqubo	Inkcazelo
ICandelo lama-30 nelama-31 lemithetho enxulumene nemimandla yelifa lemveli kunye neemvavanyo	Imithetho inikezela ngento yokuba inkqubo kufuneka ilandelwe xa kuthethwana noluntu ngokuphathelelene nesibhengezo esicetywayo seMimandla yeLifa leMveli kunye nobeko olucetywayo lweendawo zelifa lemveli kwirejista yelifa lemveli.
Izikhokhelo ezilungiselelwe ungeniso lweCandelo lama-38 iSaziso sokuZimisela ukulungiselela uPhuhliso nongeniso lweCandelo lama-38 leeMvavanyo zeMpembelelo yeLifa leMveli	Ngokwemiqathango ye S38(1) yoMthetho weSizwe weZibonelelo zeLifa leMveli onguNombolo yama-25 we-1999, ungeniso weSaziso sokuZimisela ukulungiselela uPhuhliso lweFomu yeSicelo (NID) kufuneka luqaliswe kwinqanaba langethuba lokucetywa kophuhliso. Ukunceda kuhambelwano kunye nezi mfuno zohambelwano kulungiselelwa ungeniso lweeFomu zeSicelo zeNID kunye neeHIA sele ziphuhlisiwe.

2.5.2 Izimangalo zolwaphulo-mthetho

Inombolo yetyala	Igama letyala	Inqanaba
76/5/2015	Urhulumente v L Raymond linxulumene ne-191 Main Road, Paarl (iNdawo yeLifa leMveli lePhondo).	Ityala laphula-phulwa nguMantyi kwiNkundla yasePaarl apho iHWC yanika ubungqina. Umba wabekelwa elinye ixesha.

2.5.3 Imiba yeHWC kwiiNkundla

Ngesithuba sonyaka-mali ophantsi kovavanyo iHWC ibibandakanya kwezi zenzo zenkundla zilandelayo:

INombolo yeTyala	INkundla	Umba	Inqanaba
46055/15	INkundla ePhakamile yo yeNorth Gauteng	Midnight Storm Investments 170 (Pty) Ltd v uMphathiswa woBugcisa neNkcubeko naBanye	Ityala liqhubeka ngo- Agasti 2019. Isigqibo senziwa esigwebela iLifa leMveli laseNtshona Koloni. (Ngethuba lokubhaliwa kwale ngxelo, esi sigqibo bekusabheni we kuso.)
14894/17	INkundla ePhakamileyo yaseNtshona Koloni	Exclusive Access Trading 570 (Pty Ltd) v uSihlalo, iNkundla yamaTyala eZimeleyo, uMphathiswa weMicimbi yeNkcubeko neMidlalo kunye neLifa leMveli leNtshona Koloni	Lisekwinqanaba lokunikwa kwengxelo yommangalelwa

3. INGCACISO YOKUSEBENZA NGOKWENKQUBO: ILIFA LEMVELI LENTSHONA KOLONI

3.1. INkqubo/umsebenzi/injongo

Injongo yeLifa leMveli leNtshona Koloni kukucebisa uMphathiswa ngomiliselo loMthetho weSizwe weZibonelelo zeLifa leMveli (uMthetho onguNombolo yama-25 we-1999) yaye ngokwenza njalo, kukhuselwa nokulawula kwezibonelelo zelifa lemveli leNtshona Koloni.

INjongo yeQhinga: Ukulawulwa kwezibonelelo ezihlangeneyo zelifa lenkqubo yolawulo eNtshona Koloni.

INkqubo/umsebenzi/injongo: ILifa leMveli leNtshona Koloni					
UMgqalisela wenjongo yeqhinga	**Olona lufezekiso/umsebenzi ku-2018/2019**	**Ithagethi eCwangcisiwey o ku-2019/2020**	**INzuzo ku 2019/2020**	**Ukuphambuka kokujoliswe kuko okucwangcisiweyo ukuya kokufezekisisiweyo okukuko ku-2019/2020**	**Uluvo kwiziphambuko**
Inani lamalinge ukukhuthaza ulawulo lwezibonelelo zelifa lemveli eNtshona Koloni	-	11	11	-	

INkqubo/umsebenzi/injongo: ILifa leMveli leNtshona Koloni					
UMgqalisela wenjongo yeqhinga	**Olona lufezekiso/umsebenzi ku-2018/2019**	**Ithagethi eCwangcisiwey o ku-2019/2020**	**INzuzo ku 2019/2020**	**Ukuphambuka kokujoliswe kuko okucwangcisiweyo ukuya kokufezekisisiweyo okukuko ku-2019/2020**	**Uluvo kwiziphambuko**
Inani lamangenelo ephondo okukhusela izibonelelo zelifa lemveli ngokwemiqathango yeNHRA	-	110	124	+14	Ukusabela kwizicelo ezenziwa zikomiti zokongamela ukuhlaziya imigqaliso yokusebenza okokuba ihambelane kunye nesigunyaziso seHWC. IBhunga liqwalasele ngokutsha ubume bokusebenza nokuphuhliswa imigqalisela yokusebenza kunye nekujoliswe kuko okuhlaziyiweyo. Oku kubandakanya ukuchongwa kweendawo zelifa lemveli zephondo, iinkqubo zofikelelo kunye nokuhlolwa kwezibonelelo ezibalulekileyo zelifa lemveli.

Imigqalisela engundoqo yokusebenza, ekujoliswe kuko okucwangcisiweyo kunye nezifezekiso ezizizo

INkqubo/umsebenzi/injongo: ILifa leMveli leNtshona Koloni							
UMgqalisela wenjongo yeqhinga	**Olona lufezekiso/umsebenzi kowama-2016/2017**	**Olona lufezekiso/umsebenzi kowama-2017/2018**	**Olona lufezekiso/umsebenzi kowama-2018/2019**	**Okujoliswe kuko okuCwangcisiwey o kowama-2019/2010**	**Olona lufezekiso/umsebenzi kowama-2019/2020**	**Ukuphambuka kokujoliswe kuko okucwangcisiweyo ukuya kokufezekisisiweyo okukuko kowama-2019/2020**	**Uluvo kwiziphambuko**
Inani lemigaqo-nkqubo, imithetho, izikhokhelo okanye izivumelwano ezivunywe liBhunga okanye uGunyaziwe oNika iNgxelo	-	-	-	1	1	-	
Inani leendawo zelifa lemveli lephondo ezikhuselwe ngokusesikweni	-	-	-	2	3	+1	INdawo eyangezelelweyo yeLifa leMveli lePhondo labhengezwa ukulungiselela okokuba lingqamane novuyiswano kweminyaka engama-50 okubhubha kuka-Imam Haron.
Inani lokuhlolwa kweendawo oluqhutywe kwiindawo zelifa lemveli lephondo	-	-	-	10	10	-	
Inani leentlanganiso zeBhunga neKomiti ezisingethwe ukulungiselela uthatyatho lwezigqibo ngokwemiqathango yeNHRA	-	-	-	100	110	+10	Iintlanganiso ezangezelelweyo ezibanjiweyo ngenxa yomthamo omkhulu wezicelo nokuntsokotha kwezigqibo zelifa lemveli ekufuneka zithatyathiwe.

INkqubo/umsebenzi/injongo: ILifa leMveli leNtshona Koloni							
UMgqalisela wenjongo yeqhinga	**Olona lufeze kiso/umseb enzi kowa ma-2016/2017**	**Olona lufezekiso/umsebenzi kowama-2017/2018**	**Olona lufeze kiso/umsebenzi kowa ma-2018/2019**	**Okujoliswe kuko okuCwangcisiwey o kowa ma-2019/2010**	**Olona lufeze kiso/umseb enzi kowa ma-2019/2020**	**Ukuphambuka kokujoliswe kuko okucwangcisiweyo ukuya kokufezekisisiweyo okukuko kowama-2019/2020**	**Uluvo kwiziphambuko**
Inani leenkqubo zofikelelo ezisingethiweyo ukukhuthazwa kolawulo lwezibonelelo zelifa lemveli	-	-	-	8	7	-1	linkqubo zofikelelo zocwangciselwa ikota yesi-4, eyesibini eyayicwangciselwe okokuba iza kuqhutywa ngomhla wama-27 kuMatshi 2020. Ngenxa yesibhengezo sikaPrezidanti nokuvalwa ngci kwesizwe siphela ngenxa yeCOVID-19, ufikelelo lwesibini kwafuneka lurhoxiswe.
Inani leendawo zelifa lemveli zephondo ezivuliweyo	-	-	-	3	4	+1	INdawo eyangezelelweyo yeLifa leMveli lePhondo labhengezwa ukulungiselela okokuba lingqamane novuyiswano kweminyaka engama-50 okubhubha kuka-Imam Haron.

Iqhinga lokulungisa ummandla wokusebenza ngokulindelweyo

Ukusebenza ngaphantsi kokulindelweyo kube ngumphumela weCOVID-19 nokubhengezwa kwesimo sentlekele. ICandelo liya kuzama ukuqhuba ezinye zeenkqubo zalo zoluntu ngokusetyenziswa kwamaqonga onxibelelwano ukulungiselela ukuqinisekisa ngento yokuba libe nakho ukufikelela kwabachaphazelekayo balo.

4. UKUQOKELELWA KWENGENISO

	2019/20			2018/19		
Umthombo wengeniso	**Uqikelelo**	**Izixa-mali ezizizo eziqokelelweyo**	**Uqokelelo (Olungaphezulu)/ olungaphantsi**	**Uqikelelo**	**Izixa-mali ezizizo eziqokelelweyo**	**Uqokelelo (Olungaphezulu)/ olungaphantsi**
	R`000	**R`000**	**R`000**	**R`000**	**R`000**	**R`000**
Ezinye iindleko zentsebenzo	1189	1434	(245)	1806	1980	177
Intlawulo yodluliselo	1844	1844	-	1736	2236	500
Inzala ingeniso	528	528	-	540	504	(36)
IYonke	**3561**	**3806**	**(245)***	**4079**	**4720**	**(641)**

*Inkcitho engaphezulu enxulumene ikakhulu kwiGRAP 23: IiNkonzo zohlenga-hlengiso olungeyiyo imali ezilungiselelwe imivuzo yama-R586 000 enxulumene kubasebenzi bolawulo lwemali beCandelo likaRhulumente. Inkcukacha ezingaphezulu zichazwa kwiNgxelo zoNyaka zeMali zeHWC, iNqaku 16.

4.1. Utyalo-mali lweNkunzi

Alusebenzi

ICANDELO C: ULAWULO

1. INTSHAYELELO

Ulawulo lwequmrhu luqulathe iinkqubo, indlela amacandelo karhulumente aqhutywa, alawulwa nathwaliswa uxanduva ngayo. Ukwangezelela kwiimfuno zomthetho ezisekwe kumthetho onceda ecandelo likarhulumente, kunye noMthetho weNkampani, ulawulo lwequmrhu ngokuphathelele kumacandelo karhulumente luyamiliselwa ngokusetyenziswa kwezigunyaziso zoMthetho woLawulo lweMali kaRhulumente (iPFMA) ze luqhutywe kunye nemithetho-siseko equlathwe kwiNgxelo kaKing engoLawulo lweQumrhu.

2. IIKOMITI ZEMICIMBI YESEBE

Iikomiti zePalamente yePhondo ezinolongamelo kwiLifa leMveli leNtshona Koloni yiKomiti yeSigxina engoKhuseleko loLuntu, iMicimbi yeNkcubeko neMidlalo, kunye neKomiti eSigxina engee-Akhawunti zikaRhulumente (SCOPA).

IiKomiti zeSigxina ezingoKhuseleko loLuntu, iMicimbi yeNkcubeko neMidlalo; ii-Akhawunti zikaRhulumente	
Umhla wokuPhula-phulwa	**Umba ophantsi kwengqwalasela**
8 EyeThupha 2019	Ingxelo eyenziwa liSebe leMicimbi yeNkcubeko neMidlalo ngesiCwangciso salo soNyaka sokuSebenza sowama-2019/20.
20 EyeThupha 2019	Ingxelo eyenziwa liSebe leMicimbi yeNkcubeko neMidlalo ngeBhunga leLifa leMveli leNtshona Koloni.
31 EyeDwarha 2019	Ingxoxo kwiiNgxelo zoNyaka wama-2018/19 zeSebe leMicimbi yeNkcubeko neMidlalo kunye namacandelo alo (iLifa leMveli leNtshona Koloni, iKomiti yeLwimi yeNtshona Koloni, iKhomishoni yeNkcubeko yeNtshona Koloni).
27 EyeNkanga 2019	Ingxoxo kwiVoti 13: IMicimbi yeNkcubeko neMidlalo kwishedyuli eya kuLwabiwo-mali oluHlenga-hlengisiweyo lweNtshona Koloni, 2019.
11 EyoKwindla 2020	Ingxoxo yoMthetho oYilwayo woLwabiwo-mali lweNtshona Koloni 2020 – iVoti ye-13 iSebe leMicimbi yeNkcubeko neMidlalo.

3. UGUNYAZIWE WESIGQEBA

UGunyaziwe wesiGqeba umilisele uxanduva lokongamela ngokubeka iliso kwingcaciso yezemali nezingezizo ezemali kulungiselelwa isithuba esiphantsi kovavanyo. Iingxelo ezilandelayo zangeniselwa iinjongo zokubekwa kweliso:

INgxelo yaRhoqo ngeKota yokuSebenza	31 kweyeKhala 20919; 31 EyeDwarha 2019; 31 EyoMqungu 2020; nowama-30 kuTshazimpunzi 2020.
Ingxelo yasenyakeni yokuBekwa kweLiso	31 kweyeKhala 2019; 31 EyeDwarha 2019; 31 EyoMqungu 2020; nowama-30 kuTshazimpunzi 2020.

4. UGUNYAZIWE ONIKA INGXELO/IBHODI

4.1 Intshayelelo

IBhunga lisekwe ngokwemiqathango yoMthetho weSizwe weZibonelelo zeLifa leMveli, 1999, kunye nemimiselo epapashwe kwiSaziso sePhondo 336 somhla wama-25 kuTshazimpunzi 2002. IBhunga lityunjelwe isithuba seminyaka emithathu.

4.2 Indima yeBhodi injengale ilandelayo

IBhunga nguGunyaziwe oNika iNgxelo nogunyaziwe owenza izigqibo kwimiba yomgaqo-nkqubo nakuyo yonke imimandla yokuthatyathwa kwezigqibo ngokwemiqathango yeNHRA engekanikezelwa kwiikomiti zalo, kubasebenzi okanye koomasipala.

Ngesithuba sonyaka ophantsi kovavanyo icandelo linamabhunga amabini angenanayo. Isithuba sebhunga lokuqala siphele ngomhla wama-31 kuTshazimpunzi 2019. Isithuba seli bhunga likhoyo siqala ngomhla woku-1 kweyeNkanga 2019.

4.3 IPhepha lamaLungelo eBhodi

ILifa leMveli leNtshona Koloni alinalo iphepha lamalungelo elisesikweni kodwa likhokhelwa nguMthetho weSizwe weZibonelelo zeLifa leMveli (uMthetho wama-25 we-1999).

Ukuqulunqwa kweBhunga (ibhunga elinethuba eliphela ngomhla wama-31 kweyeDwarha 2019)

Igama	Isikhundla *(ngokwesim o seBhodi yeli Qumrhu Loluntu)*	Usuku Lokuqashwa	Usuku Lokubeka Phantsi	Izidanga	Iinkalo Ayingcali kuzo	iiBhodi anguMlawuli kuzo (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela Entsebenzo (umzekelo: ikomiti yophicotho-zincwadi / iqela lentsebenzo likaMphathiswa)	Inani leentlanganiso ezizinyaziweyo
Gq. Antonia Malan	USihlalo	1 EyeNkanga 2016	N/A	PhD, BA Hons	Uqulunqo lomthetho weLifa leMveli nomgaqo-nkqubo; imbonakalo yenkcubeko	I-arhente yeZibonelelo zeLifa leMveli loMzantsi Afrika	APM EXCO	10
Mnu. Rowen Ruiters	Ilungu	1 EyeNkanga 2016	N/A	BTech: Architectural Technology; BTech: Project Management; ND: Architectural Technology	Uyilo lweZakhiwo	N/A	Izibheno	10

Igama	Isikhundla *(ngokwesim o seBhodi yeli Qumrhu Loluntu)*	Usuku Lokuqashwa	Usuku Lokubeka Phantsi	Izidanga	Iinkalo Ayingcali kuzo	iiBhodi anguMlawuli kuzo (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela Entsebenzo (umzekelo: ikomiti yophicotho-zincwadi / iqela lentsebenzo likaMphathiswa)	Inani leentlanganiso ezizinyaziweyo
Mnu. Siphiwo Mavumengwana	Ilungu	1 EyeNkanga 2016	N/A	National Diploma: Marketing Management	imbonakalo yenkcubeko; UcwangcisolweDolophuneNgingqi	Ugunyaziwe woTywala weNtshona Koloni Conbin South Africa PTY LTD Imvelo Heritage Concepts PTY LTDOasis Development Agency	IGIC kunye ne-IACOM	12
Nksk. Corlie Smart	Ilungu	1 EyeNkanga 2016	N/A	BProc; LLM	Uqulunqo lomthetho weLifa leMveli nomgaqo-nkqubo	Belvidex PTY LTD	Izibheno	8

Igama	Isikhundla *(ngokwesim o seBhodi yeli Qumrhu Loluntu)*	Usuku Lokuqashwa	Usuku Lokubeka Phantsi	Izidanga	Iinkalo Ayingcali kuzo	iiBhodi anguMlawuli kuzo (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela Entsebenzo (umzekelo: ikomiti yophicotho-zincwadi / iqela lentsebenzo likaMphathiswa)	Inani leentlanganiso ezizinyaziweyo
Mnu. Chris Snelling	Ilungu	1 EyeNkanga 2016	N/A	B. degree in Architectural Studies	Uyilo lweZakhiwo; Amaxwebhu elifa lemveli neenkcukacha zamanani	N/A	IACOM	13
Gq. Ignatuis de Swardt	Ilungu	1 EyeNkanga 2016	N/A	MA in Cultural History (cum laude); BA Hons. BA African Studies	Uyilo lweZakhiwo; Amaxwebhu elifa lemveli neenkcukacha zamanani	N/A	IGIC	7

Igama	Isikhundla *(ngokwesim o seBhodi yeli Qumrhu Loluntu)*	Usuku Lokuqashwa	Usuku Lokubeka Phantsi	Izidanga	Iinkalo Ayingcali kuzo	iiBhodi anguMlawuli kuzo (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela Entsebenzo (umzekelo: ikomiti yophicotho-zincwadi / iqela lentsebenzo likaMphathiswa)	Inani leentlanganiso ezizinyaziweyo
Mnu. Graham Jacobs	Ilungu	1 EyeNkanga 2016	N/A	B Arch; MA Conservation Studies (Built Environment)	Uyilo lweZakhiwo; Amaxwebhu elifa lemveli neenkcukacha zamanani; uphuhliso lwezikhokhelo	N/A	BELCom	14
Nksk. Katherine Dumbrell	Ilungu	1 EyeNkanga 2016	N/A	B. degree in Architectural Studies; Post Graduate Diploma in African Studies	Uyilo lweZakhiwo; Amaxwebhu elifa lemveli neenkcukacha zamanani	Friends of the Drostdy Museum Kathy Dumbrell Architect Historian	IGIC Izibheno	15

Igama	Isikhundla *(ngokwesim o seBhodi yeli Qumrhu Loluntu)*	Usuku Lokuqashwa	Usuku Lokubeka Phantsi	Izidanga	Iinkalo Ayingcali kuzo	iiBhodi anguMlawuli kuzo (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela Entsebenzo (umzekelo: ikomiti yophicotho-zincwadi / iqela lentsebenzo likaMphathiswa)	Inani leentlanganiso ezizinyaziweyo
						Aesthetics Committee of Swellendam Local Municipality		
Gq. Rolf Annas	Ilungu	1 EyeNkanga 2016	N/A	PhD, BA(Hons)	Ukukhuthazwa nokuChazwa kwezibonelelo zelifa lemveli.	N/A	IGIC	6
Nksk. Emmylou Bailey	Ilungu	1 EyeNkanga 2019	N/A	MA Archaeology and Heritage Management	Imbonakalo yenkcubeko; ne-akhiyoloji	Hearth Heritage	APM	6

Ukuqulunqwa kweBhunga elikhoyo (elityunjwe ukususela ngomhla woku-1 kuNovemba 2019 ukuya kumhla wama-31 ku-Oktobha 2022)

Igama	Isikhundla *(ngokwesimo seBhodi yeli Qumrhu Loluntu)*	Usuku Lokuqashwa	Usuku Lokubeka Phantsi	Izidanga	Iinkalo Ayingcali kuzo	iiBhodi anguMlawuli kuzo (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela Entsebenzo (umzekelo: ikomiti yophicotho-zincwadi / iqela lentsebenzo likaMphathiswa)	Inani leentlanganiso ezibanjiweyo
Mnu. Stuart Hermansen	Ilungu	1 EyeNkanga 2019	N/A	B.A.S and B. Architecture	Izibonelelo zelifa lemveli; Uyilo lwezakhiwo zelifa lemveli	HB Architects (Pty) Ltd	BELCom	3
Mnu. Jason Knight	Ilungu	1 EyeNkanga 2019	N/A	Masters in City and Regional Planning	Ucwangciso lweDolophu neNgingqi; Ulawulo lwezibonelelo zelifa lemveli	Greenrock Group (Pty) Ltd.	IACom	5

Igama	Isikhundla *(ngokwesimo seBhodi yeli Qumrhu Loluntu)*	Usuku Lokuqashwa	Usuku Lokubeka Phantsi	Izidanga	Iinkalo Ayingcali kuzo	iiBhodi anguMlawuli kuzo (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela Entsebenzo (umzekelo: ikomiti yophicotho-zincwadi / iqela lentsebenzo likaMphathiswa)	Inani leentlanganiso ezibanjiweyo
Mnu.Ron Martin	Ilungu	1 EyeNkanga 2019	N/A	Oral History Methodology Certificate (Honours Level); Post Graduate Diploma in Museum and Heritage Studies (Honours Level)	Ulawulo lwezibonelelo zelifa lemveli; Ingqiqo yemveli; lindlela zembali efihlakeleyo	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	IGIC	3
Adv Mandla Mdludlu	Ilungu	1 EyeNkanga 2019	N/A	BIuris, LLB, Certificate in Labour Law	Umthetho womthetho wepropati	Audit Committee (Overstrand Municipality); West Coast TVET; NHBRC; HPCSA	Appeals	5

Igama	Isikhundla *(ngokwesimo seBhodi yeli Qumrhu Loluntu)*	Usuku Lokuqashwa	Usuku Lokubeka Phantsi	Izidanga	Iinkalo Ayingcali kuzo	iiBhodi anguMlawuli kuzo (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela Entsebenzo (umzekelo: ikomiti yophicotho-zincwadi / iqela lentsebenzo likaMphathiswa)	Inani leentlanganiso ezibanjiweyo
Mnu. Bongani Mgijima	USihlalo	1 EyeNkanga 2019	N/A	BA, BPA Hons, PG Diploma Museum and Heritage, MPA and MPhil	Iimyuziyam neZifundo zeLifa leMveli; ulawulo nokuphathwa kwelifa lemveli; uphuhliso lomgaqo-nkqubo	Amazwi South African Museum of Literature; Yakhanani Tourism Solutions; South African Heritage Resources Authority; Western Cape Provincial Geographical Names Committee	N/A	2

Igama	Isikhundla *(ngokwesimo seBhodi yeli Qumrhu Loluntu)*	Usuku Lokuqashwa	Usuku Lokubeka Phantsi	Izidanga	Iinkalo Ayingcali kuzo	iiBhodi anguMlawuli kuzo (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela Entsebenzo (umzekelo: ikomiti yophicotho-zincwadi / iqela lentsebenzo likaMphathiswa)	Inani leentlanganiso ezibanjiweyo
Nksk. Cecilene Muller	Ilungu	1 EyeNkanga 2019	N/A	MA Archaeology (Archaeometry), Bcocsc (Hons) Management and Social Policy, BA (Hons) Archaeology and Bsosc-Sociology	Ulawulo lwe-akhiyoloji nezibonelelo zelifa lemveli, Grading and declaration	Cognitive Morph Pty LtD	APM IACom	13
Nksk. Vuyiseka Myakala	Ilungu	1 EyeNkanga 2019	N/A	3rd Year student Business Management and Higher Certificate Counselling and Communication	Iimyuziyam nolawulo lwelifa lemveli	N/A	IGIC	3

Igama	Isikhundla *(ngokwesimo seBhodi yeli Qumrhu Loluntu)*	Usuku Lokuqashwa	Usuku Lokubeka Phantsi	Izidanga	Iinkalo Ayingcali kuzo	iiBhodi anguMlawuli kuzo (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela Entsebenzo (umzekelo: ikomiti yophicotho-zincwadi / iqela lentsebenzo likaMphathiswa)	Inani leentlanganiso ezibanjiweyo
Mnu. Graham Jacobs	Ilungu	1 EyeNkanga 2020	N/A	B Arch MA Conservation Studies (Built Environment)	Uyilo lweZakhiwo; Amaxwebhu elifa lemveli neenkcukacha zamanani; uphuhliso lwezikhokhelo	Countryscape Design CC.	BELCom	6
Nksk Katherine Dumbrell	Ilungu	1 EyeNkanga 2016	N/A	B. degree in Architectural Studies; Post Graduate Diploma in African Studies; BA (hons) in African Studies	Uyilo lweZakhiwo; Amaxwebhu elifa lemveli neenkcukacha zamanani	Kathy Dumbrell Architect Historian Aesthetics Committee of Swellendam Local Municipality	Appeals	10

Uluhlu lwamalungu eKomiti 2016-2019

Igama leKomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
BELCOM	10	8	Mnu. Graham Jacobs (USihlalo) Mnu. Peter Büttgens Nksk. Janine de Waal Nksk. Belinda Jane Mutti Mnu. David Gibbs Mnu. Irvin Smidt (resigned on June 2019) Mrs Melanie Attwell Mrs Helene van der Merwe
APM	10	8	Gq. Antonia Malan (USihlalo) Gq. Ragna Redelstorff Gq. Lita Webley Nksk. Cecilene Muller Gq. Jayson David John Orton Mnu. John Gribble Gq. Wendy Black Gq. Abigial Moffett
Izibheno	7	5	Nksk. Corlie Smart (USihlalo) Mnu. Rowen Ruiters Gq. Nicholas Baumann Mnu. Tseliso Leshoro Njing. Andrew van Graan
IGIC	3	9	Mr Siphiwo Mavumengwana (USihlalo) Gq. Ignatius Petrus de Swardt Nksk. Katherine Dumbrell Gq. Rolf Annas Mnu. Stefan de Kock Nksk. Jenna Lavin Mnu. Ron Martin Nksk. Constance Pasengrouw Nksk. Cecilene Muller
IACOM	12	9	Mnu. Chris Snelling (USihlalo) Mnu. Siphiwo Mavumengwana Mnu. Frik Vermeulen Mnu. Guy Thomas Nksk. Cecilene Muller Mnu. Dave Saunders Gq. Lita Webley Mnu. Mokena Makeka Mnu. Mike Scurr

Uluhlu lwamalungu eKomiti 2019-2022

Igama leKomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
BELCOM	1	7	Mnu. Graham Jacobs (USihlalo) Mnu. Dennis Belter Mnu. Guillaume Narainne Nksk. Mishkah Collier Mnu. Shawn Johnston Njing. Walter Peters Mnu. Stuart Hermansen
APM	2	5	Gq. Lita Webley (USihlalo) Nksk. Cecilene Muller Gq. Jayson David John Orton Mnu. John Gribble Nksk. Emmylou Bailey
Izibheno	4	5	Adv Mandla Mdludlu (USihlalo) Gq. Nicholas Baumann Njing. Andrew van Graan Gq. Antonia Malan Nksk. Katherine Dumbrell
IGIC	1	6	Mnu. Ron Martin (USihlalo) Mnu. Stefan de Kock Nksk. Jenna Lavin Nksk. Vuyiseka Myakala Nksk. Maureen Wolters Gq. Bongani Ndhlovu
IACOM	2	9	Mnu. Jason Knight (USihlalo) Mnu. Siphiwo Mavumengwana Nksk. Cecilene Muller Mnu. Dave Saunders Mnu. Mokena Makeka Mnu. Mike Scurr Mnu. Stefan de Kock Mnu. Rashiq Fataar Mnu. David Gibbs

IMIVUZO YEBHUNGA NAMALUNGU EKOMITI

Imiqulu yezibonelelo zenkonzo zababambe izikhundla ze-ofisi zamaziko athile asemthethweni kunye namanye echaziwe nguMphathiswa wezeMali yaye ichazwe kwiSetyhula yePhondo yeCandelo loLawulo-mali. Umlinganiselo kaSihlalo ngama-R472.00 ngeyure ze umlinganiselo wamalungu ube ngama-R327.00 ngeyure.

Ifani	Igama	Umvuzo R`000	Ezinye iimali ezivunyelweyo (T&S) R`000	Iyonke R`000
Annas	Rolf	14	4	18
Attwell	Melanie	33	3	36
Baumann	Nicholas	24	3	27
Bailey	Emmylou	19	3	22
Belter	Dennis	15	3	18
Buttgens	Peter	35	2	37
Black	Wendy	8	0	8
Carelseu	Rashaad	11	1	12
Collier	Mishkah	7	0	7
De Kock	Stefan	22	15	37
De Swardt	Ignatius Petrus	11	17	28
De Waal	Janine	29	6	35
Dumbrell	Katherine	53	44	97
Fataar	Mogammad Rashiq	4	1	5
Gribble	John	19	2	21
Gibbs	David	34	2	36
Hermansen	Stuart	10	3	13
Jacobs	Graham	61	16	77
Johnston	Shawn	14	1	15
Knight	Jason	25	4	29
Lavin	Jenna	7	1	8
Leshoro	Tseliso	12	0	12
Makeka	Mokoena	25	1	26
Malan	Antonia	42	4	46
Martin	Ron	27	5	32
Mavumengwana	Siphiwo Innocent	53	37	90
Mdludlu	Mandla	23	3	26
Mgijima	Bongani	14	1	15
Milandri	Laura	12	1	13
Moffette	Abigail	6	0	6
Muller	Cecilene	83	0	83
Mutti	Belinda Jane	14	9	23
Myakala	Vuyiseka	16	3	19
Narainne	Guilaume	9	0	9
Ndhlovu	Bongani	1	0	1

Ifani	Igama	Umvuzo R`000	Ezinye iimali ezivunyelweyo (T&S) R`000	Iyonke R`000
Orton	Jayson David John	16	5	21
Pansegrouw	Constance	6	2	8
Peters	Walter	11	1	12
Ruiters	Rowen	19	0	19
Saunders	Dave	42	3	45
Scurr	Mike	46	1	47
Smart	Corlie	13	7	20
Smidt	Ivan	13	0	13
Smith	Raymond	3	2	5
Snelling	Chris	54	5	59
Thomas	Guy	28	1	29
Van Graan	Andre	24	2	26
Van der Merwe	Helene	40	2	42
Vermeulen	Frik	40	0	40
Webley	Lita	56	5	61
Wolters	Maureen	4	3	7
IYONKE		**1207**	**234**	**1441**

5. ULAWULO LOMNGCIPHEKO

ILifa leMveli leNtshona Koloni lithabathe inxaxheba kwiKomiti yoLawulo loMngcipheko weShishini neeNqobo ezisesikweni (iERMECO) yeSebe leMicimbi yeNkcubeko neMidlalo ukulungiselela ukunceda uGunyaziwe oNika iNgxelo ekumiliseleni uxanduva lwayo olunxulumene nolawulo lomngcipheko. Le Komiti ichotshelwe liGosa eliNika iNgxelo leSebe.

5.1 UXANDUVA LWEKOMITI YOLAWULO LOMNGCIPHEKO WESHISHINI NEENQOBO EZISESIKWENI

IKomiti yoLawulo loMngcipheko weShishini neeNqobo ezisesikweni (ERMECO) inike ingxelo yokokuba ihambelene noxanduva lwayo oluvela kwiCandelo 51(1)(a)(i) loMthetho woLawulo lweMali kaRhulumente, uMmiselo weCandelo loLawulo-mali 3.2.1 kunye neMimiselo yeNkonzo kaRhulumente yowama-2016, iSahluko 2, iCandelo 1, 2 nelesi-3. I-ERMECO inike iingxelo ngokunjalo zokokuba yamkele iMiqathango yeSikhokhelo efanelekileyo esesikweni (eyamkelwe ngusihlalo we-ERMECO ngomhla wama-29 kweyoKwindla 2019) ze yalungelelanisa imicimbi yayo ngohambelwano kunye neMiqathango yeSikhokhelo yaye iluqhube lonke uxanduva lwayo njengoko iqulathwe apha.

5.2 AMALUNGU EKOMITI YOLAWULO LOMNGCIPHEKO WESHISHINI NEENQOBO EZISESIKWENI

iGosa eliyiNtloko lesiGqeba leLifa leMveli leNtshona Koloni limele icandelo kwi-ERMECO yeSebe. NgokweMiqathango yeSikhokhelo i-ERMECO ihlangana amaxesha amane (rhoqo ngekota) ngesithuba sonhyaka ophantsi kovavanyo.

Itheyibhile engasezantsi ibhengeza ingcaciso efanelekileyo ngamalungu e- ERMECO:

IGama	Isikhundla	Inani leentlanganiso ezizinyasiweyo	Umhla wokutyunjwa
Mnu. B Walters	IGosa eliNika iNgxelo (USihlalo)	4	1/04/2019
Nksk. B Rutgers	UMlawuli: ULawulo lweMali – (CFO)	4	1/04/2019
Nksk. C Sani	UMlawuli: INkonzo yeThala leeNcwadi	3	1/04/2019
Mnu. D Esau	USekela Mlawuli: uLawulo lwaNgaphakathi (INtshatsheli yoMngcipheko)	4	1/04/2019
Mnu. D Flandorp	USekela UMlawuli: IYunithi yobudlelwane beQumrhu (IGosa leeNqobo ezisesikweni) *	3	1/04/2019

IGama	Isikhundla	Inani leentlanganiso ezizinyasiweyo	Umhla wokutyunjwa
Mnu. G Mohamed	UMlawuli: ULawulo lokuQulathiweyo kwiShishini	4	1/04/2019
Mnu. G Redman	CD: IMicimbi yeNkcubeko	4	1/04/2019
Nksk. J Boulle	CD: After-School Game Changer	4	1/04/2019
Nksk. J Moleleki	UMlawuli: liNkcubeko noLwimi CEO: WCLC CEO: WCCC	4	1/04/2019
Gq. L Bouah	CD: Imidlalo nokufunwa kwabadlali*	2	1/04/2019
Gq. M Dlamuka	UMlawuli: liMyuziyam, iLifa leMveli kunye neeNkonzo zaMagama eNdawo CEO: HWC	4	1/04/2019
Nksk. N Dingayo	UMlawuli: INkonzo yoVimba wePhondo*	3	15/03/2019
Mnu. S Julie	UMlawuli: Inkxaso yoLawulo lweQhinga noMsebenzi	4	1/04/2019
Mnu. T Tutu	UMlawuli: UKhuthazo lweMidlalo	4	1/04/2019
Mnu. P Hendricks	UMlawuli: UPhuhliso lweMidlalo	4	1/04/2019

*Apho amalungu angenakho ukuzimasa intlanganiso ye-ERMECO, intlanganiso yazinyaswa ngabameli abaphuma kwinkqubo efanelekileyo.

Okulandelayo ngumgqalisela wamanye amagosa athe azimasa iintlanganiso ze-ERMECO kunyaka ophantsi kohlaziyo:

IGama	Isikhundla	Inani leentlanganiso ezizinyasiweyo
Nksk. A Haq	UMlawuli: ULawulo loMngcipheko weShishini (DotP)	2
Mnu. D Micketts	UMcebisi woMngcipheko oyiNtloko: ULawulo loMngcipheko weShishini (DotP)	4
Nksk. M Natesan	USekela Mlawuli: liNkonzo zeNkundla zePhondo (DotP)	4
Mnu. P Swartbooi	UMlawuli: UPhicotho-zincwadi lwaNgaphakathi (DotP)	2

5.3 IMISEBENZI YEKOMITI YOLAWULO LOMNGCIPHEKO WESHISHINI NEENQOBO EZISESIKWENI

IGosa eliNika iNgxelo leSebe ngusihlalo we-ERMECO. Ekumiliseni umsebenzi wayo, i-ERMECO yenza le misebenzi ingundoqo ilandelayo apha enyakeni:

- Ukuvavanya ngokutsha uMgaqo-nkqubo woLawulo loMngcipheko weSebe, isiCwangciso seQhinga nesokuMilisela esilungiselelwe ukundululwa yiKomiti yoPhicotho-zincwadi kunye nolwamkelo leGosa eliNika iNgxelo. UMgaqo-nkqubo woLawulo loMngcipheko, isiCwangciso seQhinga noMiliselo sisebenza kuwo onke amaSebe kaRhulumente uphantsi kweSebe;
- Ukumisela, ukuvavanya ngokutsha nokumiliselwa komdla ofanelekileyo womngcipheko kunye nonyamezelo, nokundululwa ngokunjalo ukulungiselela ulwamkelo liGosa eliNika iNgxelo;
- Ukunika ingxelo kwiGosa eliNika iNgxelo leSebe naziphi na iinguqu ezibonakalayo kwiprofayili yomngcipheko weSebe;
- Ukuchonga imingcipheko emitsha kunye/okanye evelayo kunye namathuba;
- Ukuvavanya ukumiliselwa koMgaqo-nkqubo wesebe woLawulo loMngcipheko, iQhinga nesiCwangciso soMiliselo;
- Ukuvavanya ukusebenza kakuhle namaqhinga okuthintela ukulungiselela ukulungisa imingcipheko yolwalphulo-mthetho lweqhinga, lokusebenza, leenqobo ezisesikweni neyoqoqosho;
- Ukuvavanya kwakhona kwesiCwangciso soThintelo loRhwaphilizo nokuSabela esindululwe ukwamkelwa liGosa eliNika iNgxelo;
- Ukuxoxwa nokuqwalaselwa kwamanqakwana eKomiti yoPhicotho lweQela leNtlalo;
- Ukuvavanywa komiliselo lwendlela yeSebe yoLawulo lweeNqobo ezisesikweni; kunye
- Nokunikezelwa kolongamelo kulawulo lweenqobo ezisesikweni kwisebe.

5.4 IMINGCIPHEKO ENGUNDOQO EQWALASELWEYO YAZE YALUNGISWA APHA ENYAKENI

Okulandelayo ngumngcipheko ongundoqo weLifa leMveli leNtshona Koloni othi uvavanywe ngokutsha rhoqo ngekota, kubandakanywa ukuhlelwa kwezithintelo ezikhoyo:

- Ukulahleka kwezibonelelo zelifa lemveli (okt. lindawo ezisisigunyaziso seHWC) ngenxa yolungiso/uchitho olungagunyaziswanga okanye ukonakaliswa ngenkohlakalo. Abalawuli bayaqhuba ukulawula umngcipheko nokuchonga isicwangciso sokusebenza ukunikezela ubuchule obuthile koogunyaziwe bengingqi ukulungiselela ukulawula izibonelelo zelifa lemveli eziphantsi kolawulo lwabo.

Imingcipheko yeHWC yathiwa thaca kwiintlanganiso zarhoqo ngekota ze-ERMECO. Abaphathi abaphezulu badingeka okokuba banike ingxelo ngenkqubela phambili yomiliselo lwezicwangciso zokusebenza ukunciphisa ikhono lokubakho kwemingcipheko evelayo kunye/okanye impembelelo ukuba ngaba inokubakho. I-ERMECO ibuyisele umva imingcipheko ekufuneka ihlahelwe ngokubanzi ze indulule izithintelo ezangezelelwehyo okanye imisebenzi ukulawula imingcipheko.

IKomiti yoPhicotho-zincwadi yeQela leNtlalo inikezele ngolongamelo oluzimeleyo lwenkqubo yecandelo yolawulo lomngcipheko. IKomiti yoPhicotho-zincwadi yanikezelwa iingxelo zenkqubela phambili ze-ERM yaRhoqo ngekota kunye neerejista zomngcipheko ukulungiselelwa ukumilisela indima yazo ezimeleyo yokongamela.

5.5 IMINGCIPHEKO ENGUNDOQO EVELAYO UKULUNGISELELA UNYAKA-MALI OLANDELAYO

Okulandelahyo ngumngcipheko ongundoqo wonyaka-mali olandelahyo:

- Imingcipheko engundoqo evelayo edinga ukuba iqwalaselwe kunyaka-mali olandelayo iphathelelene nekhono lecandelo lokuqhubeka nokufumana kwakhona ushishino lalo ngeli thuba nasemva kobhubhane weCOVID-19; kunye
- Nokunokwenzeka okokuba iBhunga kunye/okanye iiKomiti zithabathe izigqibo ezingaphaya *ukwamandla azo*.

5.6 ISIPHELO

Kubekho inkqubela phambili ebonakalayo kulawulo lwemingcipheko ngesithuba sonyaka-mali wama-2019/20. Inkqubela phambili elungileyo yenziwa kulawulo lomngcipheko olwandileyo nokunyuswa kwenqanaba lokufezeka komngcipheko kwiSebe elithe lanikela ngokufanelekileyo kumsebenzi.

6. IYUNITHI YOLAWULO LWANGAPHAKATHI

Luxanduva lweBhunga leLifa leMveli leNtshona Koploni ukuhlola ngokuqhubekayo nokuvavanya ulawulo lwangaphakathi ukuqinisekisa ngento yokokuba imisebenzi yolawulo ebekiweyo iyasebenza, ifanelekile yaye iphandle yaye iyaphuculwa xa kuyimfuneko. Ukufezekisa oku, isicwangciso sarhoqo ngekota sophuculo lolawulo lwemali kunye neentlanganiso ezingundoqo zolawulo ziyabanjwa kunye noMphicothi-zincwadi Jikelele, aBalawuli beNkqubo yeSebe, iCEO yeHWC kunye noMphathiswa. Le yinkqubo eqhubekayo ukuqinisekisa ngento yokuba iHWC igcina imiphumela yabo.

ISebe kunye neHWC livelise iQhinga loLawulo lwaNgaphakathi kunye nesiCwangciso esithi sicacise isicwangciso esikwinqanaba eliphezulu esingomiliselo solawulo lwangaphakathi olukwimisebenzi yaso engundoqo.

7. UPHICOTHO-ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI

UPhicotho-zincwadi lwaNgaphakathi lunikezela ngolawulo kunye nokuzimela, ingqinisekiso yenjongo kunye neenkonzo zothethwano oluyilwa ukuba lwangezelele ixabiso nokuphucula okuqhubekayo kwemisebenzi yeHWC. Inokunceda iHWC okokuba ifezekise iinjongo zahyo ngokuzisa indlela elungelelanisiweyo, ecwangcisiweyo ukuvavanya nokuphucula ukufaneleka koLawulo, uLawulo loMngcipheko neenkqubo zoLawulo. Le misebenzi ingundoqo ilandelayo yenziwa kule miba:

- Ukuhlola nokwenza izindululo ezifanelekileyo ukulungisa uphuculo iinkqubo zolawulo ekufezekiseni iinjongo zesebe;
- Ukuvavanya ukwanela nokufaneleka nokunikezela kuphuculo lwenkqubo yolawulo lomngcipheko;
- Ukunceda iGosa eliNika iNgxelo neHWC ekugcineni ulawulo olufanelekileyo nolusebenzayo ngokuvavanya olo lawulo ukumisela ukusebenza kwalo nokufaneleka, ze ngokuphuhlisa izindululo zokwandisa okanye zokuphucula.

Umsebenzi woPhicotho-zincwadi lwaNgaphakathi oqukunjelweyo ngesithuba sonyaka ophantsi kovavanyo olungiselelwe iSebe ubandakanya unxibelelo lwamathuba amahlanu engqinisekiso. Iinkcukacha zolu nxibelelwano zibandakanya ingxelo yeKomiti yoPhicotho-zincwadi.

Itheyibhile engasezantsi ibhengeze ingcaciso efanelekileyo ngamalungu ekomiti yophicotho-zincwadi:

IGama	Iziqinisekiso	Ngaphakathi okanye ngaphandle	Ukuba kungaphakathi, isikhundla kwisebe	Umhla wokuqeshwa	Umhla wokurhoxa	Inani leentlanganiso ezizinyasiwe yo
Mnu. Ameen Amod	MBA; CIA; CGAP; CRMA; BCOM	Ngaphandle	N/a	01 KuJanyuwari 2019 (Ikota yesibini)	N/a	7
Mnu. Ebrahim Abrahams	B Com Hons	Ngaphandle	N/a	01 KuJanyuwari 2019 (Ikota yokuqala)	N/a	7
Mnu. Pieter Strauss	B Acc; B Com Hons; CA (SA)	Ngaphandle	N/a	01 KuJanyuwari 2019 (Ikota yokuqala)	N/a	7
Nksk. Anneliese Cilliers	B Compt Hons CA (SA)	Ngaphandle	N/a	01 KuJanyuwari 2019 (Ikota yokuqala)	N/a	7

8. UHAMBELWANO NEMITHETHO NEMIMISELO

Iinkqubo, imigaqo-nkqubo neenkqubo sele zicwangcisiwe ukuqinisekisa ngohambelwano nemithetho kunye nemimiselo.

9. UBUQHINGA NORHWAPHILIZO

ICandelo liyinxalenye yeSebe leMicimbi yeNkcubeko neMidlalo, yaye ingcaciso efanelekileyo ibonakala kwiNgxelo yoNyaka yeDCAS.

10. UKUNCITSHISWA KONGQUZULWAYO LOMDLA

I HWC iqinisekisa ngento yokuba akukho lungquzulwano lomdla ngokuqinisekisa ngento yokokuba isiBhengezo soMdla (ifomu WCBD4) iyafumaneka nakuwuphi na umnikezeli wenkonzo ongabhaliswanga kwiWestern Cape Supplier Database/Central Supplier Database.

ICandelo loLawulo-mali lePhondo linceda amasebe kunye namacandelo karhulumente okokuba anciphise umngcipheko wongquzulwano lomdla apho abanini okanye abaphathi beenkampani bangabasebenzi bakarhulumente ngokunjalo eNtshona Koloni. Oku kwenziwa ngokunikezelwa kwengcaciso evela kwiPERSAL (iNkqubo yoMvuzo waBasebenzi) malunga nabasebenzi bakarhulumente ababhalisiweyo njengabanini okanye abaphathi beenkampani. I HWC iqwinisekisa ngento yokuba abantu abanjalo bafumana uMsebenzi oBavuzayo ngaphandle kweNkonzo kaRhulumente (RWOPS) ileta yokuvunywa phambi kokwenza ushishino kunye nabo.

I HWC ayifumananga naluphi na ungquzulwano lomdla nalo naliphi na ushishino oluqukunjelwe nabanikezeli benkonzo. Ukuba ngaba ungquzulwano olunjalo lunokufunyanwa, umba uya kuthatyathwa njengomsebenzi wobuqhinga woLawulo lweSixokelelwano soNikezelo yaye, emva kophando olufanelekileyo, umnikezeli wenkonzo uya kuchongwa njengomnikezeli wenkonzo 'ongakhethwanga'.

Ngokuphathelelene neenkqubo eziqhutyiweyo yiHWC ngokwemiqathango yeNHRA, ukubhaliswa kongquzulwano lomdla ngumba omileyo kwii-ajenda zeBhunga kunye neeKomiti zalo. Imiba echazwe ngamalungu iyaqwalaselwa ngokwemiqathango yezibonelelo ezifanelekileyo zombutho 'zeMithetho yoMgaqo nokuQhutywa kweeNtlanganiso zeBhunga leLifa leMveli leNtshona Koloni kunye neeKomiti zalo', kunye nawo naluphi na ungquzulwano lomdla kunye nentshukumo ethatyathiweyo kumba onjalo othe wafakwa kwimizuzu phantsi komba woshishino ofanelekileyo.

11. INDLELA YOKUZIPHATHA

UMgaqo-nkqubo omiliselweyo yiDCAS uqulathe iHWC. INdlela yokuZiphatha inikezelwa kubo bonke abasebenzi rhoqo ngonyaka. Ngaphezulu, imanyuwali yenkcazelo yeKhomishoni yeNkonzo kaRhulumente ngomiliselo lweNdlela yokuZiphatha inikezelwe kubasebenzi. Bonke abatsha abafundi besengqeshweni abaqeshwe ngePAY bafumana iNdlela yokuZiphatha njengenxalenye yomqulu wabo womiliselo xa beqala ukusebenza yaye okuqulathiweyo kuyaxoxwa ngokunjalo ngethuba lenkqubo yokumiliselwa yesebe ngethuba lonxib elelwano olwahlukeneyo phakathi kwabalawuli abaphezulu nabasebenzi besebe, abasebenzi bakhunjuzwe malunga nomgaqo-nkqubo wesebe wokuxhatshazwa ngokwesondo kunye nenkqubo oyilandelayo xa unika ingxelo ngokuziphatha okunjaloterns receive the Code of Conduct as part of their induction pack when a.

Ngaphezulu, amalungu eBhunga leLifa leMveli leNtshona Koloni anyanzelekile okokuba asayine yaye ahambelane nendlela yokuziphatha ephathelelene nommandla wawo woxanduva.

12. UKHUSELEKO LWEMPILO NEMIBA YENDALO

I DCAS inikezela iHWC ngendawo ye-ofisi, umgaqo-nkqubo omiliselwe yiDCAS ngoko uyasebenza kwiHWC.

13. UMABHALANE WENKAMPANI /WEBHODI (UKUBA KUFANELEKILE)

Akufanelekanga

14. UXANDUVA LWENTLALO

Akufanelekanga

15. INGXELO YEKOMITI YOPHICOTHO-ZINCWADI

Sikholisekile kukunikezela le ngxelo yethu yonyaka-mali ophela ngowama-31 kuMatshi 2020.

UXanduva lweKomiti yoPhicotho-zincwadi
IKomiti yoPhicotho-zincwadi inika ingxelo yokokuba ihambelene noxanduva lwayo oluvela **kwiCandelo 38 (1) (a) (ii) loMthetho kaRhulumente woLawulo lweMali (PFMA) kunye neMimiselo yeSizwe yeCandelo loLawulo-mali 3.1.13**. IKomiti yoPhicotho-zincwadi inike ingxelo ngokunjalo yokokuba yamkele iMiqathango yeSikhokhelo efanelekileyo esesikweni, ithe yabeka emthethweni imicimbi yalo kunye nale Miqathango yaye imilisele lonke uxanduva lwalo njengoko luqulathwe apha.

Ukusebenza koLawulo lwaNgaphakathi

Ngokuhambelana nePFMA kunye neNgxelo kaKing IV engeemfuno zoLawulo lweQumrhu, uPhicotho-zincwadi lwaNgaphakathi lunikezela iKomiti yoPhicotho-zincwadi kunye noLawulo ngengqinisekiso efanelekileyo yokokuba ulawulo lwangaphakathi lwanele yaye luyasebenza. Oku kufezekiswe sisicwangciso esamkelweyo esisekwe kumngcipheko sophicotho lwangaphakathi, uPhicotho-zincwadi lwaNgaphakathi oluhlola ukwanela kolawulo oluthintela imingcipheko kunye nokubekwa kweliso kweKomiti yoPhicotho-zinciwadi kumiliselo lwemisebenzi yolungiso.

Unxibelelwano olulandelayo lophicotho-zincwadi lwangaphakathi lwamkelwa yiKomiti yoPhicotho-zincwadi ze lwaqukunjelwa luPhicotho-zincwadi lwaNgaphakathi ngesithuba sonyaka ophantsi kovavanyo:

Unxibelelwano lweNgqinisekiso:

- IsiCwangciso-nkqubo seZigunyaziso
- INkqubo yeMOD
- IiNkonzo zoLwimi
- IiNkonzo zeThala leeNcwadi
- UKhutshelo lweeNtlawulo – IMidlalo

Ingxelo yeKomiti yoPhicotho-zincwadi kulo mba iya kuqukunjelwa emva kokugqitywa kweNgxelo yoPhicotho-zincwadi.

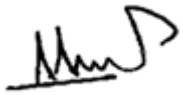
ULawulo lwaseNyakeni kunye neNgxelo yarhoqo ngeNyanga/ngeKota
Ingxelo yeKomiti yoPhicotho-zincwadi kulo mba iya kuqukunjelwa emva kokugqitywa kweNgxelo yoPhicotho-zincwadi.

Uvavanyo lweeNgxelo zeMali
Ingxelo yeKomiti yoPhicotho-zincwadi kulo mba iya kuqukunjelwa emva kokugqitywa kweNgxelo yoPhicotho-zincwadi.

Uhambelwano
Ingxelo yeKomiti yoPhicotho-zincwadi kulo mba iya kuqukunjelwa emva kokugqitywa kweNgxelo yoPhicotho-zincwadi.

INgcaciso yokuSebenza
Ingxelo yeKomiti yoPhicotho-zincwadi kulo mba iya kuqukunjelwa emva kokugqitywa kweNgxelo yoPhicotho-zincwadi.

INgxelo yoMphicothi-zincwadi Jikelele woMzantsi Afrika
Ingxelo yeKomiti yoPhicotho-zincwadi kulo mba iya kuqukunjelwa emva kokugqitywa kweNgxelo yoPhicotho-zincwadi.



_____
Mnu. Ameen Amod
USihlalo weKomiti yoPhicotho-zincwadi yeQela leNtlalo
ISebe leMicimbi yeNkcubeko neMidlalo
Umhla: 30 kweyeDwarha 2020

16. INGCACISO YOKUSEBENZA YOHAMBELWANO LWEB-BBEE

Le theyibhile ilandelayo igqitywe ngokwemiqathango yohambelwano neemfuno zeBBBEE zoMthetho we-BBBEE wama-2013 njengoko umiselwe liSebe loRhwebo noShishino.

Ingaba iSebe / iCandelo likaRhulumente lisebenzisa nayiphi na iNdlela yokuSebenza okuLungileyo (IsiQinisekiso seB-BBEE amaNqanaba 1 – 8) ngokuphathelele koku kulandelayo:		
Inqobo	**Impendulo Ewe / Hayi**	**Ingxoxo** ***(kubandakanywa kwimpendulo yakho ze ubonise imiqathango ethe yathatyathwa ukuhambelana)***
Ukumiselwa kwenqobo zeziqinisekiso ukulungiselela ukukhutshwa kwamaphepha-mvume amalungelo okanye ezinye izigunyaziso ngokuphathelelene nomsebenzi woqoqosho ngokuhambelana nomthetho?	N/A	ICandelo alikhuphanga nawaphi na amaphepha-mvume, amalungelo okanye ezinye izigunyaziso ngokuphathelelene nomsebenzi woqoqosho ngokuhambelana nomthetho.
Ukuphuhliswa nokumiselwa komgaqo-nkqubo kokuthengwa kwemali okukhethekileyo?	Hayi	Isikhokhelo esilandelayo sithe ngqo kumasebe sinikezelwe sivela kwiPT SCM: 1. Yakuba iMimiselo yowama-2017 ikhutshiwe, iCandelo loLawulo-mali lePhondo lithe thaca kwiKhabhinethi imingeni ebandakanya phakathi kwezinye izinto ukunyuka konqobo wenkqubo yokuskora yenqaku 80/20 ukusuka kumqobo wesigidi esi-R1 ukuya kwizigidi ezingama-R50 okube nomphumela wokwanda "kwesongezo semali" sokukhetha; ukuqaliswa kweenqobo zokulinganisa ukufaneleka; ukuqaliswa kwenkqubo yothethwano nokuphunyezwa kwesibonelelo njengomqathango wolungiso ukulungiselela ukuthenga kwamacandelo ukujongana nokungazinzi kwamaxabiso anxulumene nemarike ngenxa yokuqaliswa komqathango wolinganiso; inkcaso ngokubhekiselele kokunokwenzeka kwisabelo somsebenzi othile ongaphezulu kwezigidi ezingama-R30, isebe likarhulumente malenze isicelo solwabelo lomsebenzi kwangaphambili kumaqela ayevinjwe amathuba ngaphambili kunye nemveliso yengingqo nemingeni yokuqulathiweyo. 2. Ikhabhinethi yamkele eli qhinga lilandelayo leWCG: 2.1 Ukukhutshwa kweqhinga lethutyana ukujongana neemfuno zeePPPR, ngokunjalo neemfuno zokuphathwa kolawulo lwesixokelelwano sonikezelo kusetyenziswa

Ingaba iSebe / iCandelo likaRhulumente lisebenzisa nayiphi na iNdlela yokuSebenza okuLungileyo (IsiQinisekiso seB-BBEE amaNqanaba 1 – 8) ngokuphathelele koku kulandelayo:		
Inqobo	**Impendulo Ewe / Hayi**	**Ingxoxo** ***(kubandakanywa kwimpendulo yakho ze ubonise imiqathango ethe yathatyathwa ukuhambelana)***
		iMiyalelo yeCandelo loLawulo-mali lePhondo (iiPTI) yokokuba, yenze isibonelelo seWCG ukulungiselela: a. Ukusebenzisa ingqiqo yokuhgamiliseli umqathango wolinganiso waphambi kokufaneleka (okt. ummiselo 4); b. Ukusebenzisa ingqiqo yokungamiliseli ummiselo 6(9)(a)–(c) kunye ne-7(9)(a)-(c); c. Ukuqhutywa kweemvavanyo zoxhobiso ezilungiselelwe ukuthenga okungaphezulu kwezigidi ezili-R10 (umqobo we-EME), nokunceda ngaphezulu amasebe okokuba athobe umqobo ukuba ngaba uhlahlelo lwayo ludinga njalo; kunye d. Nokumiliselwa imigqalisela yengingqi kujoliswe kubanikezeli benkonzo bengingqi abasebenzisa inkqubo yekhompyutha ukuthenga ze bacamngce ngaxesha linye utshintsha-tshintsho lwabanikezeli benkonzo. 2.2 Uphuhliso nokumiliselwa koMgaqo-nkqubo woQoqosho lokuThenga, ngentsebenziswano namaSebe oPhuhliso loQoqosho noKhenketho kunye neSebe leNkulumbuso, elilungelelaniswe neNjongo 1 yeQhinga lePhondo (ebandakanya uyilo lwemisebenzi nophuhliso lwezibonelelo) yaye ilungelelaniswe kwiNgxelo yoMgaqo-nkqubo woHlahlo Lwabiwo-mali leSithuba esiPhakathi. I-EPP iyiliwe ze yaqukunjelwa ukulungelelanisa umiliselo. 2.3 Uphuhliso nomiliselo lomgaqo-nkqubo obanzi wenguqu yoqoqosho oluthi luzame: a. Ukukhuthaza ukuthenga kwecandelo langasese ngokubhekiselele kwimimandla yokukhula kokujoliswe kjuko koqoqosho lwephondo; kunye b. Nokuqinisa ngaphezulu uthelelwano kunye necandelo langasese ngofikelelo oluncedayo kwiinkcukacha zabanikezeli benkonzo beWCG. 2.4 Amaqhinga ajolise kwimpahla ethile athi ajolise kwinguqu yoqoqosho umz. Amaqhinga okhuseleko nokutyisa (iPT ikhokhela amalinge okukhabngela amaqhinga anqamlezileyo kunye nezivumelwano ezinqamlezileyo) aya

Ingaba iSebe / iCandelo likaRhulumente lisebenzisa nayiphi na iNdlela yokuSebenza okuLungileyo (IsiQinisekiso seB-BBEE amaNqanaba 1 – 8) ngokuphathelele koku kulandelayo:		
Inqobo	**Impendulo Ewe / Hayi**	**Ingxoxo** ***(kubandakanywa kwimpendulo yakho ze ubonise imiqathango ethe yathatyathwa ukuhambelana)***
		kuba ngundoqo wengqwalasela ukumilisela amalinge okuthenga eqhinga. Ukuthi ga ngoku iCandelo loLawulo-mali lePhondo limilisele isivumelwano sesicwangciso-nkqubo sokhuseleko esinqamlezileyo kuhambelwano noku kulungiselelwe iPhondo. 2.5 Ukuxhathwa koqoqosho yolinganiso lomthetho-siseko ngokuqulunqa iiprojekti uzifaka kwizivumelwano zethuba elide, ezingaphezulu kweminyaka emi-3 kusekwe kumlinganiselo wokukhetha ofana nesicwangciso squmrhu soxanduva lwentlalo, ukulunga kwenkonzo, njl. njl. Icandelo lihlola ngokuqhubekayo impahla ekhoyo elungiselelwe indlela izivumelwano zexesha elide ekunokungenwa kjuzo zinganakho ukuxhathisa kuqoqosho lwesilinganiselo.
Ukumiselwa kwemilinganiselo yemiqathango yokuthengiswa kwamashishini karhulumente?	N/A	Icandelo belingabandakanyeki kukuthengiswa kwamashishini karthulumente.
Ukuphuhliswa kwemilinganiselo yemiqathango ukulungiselela ukungenela uthelelwano necandelo langasese?	N/A	Icandelo alingenanga nakuwaphi na amalungiselelo ePPP.
Ukumiselwa kwemilinganiselo yemiqathango elungiselelwe ukunikezelwa kwenkuthazo, iminikelo keSkimu soTyalo-mali ngenkxaso yokuXhotyiswa okuBanzi okusekwe kuQoqosho lwaBantu abaNtsundu	N/A	ICandelo alikhange linikezele ngenkuthazo, ngeminikelo okanye izikumu zotyalo-mali kuxhaswa ukuXhotyiswa o kuBanzi okuSekwe kuQoqosho lwaBantu abaNtsundu.

ICANDELO D: ULAWULO LWEZIBONELELO ZABASEBENZI

1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo, yaye ingcaciso efanelekileyo ibonakaliswe kwiNgxelo yoNyaka yeDCAS.

2. IINKCUKACHA ZAMANANI OKONGAMELA ZEMICIMBI YABASEBENZI

Ezi nkcukatha zichazwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

ICANDELO E: INGCACISO YEMALI

INgxelo yoMphicothi-zincwadi Jikelele eya kwiPalamente yePhondo leNtshona Koloni ngeLifa leMveli leNtshona Koloni

INgxelo yophicotho-zincwadi yeengxelo zemali

Imbono

1. Ndiziphicothile iingxelo zemali zeLifa leMveli ezichazwe kumaphepha elama-86 ukuya kwelama-112, eziqulethe iingxelo zesimo semali ukuya kuthi ga ngomhla wama-31 kweyoKwindla wama-2020, ingxelo yokusebenza ngokwemali, ingxelo yeenguqu kwimpahla yequmrhu, ingxelo yokungena nokuphuma kwemali ndawonye nengxelo yokuthelekiswa kweenkcukacha ezikuhlahlo lwabiwo-mali equlethe iinkcukacha ezizizo zonyaka-mali oye ekuqosheleni ngomhla wama-31 kweyoKwindla wama-2020, kwakunye namaqaku aqhotyoshelwe kwezi ngxelo zemali, kuquka nesishwankathelo semigaqo-nkqubo ephambili yocwangciso-zincwadi.

2. Ngokweyam imbono, ezi ngxelo zemali zichaza ngokungenamakhwiniba, kuzo zonke iinkalo ezinokuba nefuthe, isimo seLifa LeMveli leNtshona Koloni ngokwemali ukuya kuthi ga ngomhla wama-31 kweyoKwindla wama-2019, kunye nokusebenza kwayo ngokwemali kunye neentshukumo zokungena nokuphuma kwemali eyayanyaniswa nonyaka osele uye kuqoshela ngokwemigaqo yeMigangatho yoMzantsi Afrika eyaMkeleke ngokuBanzi yoCwangciso-zincwadi (Imigangatho yeGRAP kuMzantsi Afrika), iimfuno zoMthetho woLawulo lwezeMali zikaRhulumente woMzantsi Afrika, we-1999 (uMthetho onguNombolo 1 we-1999) (iPFMA) kunye necandelo le-15 loMthetho weeLwimi zeNtshona Koloni, we-1998 (uMthetho onguNombolo ye-13 we-1998 (iWCPLA)..

Isiseko sale mbono

3. Ndiluqhube uphicotho-zincwadi lwam ngokweMigangatho yeHlabathi yoPhicotho-zincwadi (ii-ISA). Uxanduva lwam phantsi kwaloo migangatho luchazwe ngaphezulu kuxanduva lomphicothi-zincwadi jikelele lophicotho-zincwadi leengxelo zemali kwicandelo lengxelo yolu phicotho-zincwadi.

4. Andinabudlelwane neli qumrhu likarhulumente ngokuhambelana namacandelo elama-290 nelama-291 le*Code of ethics for professional accountants* kunye namacandelo eloku-1 kunye nelesi-3 le-*International Code of Ethics for Professional Accountants (kubandakanya iMigangatho eZimeleyo yeHlabathi)* yeBhodi ye-International Ethics Standards (iikhowudi ze-IESBA) ngokunjalo neemfuno zeenqobo ezisesikweni ezifanelekileyo kuphicotho-zincwadi lwam eMzantsi Afrika. Ndilufezekisile naluphi na uxanduva olulolunye lweenqobo ezisesikweni ngokuhambelana nezi mfuno kunye neekhowudi ze-IESBA.

5. Ndikholelwa kwinto yokokuba ubungqina bophicotho-zincwadi endibufumeneyo banele yaye bufanelekile ukunika isiseko sembono yam.

Ugxininiso lomba

6. Nditsala ingqwalasela kumba ongasezantsi. Imbono yan ayihlenga-hlengiswanga ngokuphathelelene nalo mba.

Ukungaqiniseki okunxulumene nomphumela wexa elizayo wezenzo zomangalelo olulodwa okanye zolawulo.

7. Ngokubhekiselele kwinqaku lama-20, iqumrhu kunye namanye amaqumrhu angabamangalelwa kwityala lebango lomhlaba. Umphumela wokugqibela omba awanakumiselwa yaye akukho sibonelelo salo naliphi na ityala ekunokuthi livele esinokwenziwa kwiingxelo zemali.

Uxanduva logunyaziwe wocwangciso-mali lweengxelo

8. Ugunyaziwe wocwangciso-mali unoxanduva lokuqulunqa kwanokunikezela ngokuchanekileyo iingxelo zemali ngokuhambelana neMigangatho yeGRAP kunye neemfuno zePFMA kunye nolawulo olunjalo lwangaphakathi njengoko ugunyaziwe wocwangciso-mali emisela ziyimfuneko ukunceda ulungiselelo lweengxelo zemali ezingenazo iziphene, nokokuba kungeno yorhwaphalizo okanye impazamo.

9. Ekunqulunqweni kweengxelo zemali, ugunyaziwe ocwangcisa imali unoxanduva lokuvavanya ikhono lequmrhu likarhulumente lokuqhubeka njengenkxalabo eqhubekayo, ukubhengeza, njengoko kufanelekile, imiba enxulumene nesimo solawulo mhlawumbi esijolise ekuvalweni kweshishini lequmrhu likarhulumente okanye ukuyekiswa ukusebenza, okanye linalo elinye icebo kunokuba lenze njalo.

Uxanduva loMphicotho-zincwadi Jikelele kulungiselelwa uphicotho-zincwadi lweengxelo zemali

10. Iinjongo zam kukufumana ingqinisekiso ephilileyo ngokuba iingxelo ezo zemali zizonke azinaziphene na, ngenxa yobuqhetseba okanye urhwaphilizo, ze ndikhuphe ingxelo yomphicothi-zincwadi equka imbono yam. Isiqinisekiso esifanelekileyo ngumgangatho ophezulu wesiqinisekiso, kodwa ayiso siqinisekiso sokuba uphicotho olwenziwe ngokwemigaqo yeeISA luya kusoloko lusibhaqa isinikezezo esingatshongo khona xa sikho. Izinikezelo ezinganyanisekanga zingabe zisusela kurhwaphiliso okanye kwimpazamo yaye zithatyathwa njengezinokuba nefuthe ukuba nganye-nganye okanye ngokobuninzi bazo, kungalindeleka ukuba ukuba zibe nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithe zathatyathwa kwiinkcukacha ezikwiingxelo zemali.

11. Ingcaciso engaphezulu yoxanduva lwam kumsebenzi wophicotho lweengxelo zemali iqulethwe kwisihlomelo esikule ngxelo yomphicothi-zincwadi.

Ingxelo ngophicotho lwengxelo yokusebenza yonyaka

Intshayelelo nobungakanani

12. Ngokuhambelana noMthetho kaRhulumente woPhicotho-zincwadi woMzantsi Afrika 2004 (uMthetho onguNombolo wama-25 wama-2004) (PAA) kunye nesaziso ngokubanzi

ezikhutshwe ngoko, nelinoxanduva lokunika ingxelo ngokubaluncedo nokuthembeka kwengcaciso yokusebenza ekunikwe ingxelo ngayo kuthelekiswa neenjongo ezimiselwe kwangaphambili zenjongo ekhethiweyo yeqhinga ethiwe thaca kwingxelo yonyaka yokusebenza. Ndiqhube iinkqubo kungekuko ukuhlanganisa ubungqina bokunika isiqinisekiso.

13. Iinkqubo zam zilungisa ukuba luncedo nokuthembeka kwengcaciso ekunikwe ingxelo ngayo yokusebenza, ukufuneka isekwe kumaxwebhu avunyiweyo ocwangciso lokusebenza equmrhu likarhulumente. Andikuvavanyanga ukugqibelela nokufaneleka kwemigqalisela yokusebenza bandakanywe kumaxwebhu ocwangciso. IiNkqubo zam azihloli into yokokuba iintshukumo ezithatyathiweyo liqumrhu likarhulumente ingaba zinceda unikezelo lwenkonzo. Iinkqubo zam azinabeli nakuzo naziphi na izibhengezo okanye amabango anxulumene namaqhinga okusebenza acwangcisiweyo kunye nengcaciso ngokuphathelelene namathuba exa elizayo anokuthi abandakanywe njengenxalenye yengcaciso yokusebenza ekunikwe ingxelo ngawo. Ngokunjalo, endikufumeneyo akunabeli kule miba.

14. Ndikuvavanyile ukuba luncedo nokuthembeka kwengcaciso yokusebenza ekunikwe ingxelo ngayo ngokuhambelana nenqobo zophuhliso eziphuma kulawulo lokusebenza nesicwangciso-nkqubo sokunikwa kwengxelo, njengoko kuchaziwe kwisaziso ngokubanzi, kulungiselelwa injongo elandelayo yeqhinga ekhethiweyo ethiwe thaca kwingxelo yonyaka yokusebenza kwequmrhu likarhulumente kunyaka ophela ngomhla wama-31 kweyoKwindla 2020:

Injongo yeQhinga	**Amaphepha kwingxelo yonyaka yokusebenza**
Ulawulo lwenkqubo yolawulo oluhlangeneyo lwezibonelelo zelifa lemveli eNtshona Koloni	40 – 43

15. Ndiqhube iinkqubo ukumisela okokuba ingaba ingcaciso yokusebenzisa ekunikwe ingxelo ngayo yanikezelwa ngokufanelekileyo nokokuba ingaba umsebenzi wawuhambelana kunye nnamaxwebhu avunyiweyo omsebenzi ocwangcisiweyo. Ndiqhube ngaphezulu iinkqubo ukumisela okokuba ingaba imigqalisela nekujoliswe kuko okunxulumeneyo bekunokulinganiswa yaye kufanelekile yaye kuvavanyelwe ukuthembeka kwengcaciso ekunikwe ingxelo yokusebenza ukumisela okokuba ingaba kusenokusetyenziswak kuchanekile yaye kuphelele na.

16. Andichonganga nakuphi na okufunyenweyo okunokuba luncedo nokuthembeka kwengcaciso ekunikwe ingxelo ngayo yokusebenza kulungiselelwa iinjongo zeqhinga:

- Ulawulo lwenkqubo yolawulo oluhlangeneyo lwezibonelelo zelifa lemveli eNtshona Koloni.

Eminye imiba

17. Nditsala ingqwalasela kwimiba engasezantsi.

Ukufezekiswa kokojoliswe kuko okucwangcisiweyo

18. Khangela kwingxelo yonyaka yomsebenzi kumaphepha elama-40 ukuya kuma kwelama-43 ukufumana ingcaiso ngokufezekiswa kokujoliswe kuko okucwangcisiweyo konyaka neenkcazelo ezinikezelweyo zokufezekisa ngaphantsi/ngaphezulu kokulindelweyo kwinani lokujoliswe kuko.

INgxelo ngohambelwano lophicotho-zincwadi kunye nomthetho

Intshayelelo nobungakanani

19. Ngokuhambelana nePAA kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango ngoko ndinoxanduva lokunika ingxelo ngokufunyenweyo kuhambelwano lwequmrhu likarhulumente kunye nemiba ethile yomthetho ongundoqo. Ndiqhube iinkqubo zokuchonga okufunyenweyo kodwa ingekuko kuphela ukuqokelela ubungqina ukulungiselela ukunika ingqinisekiso.

20. Andichonganga nakuphi na okufunyenweyo okunokuhambelana nemiba ethile kumthetho ongundoqo okuthiwe thaca kwisaziso ngokubanzi esikhutshwe ngokwemiqathango yePAA.

Enye ingcaciso

21. Ugunyaziwe wocwangciso-mali unoxanduva lwenye ingcaciso. Enye ingcaciso iqulathe ingcaciso ebandakanywe kwingxelo yonyaka ethi ibandakanye ingxelo yogunyaziwe ocwangcisa imali kunye nengxelo yekomiti yophicotho-zincwadi. Enye ingcaciso ayibandakanyi iingxelo zemali, ingxelo yomphicothi-zincwadi kunye nenjongo ekhethiweyo yeqhinga ethiwe thaca kwingxelo yonyaka yokusebenza ethe kwanikwa ingelo ngqo ngayo kule ngxelo yomphicothi-zincwadi.

22. Imbono yam ngeengxelo zemali nangokufunyenweyo kwingcaciso ekunikwe ingxelo ngayo yokusebenza nohambelwano nomthetho ayibandakanyi enye ingcaciso yaye andiniki imbono yophicotho-zincwadi okanye naluphi na uhlobo lwesigqibo sengqinisekiso ngoko.

23. Ngokuphathelelene nophicotho-zincwadi lwam, uxanduva lwam kukufunda enye ingcaciso yaye, ngokwenza njalo, ndicamngce into yokokuba ingaba enye ingcaciso iyahambelana na kunye neengxeli zemali kunye nenjongo ekhethiweyo yeqhinga ethiwe thaca kwingxelo yonyaka yokusebenza, okanye ulwazi lwam olufunyenwe kuphicotho-zincwadi, okanye ngenye indlela lukhangeleka lungachanekanga na.

Ukusilela kulawulo lwangaphakathi

24. Ndiluthabatha ulawulo lwangaphakathi ngokufanelekileyo kuphicotho-zincwadi lwam lweengxelo zemali, kwingcaciso ekunikwe ingxelo ngayo yomsebenzi kunye nohambelwano nemithetho efanelekileyo, ngoko, injongo yam ibingeyiyo eyokunika naluphi na uhlobo lwengqinisekiso kuyo. Andichonganga naluphi na usilelo olubonakalayo kulawulo lwangaphakathi.

Auditor-General

EKapa

30 EyoMsintsi 2020

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Isihlomelo – Uxanduva loMphicothi-zincwadi jikelele kuphicotho-zincwadi

1. Njengenxalenye yophicotho-zincwadi ngokuhambelana nee-ISA, ndisebenzise ingqiqo yam yobuchue ndaze ndagcina intandabuzo yobuchule kulo lonke uphicotho-zincwadi lwam lweengxelo zemali kunye neenkqubo neenkqubo endiziqhube kwingcaciso ekunikwe ingxelo ngayo yokusebenza kulungiselelwa injongo yeqhinga yaye nakuhambelwano lwequmrhu likarhulumente ngokuphathelene nemiba yentloko ekhethiweyo.

Iingxelo zemali

2. Okungaphezulu kuxanduva lwam lokuphicotha iingxelo zemali njengoko kuchaziwe kwingxelo yomphicothi-zincwadi, ngokunjalo:
   - ndichonga ze ndivavanye imingcipheko yengxelo engalunganga kwiingxelo zemali, okokuba ingaba kubangelwe kubuqhopholo okanye yimpazamo; ndiyile ze ndiqhube iinkqubo zophicotho-zincwadi olusabela kue mingcipheko; nokufumana ubungqina bophicotho-zincwadi obaneleyo nobufanelekileyo bokokuba ndinike isiseko sembono yam. Umngcipheko wokusilela ukuchonga ingxelo engalunganga engumphumela wobuqhopholo umkhulu kakhulu kunalowo ungumphumela wempazamo, njengoko ubuqhopholo bunokubandakanya iyelenqe, inkohliso, ukushiya okwenziwa ngabom, ukusanganisa okanye ukungananzwe kolawulo lwangaphakathi
   - ndifumana ingqiqo yolawulo lwangaphakathi olufanelekileyo kuphicotho-zincwadi ukulungiselela ukuyila iinkqubo zophicotho-zincwadi ezifanelekileyo kwiimeko, kodwa ingezizo ezenjongo zokunika imbono ngokusebenza kakuhle kolawulo lwangaphakathi lwequmrhu
   - ndivavanye ukufaneleka kwemigaqo-nkqubo yobalo-mali esetyenzisiweyo nokufaneleka koqikelelo lobalo-mali kunye nezibhengezo ezinxulumene noko ezenziweyo ngugunyaziwe wocwangciso-mali
   - ndenze isigqibo ngokufaneleka kokusebenzisa kogunyaziwe wocwangciso-mali kwesiseko esiyinkxalabo esoloko iqhubeka yocwangciso-mali kulungiselelo lweengxelo zemali. Ndigqibe ngokunjalo, ngokusekwe kubungqina bophicotho-zincwadi obufunyenweyo, okokuba ingaba kukhona na okubonakalayo kokungaqiniseki okunxulumene nezenzo okanye iimeko ezingabangela intandabuzo enkulu kwikhono leLifa leMveli leNtshona Koloni lokuqhubeka njengenkxalabo eqhubekayo. Ukuba ngaba ndigqiba ekubeni imiba yokungaqiniseki ikho, ndidingeka okokuba nditsale ingqwalasela kwingxelo yam yophicotho-zincwadi kwizibhengezo ezinxulumene noko ezikwingxelo zemali ezemalunga nemiba yokungaqiniseki okanye, ukuba ngaba izibhengezo azanele, ukuguqula imbono yam ngeengxelo zemali. Izigqibo zam zisekwe kwingcaciso efumanekayo kum ngomhla wale ngxelo yomphicothi-zincwadi. Ngoko, izenzo zexa elizayo nezimo zinokubangela iqumrhu likarhulumente livalwe ukuba lisebenze njengenkxalabo esoloko iqhuba

- ndivavanye unikelo olupheleleyo, isimo nokuqulathwe kwiingxelo zemali, kubandakanywa izibhengezo, naze ndamisela okokuba ingaba iingxelo zemali zibonisa intengiselwano ezikhoyo kunye nezenzo ngendlela ethi ifezekise unikelo olulungileyo

Unxibelelwano kunye nabo bathwaliswe uxanduva lolawulo

3. Ndinxibelelane kunye nogunyaziwe wocwangciso-mali ngokuphathelelene, phakathi kweminye imiba, nobungakanani obucwangcisiweyo, ixesha lophicotho-zincwadi kunye nokufunyenweyo okubalulekileyo kophicotho-zincwadi, kubandakanywa iintsilelo ezibalulekileyo kulawulo lwangaphakathi endithe ndazichonga ngethuba lophicotho-zincwadi lwam.
4. Ndiyaqinisekisa ngokunjalo kugunyaziwe onika ingxelo okokuba ndihambelene neemfuno ezifanelekileyo zenqobo ezisesikweni ngokuphathelele kukuzimela, yaye ndibuchazile bonke ubudlelwane kunye neminye imiba enokuthi icingelwe ngokufanelekileyo ukuba nefuthe kukuzimela kwam yaye, apho kufanelekileyo, izenzo ezithatyathiweyo ukuguzula izigrogriso okanye ukhuselo olusetyenzisiweyo.

ILIFA LEMVELI LENTSHONA KOLONI

IiNgxelo zoNyaka zeMali kunyaka ophela ngowama-31 kweyoKwindla

INgcaciso ngokuBanzi

Uhlobo lweShishini neMisebenzi engundoqo	ILifa leMveli leNtshona Koloni kufuneka lilawule ze libeke iliso kukukhuthazwa kolondolozo lobume belifa lemveli eNtshona Koloni.
I-Ofisi ebhalisiweyo	Protea Assurance Building Greenmarket Square Cape Town 8000
Idilesi yeShishino	Protea Assurance Building Greenmarket Square Cape Town 8000
Idilesi yeposi	Private Bag X9067 Cape Town 8000
Ibhanka	Nedbank ABSA Bank

ILIFA LEMVELI LENTSHONA KOLONI

IiNgxelo zoNyaka zeMali kunyaka ophela ngowama-31 kweyoKwindla

Uluhlu lweengcaciso

Iingxelo ezithiwe thaca ngezantsi apha zikwaquka iingxelo zonyaka ezinikezelwe kwindlu yowiso-mthetho yephondo

INgxelo engoBume beMali

INgxelo engokuSebenza kweMali

INgxelo engeeNguqu kwii –Asethi ezikhoyo

INgxelo engokuNgena nokuPhuma kweMali

INgxelo ngokuthelekiswa koHlahlo Lwabiwo-mali neZixa-mali ezizizo

IMigaqo-nkqubo yoCwangciso-mali

Amanqaku kwiiNgxelo zoNyaka zeMali

INgxelo yoBume beMali ukuza kuthi ga ngomhla wama-31 kweyoKwindla 2020

		2020	2019
Ii-Asethi			
Ii-Asethi ezikhoyo			
Imali ezinkozo nezilinganiselo zemali	3	7 006	6 594
Uluhlu kwempahla	4	121	122
Ezifunyenwe kwintengiselwano zonaniselwano	5	108	93
Ezifunyenwe kwintengiselwano ezingeziso ezonaniselwano	6	-	500
		7 235	**7 309**
Zizonke ii-Asethi		**7 235**	**7 309**
Amatyala			
Amatyala akhoyo			
Ezihlawulweyo kwiintengiselwano zonaniselwano	7	5	7
Iminikelo enemiqathango engachithwanga nokufunyenweyo	8	406	165
		411	**172**
Ewonke amatyala		**411**	**172**
Ii-Asethi ezikhoyo		**6 824**	**7 137**
Umncono okhulisiweyo		6 824	7 137

ILIFA LEMVELI LENTSHONA KOLONI

IiNgxelo zoNyaka zeMali kunyaka ophela ngowama-31 kweyoKwindla

INgxelo yokuSebenza kweMali

	Inqaku	2020 R '000	2019 R '000
Ingeniso			
INgeniso evela kwiintengiselwano zonaniselwano			
Imirhumo yokwenziwa kwesicelo yeLifa leMveli	9	848	839
Ingeniso yenzala	10	528	504
INgeniso epheleleyo evela kwiintengiselwano zonaniselwano		**1 376**	**1 343**
INgeniso evela kwiintengiselwano ezingezizo zonaniselwano			
Enye ingeniso evela kwiintengiselwano ezingezizo zonaniselwano	11	586	590
Ukusetyenziswa kweminikelo enemiqathango	12	-	551
Ukhutshelo nenkxaso-mali efunyenweyo	13	1 844	2 236
INgeniso epheleleyo evela kwiintengiselwano ezingezizo zonaniselwano		**2 430**	**3 377**
Iyonke iNgeniso		**3 806**	**4 720**
Inkcitho			
Imirhumo yophicotho-zincwadi	14	(77)	(87)
Iinkonzo zengcebiso nezentengiso yomsebenzi	15	(949)	(1 485)
Iinkcitho ngokubanzi	16	(1 886)	(1 899)
Imirhumo yamalungu	17	(1 207)	(1 176)
Iyonke iNkcitho		**(4 119)**	**(4 647)**
(Intsilelo) umncono wonyaka		**(313)**	**73**

ILIFA LEMVELI LENTSHONA KOLONI

IiNgxelo zoNyaka zeMali kunyaka ophela ngowama-31 kweyoKwindla

INgxelo yeeNguqu kwii-Asethi ezikhoyo

	Umncono owandisiweyo R '000	Zizonke ii-asethi ezikhoyo R '000
Umncono ukuza kuthi ga ngomhla woku-01 kuTshazimpunzi 2018	**7 064**	**7 064**
Iinguqu kwii-asethi ezikhoyo	73	73
Zizonke iinguqu	73	73
Umncono ukuza kuthi ga ngomhla woku-01 kuTshazimpunzi 2019	**7 137**	**7 137**
Iinguqu kwii-asethi ezikhoyo	(313)	(313)
Zizonke iinguqu	(313)	(313)
Umncono ukuza kuthi ga ngomhla wama-31 kweyoKwindla 2020	**6 824**	**6 824**

ILIFA LEMVELI LENTSHONA KOLONI

IiNgxelo zoNyaka zeMali kunyaka ophela ngowama-31 kweyoKwindla

INgxelo yokuNgena nokuPhuma kweMali

	Inqaku	2020 R '000	2019 R '000
Ukungena nokuphuma kwemali okuvela kwimisebenzi eqhubayo			
Okufunyenweyo			
Imali efunyenweyo		3 193	3 127
Ingeniso yenzala		513	552
		3 706	3 679
Iintlawulo			
Imali ezinkozo ehlawulwe kubanikezeli benkonzo nabasebenzi		(3 294)	(4 701)
Ukungena nokuphuma kwemali ezinkozo evela kwimisebenzi eqhubekayo	18	**412**	**(1 022)**
Ukunyuka kwemali ezinkozo (ukuhla) kwemali ezinkozo nemilinganiselo yemali ezinkozo		**412**	**(1 022)**
Imali ezinkozo nemilinganiselo yemali ezinkozo ekuqaleni konyaka		6 594	7 616
Imali ezinkozo nemilinganiselo yemali ezinkozo ekupheleni konyaka	3	**7 006**	**6 594**

ILIFA LEMVELI LENTSHONA KOLONI

IiNgxelo zoNyaka zeMali kunyaka ophela ngowama-31 kweyoKwindla

INgxelo engoThelekiso loHlahlo Lwabiwo-mali neZixa-mali ezizizo

Uhlahlo lwabiwo-mali kwimali ezinkozo

	Uhlahlo lwabiwo-mali oluphunye-ziweyo	Uhlenga-hlengiso	Uhlahlo lwabiwo-mali lokugqibela	Izixa-mali ezizizo kuthelekiso	Umahluko phakathi kohlahlo lwabiwo-mali lokugqibela nolululo	Isikhokhelo
	R '000	R '000	R '000	R '000	R '000	
INgxelo yokuSebenza kweMali						
Ingeniso						
INgeniso evela kwiintengiselwano zonaniselwano						
Imirhumo yokwenziwa kwesicelo yeLifa leMveli	887	-	**887**	848	**(39)**	24.1
Ingeniso yenzala	500	-	**500**	528	**28**	24.2
Enye ingeniso – Utyalo-mali	-	330	**330**	-	**(330)**	24.3
INgeniso epheleleyo evela kwiintengi-selwano ezingezizo zonaniselwano	**1 387**	**330**	**1 717**	**1 376**	**(341)**	
INgeniso epheleleyo evela kwiintengiselwano ezingezizo zonaniselwano						
Ingeniso ekhutshelweyo						
Enye ingeniso evela kwiintengiselwano ezingezizo zonaniselwano		-	**-**	586	**586**	24.4
Ukhutshelo nenkxaso-mali efunyenweyo	1 844	-	**1 844**	1 844	**-**	
INgeniso epheleleyo evela kwiintengiselwano ezingezizo zonaniselwano		**-**	**1 844**	**2 430**	**586**	
Iyonke ingeniso	**3 231**	**330**	**3 561**	**3 806**	**245**	
Inkcitho						
Imirhumo yamalungu	(1 165)	(42)	**(1 207)**	(1 207)	**-**	
Imirhumo yophicotho-zincwadi	(94)	17	**(77)**	(77)	**-**	
Inkcitho ngokubanzi	(1 972)	(305)	**(2 277)**	(2 835)	**(558)**	24.5
Iyonke inkcitho	**(3 231)**	**(330)**	**(3 561)**	**(4 119)**	**(558)**	
Intsilelo	**-**	**-**	**-**	**(313)**	**(313)**	
Isixa-mali esisiso kuthelekiso njengoko sithiwe thaca kuHlahlo Lwabiwo-mali kunye neNgxelo yoThelekiso	**-**	**-**	**-**	**(313)**	**(313)**	
Ulungelelwaniso						
Umahluko wexesha						
Okusebenza				(313)		
Umahluko wequmrhu						
Wokusebenza				-		
Isixa-mali esisiso kwiNgxelo yokuSebenza kweMali				**(313)**		

ILIFA LEMVELI LENTSHONA KOLONI

IiNgxelo zoNyaka zeMali kunyaka ophela ngowama-31 kweyoKwindla 2020

IMigaqo-nkqubo yoCwangciso-mali

1. Ukuthiwa thaca kweeNgxelo zoNyaka zeMali

Iingxelo zonyaka zemali ziqulunqwe ngokuhambelana neStandards of Generally Recognised Accounting Practice (GRAP), ekhutshwe yiBhodi yeMigangatho yoCwangciso-mali ngokuhambelana neCandelo lama-91(1) loMthetho woLawulo lweMali kaRhulumente (uMthetho 1 we-1999).

Ezi ngxelo zonyaka zemali zilungiselelwe kwisiseko sesongezelelo socwangciso-mali yaye zihambelana nemvumelwano yembali yendleko njengesiseko solinganiselo, ngaphandle kokuba kuchazwe ngenye indlela. Zinikezelwa ngeRandi yoMzantsi Afrika.

Onke amanani asondezwe kwiwaka elikufutshane.

Isishwankathelo semigaqo-nkqubo ebalulekileyo yocwangciso-mali, esisoloko sisetyenziswa ngokuzinzileyo kuqulunqo lwezi ngxelo zonyaka zemali, sibhengezwe apha ngasezantsi.

Le migaqo-nkqubo yocwangciso-mali iyahambelana nesithuba esingaphambili.

Ingqikelelo yenkxalabo eqhubekayo

Ezi ngxelo zonyaka zemali zilungiswe ngokusekwa kulindelo lokuba iqumrhu liya kuqhuba ukusebenza njengenkxalabo eqhubekayo ubuncinane kangangeenyanga ezili-12 ezizayo.

1.1 Izigwebo ezibalulekileyo kunye nemithombo engaqinisekanga yothelekelelo

Iqumrhu eli thji lenze iintelekelelelo neengcinga malunga nekamva. Ngokwesiqhelo ke iziphumo zezi ntelelekelelo zezogcinozincwadi aziyi kufane zivele ziyelelene twatse. Iintelekekelo nezigqibo zisoloko zivavanywa ngokusekelwe kwezangaphambili ndawonye neminye imiba, kuquka neentshukumo zezinto ekulindeleke ukuba zenzeke kwixesha elizayo, ekukhokeleleka ukuba zingenzeka ngokweemeko zelo xesha. Iintelekelelo neengcinga ezinefuthe lomngcipheko omkhulu nonokukhokelela ekuhlengahlengisweni kwezixa-mali nempahla kwakunye namatyala kwisithuba sonyaka-mali olandelayo kuncokolwa ngazo ngezantsi apha.

Ezifumanekileyo

Iqumrhu elithe lihlole elithi likufumane ukukhangela umonakalo ekupheleni kwethuba lokunikezelwa kweengxelo. Ekufikeleleni kwisigqibo sokuba ukuphulukana nento ngenxa yokonakala kufuneka kuchazwe ezincwadini zentsalela okanye zelahleko nazo, iqumrhu eli lenza izigqibo zokuba zikho na iinkcukacha ezivakalayo ezidiza ukuncipha okulinganisekayo kwiintelelekelo zengeniso yemali yexesha elizayo kwimpahla enexabiso lemali.

Umonakalo lowo ubalwa ngokohlobo lwempahla leyo, kusekelwe ekubeni ngaphambili ibisithini na imilinganiselo yelahleko, yona ehlengahlengiselwa iimeko zoqoqosho zesizwe okanye zecandelo elo ndawonye nezinyeizalathisi ukuya kuthi ga ngosuku lwengxelo oluya kungqamana nomonakalo kolo hlobo lwempahla. Le milinganiselo yelahleko yempahla ifakwa kwiibhalansi zemali-mboleko zifakwe kuloo lahleko ithelekelelwayo ngelo xesha.

Umnikelo womonakalo

Intelekelelo yexabiso lokulungiswa komonakalo yenziwa xa ukufumaneka kwexabiso elipheleleyo kubonakaala ukuba akuyi kuze kubonakale. Isibonelelo sexabiso lokuluingisa ke siya kulinganiselwa kwizinto ezithi zifumaneke kwimeko yezoshishino kuphela. Iyonke imali enikelwa isibonelelo sokulungisa iya kuthi ilinganiswe nguloo mntu okanye qumrhu unetyala okanye ngokwenkalo yaloo mngcipheko.

1.3 Izixhobo zemali

Izixhobo zemali zeli qumrhu zicwangciswe njengempahla okanye amatyala anexabiso lemali.

Isixhobo esinexabiso lemali siso nasiphi na isibhambathiso esinefuthe lokukhokelela kwimpahla enexabiso lemali okanye ityala elinexabiso lemali okanye ke inzala eyintsalela kwelinye iqumrhu.

Ixabiso elehlisiweyo lempahla enexabiso lemali okanye ityala elinexabiso lemali lixabiso impahla okanyer ityala elo linexabiso lemali alalichaziwe okanye elalithelekelelwe kwasekuqalekeni, ngaphandle kwelona xabiso layo., kunye okanye ngaphandle kwesixa esicuthiweyo nesinenzala kusetyenziswa inkqubo yenzala esebenzayo yawo nawuphi na umahluko ophakathi kwela xabiso lokuqala kunye kwakunye nelo lokugqibela, kukhutshwe nasiphi na isixa esicuthiweyo (ngokuthe ngqo okanye ngokuthi kusetyenziswe i-akhawunti yesibonelelo) esibekelwe imeko apho kukho isidingo sokulungisa okanye sokungalandeki.

ILIFA LEMVELI LENTSHONA KOLONI

IiNgxelo zoNyaka zeMali kunyaka ophela ngowama-31 kweyoKwindla 2020

IMigaqo-nkqubo yoCwangciso-mali

Umngcipheko womlinganiselo wenzala ngumngcipheko othi ixabiso elililo okanye isixhobo sokungena nokuphuma kwemali siya kwehla sisenyuka ngenxa yeenguqu kumazinga enzala yeemarike.

Iimali-mboleko ngamatyala anexabiso lemali, ngaphandle kweentlawulo zexeshana elingephi kwimiqathango eqhelekileyo yokuhlawulwa kwamatyala.

Uhlelo

Iqumrhu eli linezi ntlobo zilandelayo zempahla enexabiso lemali (imigangatho namanqanaba) njengoko kuthiwe thaca ebusweni bengxelo yesimo semali okanye kwizaziso zazo:
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Umgangatho	Inqanaba
Ezifunyenwe kwiintengiselwano zonaniselwano	Impahla enexabiso lemali ngokwendleko encitshisiweyo
Ezifunyenwe kwiintengiselwano ezingezizo ezonaniselwano	Impahla enexabiso lemali ngokwendleko encitshisiweyo
Imali kunye nemilinganiselo yemali	Impahla enexabiso lemali ngokwendleko encitshisiweyo

Iqumrhu eli linezi ntlobo zilandelayo zamatyala anexabiso lemali (imigangatho namanqanaba) njengoko kuthiwe thaca ebusweni bengxelo yesimo semali okanye kwizaziso zazo
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Umgangatho	Inqanaba
Ezifunyenwe kwiintengiselwano zonaniselwano	Ityala elinexabiso lemali elilinganiswa ngokwexabiso eincitshisiweyo

Umlinganiselo wokuqala wempahla enexabiso lemali kunye namatyala anexabiso lemali

Eli qumrhu lilinganiserla impahla enexabiso lemali kwakunye netyala elinexabiso lemali, ngaphandle kwalawo athe anikwa ixabiso elililo emva kwethuba, apho ekuqaleni belinikwe ixabiso elingenamkhethe kunye neendleko zentshukumo leyo ezayanyaniswa ngqo ekuufumanekeni okanye ekukhutshweni kwaloo mpahla okanye elo tyala linexabiso lemali.

Iqumrhu eli lilinganisela yonke enye impahla namanye amatyala anexabiso lemali kwixabiso elililo.

Iqumrhu eli livavanya ukuba ingaba umongo wemali-mboleko ecuthiweyo iyimali-mali ngokwenene na. ekuqaleni kwayo, iqumrhu eli lihlalutya imali-mboleko ecuthiweyo ibe yiloo mingqandandana yahlulekayo nee-akhgawunti ze kuhlawulwe ingxenye nganye ngokwahlukeneyo. Iqumrhu liye ke liqwalaselisisa ze lizinikele kuloo ngxenye yemali-mboleko ecuthiweyo:

- eyinzuzo yoluntu ngokwemigaqo yesiCwangciso-nkqubo sokuQulunqwa nokuNikezelwa kweeNgxelo zeMali, kwimeko apho ililo elikhuphe loo mali-mboleko; okanye
- eyingeniso engasuseli kunaniselwano ngokwemigaqo yoMgangatho weGRAP kwiNgeniso esusela kwiiNtengiselwano eziNgezizo ezoNaniselwano (IiRhafu neeNtlawulo), apho ililo elifumana loo mali-mboleko.

Ukulinganiselwa kwempahla namatyala anexabiso lemali okulandelayo

Iqumrhu eli lilinganisela impahla namatyala anexabiso lemali emva kokunakanwa kwawo okokuqala kusetyenziswa la manqanaba alandelayo:

- Iingxelo zemali ngokwexabiso elililo.
- Iingxelo zemali ngokwendleko encitshisiweyo.
- Izixhobo zemali ngokwendleko.

Zonke ii-asethi zemali ezilinganiswe kwindleko ezincitshisiweyo, okanye kwiindleko, zixhomekeke kuvavanyo lwelahleko.

Iindleko ezincitshisiweyo zee-asethi eziyimali okanye ityala lemlai zisisixa-mali apho ii-asethi yemali okanye ityala lemali lilinganiswa khona kwingqwalasela yokuqala yokuthatyathwa kweentlawulo kwisambuku, kudityaniswe okanye kuthatyathwe uncitshiso olukhulayo kusetyenziswa indlela esebenzayo yenzalo yawo nawkuphi na umahluko phakathi kwesiya sixa-mali sokuqala kunye nesixa-mali esizeleyo, ze kuthatyathwe naluphi na uncitshiso (ngokuthe ngqo okanye ngokusetyenziswa kwe-akhawunti yemnali evunyelweyo) kulungiselelwa ilahleko okanye ukungaqokeleleki kwimeko ye-asethi yemali.

1.2 Izixhobo zemali (zisaqhuyba)

Iingqikelelo zomlinganiselo wexabiso elilungileyo

Obona bungqina bububo bexabiso elifanelekileyo ngamaxabiso acatshuliweyo kwimalike esebenzayo. Ukuba imalike yesixhobo semali ayisebenzis, iqumrhu eli lithi limisele ixabiso elifanelekileyo ngokuthi lisebenzise iqhinga lovavanyela ixabiso. Injongo yokusebenzisa iqjhinga lokuvavanyela ixabiso kukufumanisa ukuba beliya kuthini na ixabiso laloo ntengo ngosuku lomlinganiselo kwintshukumo yonaniselwano kwiimalike zethuba elide. Amaqhinga ukomuisela amaxabiso ziaquka ukusetyenziswa kweentshukumo zonaniselwano kwiimalike zethuba elide phakathi kwamaqumrhu anolwazi navumelanayo, ze xa ekho, kusetyenziswe ulwazi lwexabiso elisebenzayo ngoku lwesinye isixhobo ayo ngokuthundezwa ziingqiqo eziqhelekileyo. Nezikwafanayo, uhlalutyo lokungena nokuphuma kwemali olunesaphulelo kwakunye neenkqubo zokumiselwa kwamaxabiso ezikhethekayo. Ukuba kukho iqhibga lokumisela amaxabiso elisetyenziswa rhoqo ngabathabathi-nxaxheba kwiimalike ukuze kumiselwe ixabiso lesixhobo esithile yayer elo qhinga sekwenziwe umboniso wokuba linikezela iintgelekelelo ezichanekileyo zamaxabiso ezifumaneka kwiintshukumo zonaniselwano lweemalike, iqumrhu lisebenzisa elo qhinga. Iqhinga lokumiselwa kwamaxabiso elithe lakhethwa lisebenzisa kakhulu amagalelo eemalike ze lixhomekeke kancinci kangangoko kumagalelo eli q umrhu. Liquka ke yonke imiba ethi iqwalaserlwe ngabathabathi-nxaxheba beemalike ekumiselen iixabiso yaye lihambelana namacebo amkelekileyo oqoqosho okumiselwa kwamaxabiso ezixhobo zemali. Ngamaxesha athile, iqumrhu eli liyaliphawula iqhinga lokumisela amaxabiso ze ilivavanyele ukusebenza lisebenzisa amaxabiso eentshukumo zoshishino ezisuka nayiphi na imalike ekhoyo kwakweso sixhobo sinye (oko ke kukuthi, ngaphandle kweenguqu okanye ukuphinda zifakwe kwezinye izingxobo) okanye ngokusekelwe kuzo naziphi na iinkcukacha ezifikelelekayo neziqwalaselekayo zeemalike.

Ezifumaneke nezihlawuleke kwithutyana elingephi azifumani zaphulelo apho ixesha lokuqala lokuhlawulwa kwetyala elinikezelweyo okanye elifunyenweyo lihambelana nemigaqo esetyenziswa eburhulumenteni, ngeenkqubo eseziqhelekile okanye ngokwemigaqo yemithetho.

Iinzuzo nelahleko

Inzuzo okanye ilahleko esusela kwinguqu kwixabiso elingenamkhethe lempahla okanye ityala elinexabiso lemali elilinganiselwa kwixabiso elingenamakhwiniba libonakala kwintsalela okanye kwengoneliyo.

Kwi-asethi okanye kumatyala alinganiselwa kwixabiso elehlisiweyo okanye kwixabiso layo, ingeniso okanye ilahleko ijongwa ngokwentsalela okanye ukungoneli xa impahla okanye ityala elinexabiso lemali lithe layeka ukunakanwa okanye lonakala, okanye kwinkqubo yokwehliswa kwexabiso.

Ukonakala okanye ukungaqokeleleki kwee-asethi zemali

Iqumrhu livavanya rhoqo ekupheleni kwethuba lokuqulunqwa kweengxelo nokuba bukho na okanye abukho ubungqina obuvakalayo bokuba kukho impahla okanye iqwela leempahla ezinexabiso lemali zonakele.

Kwizixa-mali ekufuneka zihlawulwe kweli qumrhu, kuye kuqwalaselwe zonke izalathisi zokuba kungakho umonakalo ngenxa yeenzima ezimandla zemali, into ethi mhlawumbi ngempahla engenayo, ingakhokelela ekubhangeni.

Ii-asethi zemali zilinganiselwa kwixabiso elehlisiweyo:

Ukuba bukho ubungqina obuvakalayo bokuba kubekho ilahleko ngenxa yomonakalo kwimpahla enexabiso lemali enexabiso, ixabiso lomonakalo lowo lilinganiselwa kumahluko ophakathi kwexabiso lempahla leyo ngelo xersha kunye nexabiso langoko lentelekelelo kwimali enokungena iphuma kwixesha elizayo (ngaphandle kweelahleko ezingekafikeleli ezinokubangelwa yimiba yamatyala) ezinesaphuleleo esimiselwe ngokwezinga lenzala yokuqala yempahla leyo inexabiso lemali. Ixabiso elisebenzayo lale mpahla inexabiso lemali lehliswe ngokuthi kusetyenziswe i-akhawunti yesibonelelo. Isixa selahleko leyo sinakanwa ngokwentsilelo okanye ngesixa selahleko.

1.3 Izixhobo zemali (zisaquba)

Ukuba, ekuhambeni kwexesha, isixa sendleko yomonkalalo siyehla yaye izinga elo lokwehla lingayanyaniswa ngokobungqina kwisehlo esehle emva kokubhaqwa kwaloo, monakalo, ithi yona ilahleko yomonakalo wangaphambili ibuyiselwe umva ngokuthi kwenziwe uhlengahlerngiso kwi-akhawunti yesibonelelo. Ukubuyiselwa oku akukhokeleli kwisixa eso sangoku sempahla enexabiso lemali ukuba eledlula ixabiso elehlisiweyo ebelinokuvela elingaphezu kunelo lehlisiweyo ukuba ubungabhaqwanga umonakalo ngomhla wokubuyiselwa umva komonakalo. Isixa sokubuyisela umva sina sinakanwa ngokwentsalela okanye ukungoneli.

Apho kufumaniseke ukuba impahla enexabiso lemali ithe yonakala ngokuthi kusetyenziswe i-akhawunti yesibonelelo, isixa selahleko leyo siqwalaselwa njengentsalela okanye ekungonelini kwinkcitho yokushishina. Xa ithi loo mpahla inexabiso lelamli ithatyathwe njengengenakuphinda isebenze, loo ntshukumo yenziwa ngokuthabatha kwi-akhawunti yesibonelelo efaneleklieyo. Xa kuthi emva kwexesha kufumaneke iimali ebezithatyathwe njengezingenakuphinda zibuye, ziye zifakwe kwezi mali kusetyenzwa ngazo.

Ii-asethi zemali ezinganiselwe ngokwendleko:

Ukuba buthi bubekho ubungqina obubambekayo bokuba kukho umonakalo okhe wavela kutyalo-mali kwinzala eseleyo engalinganiselwa ngokwexabiso elingenamkhethe kuba ixabiso layo elingenamkhethe alikwazi kulinganiselwa ngokuchanekileyo, ixabiso lelahleko ebangwe ngumonakalo lilinganiselwa kumahluko ophakathji kwexabiso elisebenzayo lempahla enexabiso lemali kwakunye nexabiso langoku leemali ezinokungena ziphuma kwisithuba sexesha elisezayo ezifumana isaphulelo ngokwezinga likhoyo leemalike zembyekezo kwimpahla enexabiso lemali elikwafanayo nelo. Azibuyiseleki mva ke iilahleko ezikumila kunjalo.

Ukukhutshwa

Ii-asethi zemali
Iqumrhu eli lizikhuphela ngaphandle ii-asethi zemali lisebenzisa inkqubo yocwangciso-mali yosuku lokwenziwa kwaloo ntshukumo yoshishino.

Iqumrhu eli liyikhuphe ecaleni ii-asethi zemali kuphela xa:

- amalungelo esibhambathiso sokungena nokuphuma kwemali esuka kuloo mpahla inexabiso lemal athe aphelelwa, ahlawulwa okanye acinywa;
- iqumrhu lidlulisela kwelinye ihlakani kakhulu yonke imingcipheko neenzuzo zobunini kuloo mpahla inexabiso lemali; okanye
- iqumrhu, noxa lithe layigcina nje eminye imingcipheko emikhulu kunye neenzuzo zobunini kuloo mpahla inexabiso lemali, liye ladlulisela ulawulo lwaloo mpahla inexabiso lemali kwelinye ihlakani yay eke lelo hlakani elinezakhono namagunya okuyithengisa loo mpahla iyonke kwelinye iqumrhu elingenabudlelwane nalo, yaye linakho nokuwasebenzisa loo magunya ngokuzithandela ingakhange idlule kwelinye kodwa ke ngaphandle kokunyanzelisa ezinye izithintelo ekudluliselweni kwayo. Kule meko ke, iqumrhu eli:
  - liyikhuphela ngaphandle loo asethi; ze
  - ligcine ngokwahlukeneyo nawaphi na amalungelo okanye amagunya adaleke okanye agcineke kuloo nkqubo yokudlulisela.

Isixa esikhoyo ngoku saloo mpahla sinikezelwa phakathi kwamalungelo okanye kwamagunya athe agcinakala kwanalawo athe adluliselwe ngokemeko yawo yexabiso elingenakhwiniba ngokuthelekiswa ngosuku oludlulisela. Amalungelo namagunya asandula ukudaleka alinganiseleka ngokwamaxabiso awo angenamakhwiniba ngokolwa suku. Nawuphi na umahluko phakathi kwengqwalasela ethe yangeniswa kunye nezixa ezithe zanakanwa nezithe azanakanwa unakanwa ngokwentsalela okanye izinga lokungoneli ngethuba lokwenziwa kwaloo ntlawulo.

Ukunganakanwa kwee-asethi zemali zizonke, umahluko phakathi kwexabiso elisetyenziswayo kunye nesiphumo sengqwalasela ethe yafumaneka kumncono okanye kwilahleko.

Amatyala emali

Iqumrhu eli liyalisusa ityala elinexabiso lemali (okanye ingxenye yetyala elinexabiso lemali) kwiingxelo zalo zemeko yemali xa ithe yacinywa – oko ke kukuthi, xa igunya elikhankanyiweyo kwisibhambathisolitghe lakhutshwa, larhoxiswaq okanye laphelelwa lixesha, okanye lacinywa.

Intshukumo yonaniselwano phakathi komboleki okhoyo ngoku kunye nenombolekisi wezixhobo zamatyala onemiqathango eyahluke kakhulu uthatyathwa njengothe waphelisa elona tyala linexabiso lemali lokuqala ze kunakanwe ityala elinexabiso lemali elitsha. Kwangokufanayo, iinguqu ezimandla kwimiqathango yetyala elinexabiso lemali elisekhoyo okanye ingxenye yalo ithatyathwa njengecime ityala lokuqala elinexabiso lemali ze lathi lanakana ityala elitsha elinexabiso lemali.

Umahluko phakathi kwesixa esityalwayo kunye netyala elinexabiso lemali (okanye ingxenye yetyala elinexabiso lemali) elithe lacinywa okanye elithe ladluliselwa kwelinye iqumrhu ze kwahlawulwa nengqwalasela leyo, kuquka nempahla engenaxabiso lamali ethe yadluliselwa okanye ityala elithe lathatyathwa, liyanakanwa njengentsalela okanye ukungoneli. Nawaphi na amatyala athi acinywe, afumane uxolelo okanye amkelwa lelinye iqumrhu ngokweenkqubo zeentshukumo ezingelonaniselwano athatyathwa ngokwemigaqo Yemigangatho yeGRAP Kwingeniso esusela kwiiNtshukumo ezingezizo zonaniselwano (iiRhafu noKhutshelo).

1.4 Uluhlu lwempahla

Ekuqalekeni uluhlu lwempahla lulinganiselwe kwixabiso leendleko ngaphandle kwaxa impahla leyo ifumaneke ngokweenkqubo zeentengiselwano ezingezizo ezonaniselwano, apho ke ixabiso lazo lilinganiselwa kwelingenamkhethe elisusela ngomhla wokufunyanwa kwazo.

Kuthi ke ekugqibeleni uluhlu lwempahla lulinganiswe kwixabiso elingaphantsi kwelo leendleko kwakunye nelexabiso lelifikelelekayo xa liphelele.

Uluhlu lwempahla lulinganiselwe kwixabiso leendleko elingaphantsi ze ixabiso lokubuyisela iindleko apho libanjwe khona;

- ukuhambisa ngaphandle kwentlawulo okanye kungekho ntlawulo yandleko; okanye
- ukusetyenziswa kwayo kwinkqubo yemveliso yempahla ekufuneka ihanjiswe ngaphandle kweendleko okanye ngexabiso eliphantsi.

Ixabiso elifikelelekayo lilonke lilixabiso elithelekelekayo lentengido kwinkqubo eqhelekileyo yokuqhuba ushishino ngaphandle kwexabiso elilindelekileyo nelithelekelelekayo elidingekayo ukuze kwenziwe intengiso leyo. Unaniselwano okanye ukuhanjiswa kwayo.

Ixabiso loluhlu lwempahla linikezelwa kusetyenziswa ixabiso elilinganisiweyo neliqhelekileyo. Kukwasetyenziswa inkqubo ekwanjalo yokumiselwa kwexabiso kuyo yonke impahla esimo sifanayo naleyo nekwasetyenziswa ngohlobo olunye leli qumrhu.

1.5 Amatyala Asenokuvela

Intelekelelo yamatyala asenokuvela yenziwa xa iqumrhu lithi lisenesigunyaziso somthetho ngenxa yezehlo zangaphambili, oko kuthethe ukuba kukho umngcipheko wokuba kungafuneka kubekho iziseko eziphumayo ukuze kuhlawulwe eso sigunyaziso, futhi ke ingenziwa intelekelelo enokukholeleka yesixa sesi sigunyaziso.

Amatyala asenokuvela awanakanwa. Iimeko ezikumila kunjalo ke zidizwe kwisaziso 20.

1.6 Ukuzibophelela

Izinto zihlelwa njengeembophelelo xa iqumrhu lizibophelele kwiintengiselwano zexa elizayo eziya kuba nomphumela kukuphuma kwemali ezinkozo.

Izibhengezo ziyadingeka ngokuphathelelene neembophelelo ezinganakwayo zesivumelwano.

Iimbophelelo apho ubhengezo luyimfuneko ukufezekiswa unikezelo olulungileyo kufuneka zibhengezwe kwinqaku kwiingxelo zemali, ukuba ngaba ezi nqobo zombini zokukhetha zihlangatyeziwe:

- Izivumelwano kufuneka zibe zezingenakho ukurhoxiswa okanye zirhoxiswe ngeendleko ezinkulu (umzekelo, izivumelwano zekhompyutha okanye iinkonzo zololongo lwesakhiwo); yaye
- Izivumelwano kufuneka zibhekiselele kwenye into eyiyo eqhelekileyo, ezinzileyo, uhlobo lweshishini lwequmrhu – ngoko iimbophelelo zemivuzo enxulumene nezivumelwano zengqesho okanye iimbophelelo zesibonelelo sokhuseleko lwentlalo azibandakanywa.

1.7 INgeniso evela kwiintengiselwano zonaniselwano

Unakano

Ingeniso inakanwa xa likho ithuba lokuba zingakho zingene kwingxowa yequmrhu eli iingeniso ngokoqoqosho kwixesha elisezayo ze xa isixa eso sengeniso sinokulinganiseka ngokuchanekileyo, yaye iimfuno ezithile ezichaphazela iintshukumo zequmrhu elo sele zizuzekile. Ingeniso esusela ekunikezelweni kweenkonzo inakanwa njengentsalela okanye izinga lokungoneli ngokomlinganiselo womgama osele uhanjiwe kule nkqubo yeentshukumo zemali ukuya kuthi ga ngosuku lokunikezelwa kwengxelo.

Intengiselwano yonaniselwano iyile apho iqumrhu lithi lifumane impahla okanye iinkonzo, okanye lithe lacinyelwa amatyala, ze

kulenze linikezele ngqo malunga nexabiso elilinganayo nelezo mveliso (ingakumbi ngokweemveliso, iinkonzo okanye impahla) kwelinye iqumrhu njengonaniselwano.

Umlinganiselo

Ingeniso ilinganiselwa ngokwexabiso elingenamkhethe lwengqwalasela ethe yafunyanwa okanye enokufumaneka. Isixa eso asithatyathwa njengesinokuthelekeleleka ngokuchanekileyo de abe asonjululwe onke amatyala asenokuvela ekuhambeni kwexesha achaphazela intshukumo leyo.

Inzala, iintlawulo zenzuzo kunye nezabelo

Inzala iyanakanwa, njengemncono okanye intsilelo, kusetyenziswa inkqubo yomlinganiselo wenzala osebenzayo.

1.8 Ingeniso esusela kwiintengiselwano ezingezizo ezonaniselwano

Unakano

Ukungena kwezibonelelo ezisusela kwintengiselwano engeyiyo eyonaniselwano enakanwa njenge-asethi yequmrhu kuya kuthi kunakanwe njengengeniso, ngaphandle kwakwimeko apho ityala elithile likwanakanwa ngokwemigaqo yoko kungena kweziseko.

Njengoko iqumrhu likholisile ngokwesigunyaziso salo esikhoyo nesinakanwa njengetyala kumba wemeko yokungena kweziseko ezisusela kwintshukumo yentlawulo engeyiyo eyonaniselwano enakanwa njengmpahla yequmrhu, yehlisa ixabiso lelo tyala linakanwayo nelinakanwa njengesixa sengeniso esilingana nesixa esisele kwesi sehlisiweyo.

Umlinganiselo

Ingeniso esuka kwiintengiselwano ezingezizo ezonaniselwano ilinganiselwa ngexabiso lokwenyuka kwempahla leyo iphelele ethe yanakanwa liqumrhu eli.

Kuthi ke xa, njengomphumela wentengiselwano engeyiyo eyonaniselwano, iqumrhu lithi linakane i-asethi ethile, likwathi linakane ingeniso elingana nexabiso laloo asethi ngokusekelwe kwixabiso layo elingenakhwiniba ngokosuku lokufumaneka kwayo, ngaphandleni kokuba iqumrhu kulindeleke ukuba linakane netyala. Apho kukho ityala ekulindeleke ukuba linakanwe, liya kulinganiselwa njengeyona ntelekelelelo yelo xabiso intle edingekayo ukuze kuhlawulwe elo tyala ukuya kuthi ga ngomhla wokunikezelwa kwengxelo, ze ixabiso lezinga lokwenyuka kwaloo mpahla iyonke, ukuba likho, liya kuthatyathwa njengengeniso. Xa itytala lithi lehliswe ekugqibeleni, kuba kukho isehlo esirhafelwayo ngokwerhafu okanye kukho umqathango okholisiweyo, isixa sezinga lokwehliswa kwelo tyala sithatyathwa njengengeniso.

Iminikelo enemiqathango kunye nokufunyenweyo

Ingeniso efumaneka kwiminikelo enemiqathango, izisa namaphulo okucela isisa athatyathwa njengengeniso de kube kwinqanaba lokuba iqumrhu eli liyithobele yonke imimiselo, imiqathango okanye izigunyaziso eziqulethwe kwisivumelwano. Apho imimiselo, imigangatho okanye izigunyaziso nemigaqo ezingathotyelwanga khona, kuye kuthatyathwe ngokuthi likho ityala.

Inzala ethe yazuzwa kutyalo-mali ithatyathwa ze isetyenziswe kwimimiselo enemiqathango.

Ukuba kufuneka ihlawulwe kulowo ubenikezele ngayo, iye irekhodwe njengengxenya yamatyala ze ukuba akunjalo, ithatyathwe njengenzala ethe yazuzwa kwisimo semeko yemali.

Iminikelo eyenzelwe ukubuyekeza kwiinkcitho ezithe zenziwa ziye zifakwe kwintsalela okanye kwizinga lokungoneli kwisiseko senkqubo kwakumaxesha akwafanayo apho inkcitho iye inakanwe.

Iinkonzo zesisa

Iinkonzo zesisa ziinkonzo ezinikezelwa ngabantu kumaqumrhu ngaphandle kwentlawulo, kodwa ezisenokuba phantsi kwemiqathango ethile. Abasebenzi bezolawulo lwemali kumaqumrhu karhulumente banikezela ngenkxaso elulutho kwiqumrhu ngalinye ekuzuzeni iinjongo zalo. Inkonzo leyo ithi inikezelwe ilinganiselwa ngokuchanekileyo ze ke ngoko ingafakwa okanye ithatyathelwe kwingxelo yokusebenza kwemali okanye ibhengezwe kumaqela eengxelo zemali .

1.9 Ukuguqulwa kweemali zamanye amazwe

Iintengiselwano zoshishino ngeemali zamanye amazwe

Intengiselwano yoshishino ngemali yelinye ilizwe iye irekhodwe, ekuqaleni ngokubhalwa ngokweRandi, ngokuthi kusetyenziswa ixabiso laloo mali yelo lizwe ngokusekelwe kwizinga lonaniselwano phakathi kwaloo mali yelizwe lethu kunye nemali yelo lizwe ngosuku lokwenziwa kwaloo ntengiselwano.

Iintengiselwano zoshishino eziqhutywa ikakhulu ngeemali zamanye amazwe ziye ziqulunqwe ngokomlinganiselo wesixa sonaniselwano elisetyenziswayo ngaloo mhla waloo ntengiselwano. Impahla enexabiso lemali yelizwe elingelilo eli lethu iye iguqulelwe kumlinganiselo nexabiso lemali yethu neyelo lizwe ngaloo mhla. Iinzuzo okanye iilahleko ezingumvuka wokuguqulwa kweemali zibizwa ngokwexabiso lentsalela/izinga lokungoneli.

1.10 Ukuthelekiswa kwamaxabiso

Apho kuyimfuneko khona, amanani okuthelekiswa kwamaxabiso athe ahlengahlengiswa ngenjongo yokuhambelana neenguqu zamaxabiso ale mihla.

1.11 Inkcitho

Iintengiselwano zoshishino ngokwempahla namatyala

Xa kufumaniseke ukuba akayi kuphinda ahlawuleke, amartyala ayacinywa. Amatyala acinywayo anento yokwenza neamaxabiso ezinga lokonga kunye/okanye nokungasetyen ziswa kwayo yonke imali eyabiweyo. Ukucinywa kwamatyala kwenzeka ekupheleni konyaka xa isekho imali. Akukho sibonelelo senziwayo ngamatyala angasayi kuphinda ahlawuleke kodwa ke izixa ezo zibhengezwa njengesaziso sokuwabhengeza. Zonke ezinye iilahleko ke zinakanwa ziqondwe mhla sele linikezelwe igunya lokwenziwa kwaloo ntshukumo.

Inkcitho engenaziqhamo neyilahleko:

Inkcitho engenaziqhamo neyilahleko ithatyathwa njenge-asethi kwingxelo yesimo ngokwemali de kube lixesha apho inkcitho leyo ibuyisekayo kulowo ifunwa kunye okanye ke icinywe njengengenakuze ihlawulwe kwingxelo yokusebenza kwemali.

Inkcitho engalungelelaniswanga

Inkcitho engalungelelaniswanga ithatyathwa njengenkcitho kwingxelo yokusebenza kwemali. Ukuba inkcitho leyo ithi ingavunywa ngugunyaziwe ofanelekileyo, iya kuthatyathwa njenge-asethi de ibe iyabuyiseka okanye icinywe njengengenakuze iphinde ihlawuleke.

Okukhutshelweyo nenkxaso-mali

Okukhutshelweyo kunye nenkxaso-mali kona kuthatyathwa njengenkcitho xa sele kunikezelwe isigunyaziso sokugqibela sentlawulo kwinkqubo esetyenziswayo (ungadlulanga umhla wama-31 kweyoKwindla wonyaka ngamnye).

1.12 Umncono ofunyenweyo

Umncono ofumanekileyo ubonakalisa umahluko ogqibeleleyo phakathi kwee-asethi zizonke kwakunye namatyala ewonke equmrhu. Nawuphi na kunye nentsilelo othe wabhaqeka kuloo nyaka-mali uthile uye unikezelwe/utsalwe kuloo mncono/kwintsilelo othe wazuzeka. Iintengiselwano zohlengahlengiso zonyaka ongaphambili ezichaphazela ingeniso nenkcitho, ziye zitsalwe/zinikezelwe kumncono othe wafunyanwa xa kusenziwa iintengiselwano zohlengahlengiso kucwangciso lonyaka-mali.

1.13 ngcaciso engohlahlo lwabiwo-mali

Uhlahlelo lwabiwo-mali oluphunyeziweyo luye luqulunqwe ngokwemali eziinkozo ze lunikezelwe okanye luthiwe thaca ngokwebakala loqoqosho elithungelana ngokweenjongo zesiphumo wokusebenza.

Isabelo-mali esiphunyeziweyo sijongene nonyaka-mali osusele ngomhla wokuqala kuTshazimpunzi 2018 saya kumhla wama-31 kweyoKwindla 2019.

Iingxelo zemali zonyaka kwakunye nohlahlo lwabiwo-mali zona azithatyathwa ngokohlobo lwenkqubo enye yocwangciso-zincwadi ngoko ke ukuthelekiswa kwesixa-mali esimiselwe njengesabelo kunyaka-mali ekunikezelwa ngawo ingxelo zithe zabe ziqulethwe kwiNgxelo yokuthelekiswa kohlahlo lwabiwo-mali kunye nezona zixa zithiwe thaca.

1.14 Amaqela anxulumeneyo

Iqela elichaphazelekayo ngumntu okanye iqumrhu elinesakhono sokulawula okanye sokulawula ngobambiswano elinye iqela, okanye libe linamagunya avisayo olawulo kwelinye iqela, okanye lelinye elo, okanye iqumrhu elinakho ukulawulwa, okanye; ilawulwe ngokwentsebenziswano.

Ulawulo ligunya lokulawula imigaqo-nkqubo yezemali okanye yendlela yokusebenza yelinye iqumrhu ngenjongo yokufumana iinzuzo kwiintengiselwano okanye kushishino lwalo.

Ukulawula ngentsebenziswano kukwabelana ngolawulo ngokwesivumelwano sentengiselwano ngesivumelwano esibophelelayo, nesisebenza kuphela xa izigqibo ezikhoyo zentsebenziswano ngokwesicwangciso-qhinga semali nomsebenzi ezichaphazela intengiselwano zidinga imvume yaloo maqumrhu abelana ngolawulo olo kuphela (abashishini).

Intengiselwano yeqela elichaphazelekayo kukudluliselwa kwezibonelelo, iinkonzo okanye nezigunyaziso phakathi kwequmrhu elililo eliqulunqa iingxelo kunye nelo qumrhu lizimanye nalo, akukhathaliseki nokuba iyahlawulelwa okanye ayihlaweulelwa na loo nkonzo.

Impembelelo evisayo ingamandla okuthabatha inxaxheba kwizigqibo ezichaphazela imali kwakunye nomgaqo-nkqubo wentsebenzo welo qumrhu, kodwa angengomandla okulawula loo migaqo-nkqubo.

Abalawuli ngabo bantu bathwaliswe uxanduva lokwenza izicwangciso, ukunikezela izikhokelo kwanokulawula iintengiselwano zeli qumrhu, kuquka kwanabo bathwaliswe uxanduva lwezolawulo kweli qumrhu ngokwemimiselo yemithetho, kwiimeko apho kulindeleke ukuba bayenze le misebenzi.

Amalungu osapho lomntu athatyathwa njengaloo malungu anokulindeleka ukuba abe anefuthe, okanye angathunywa, nguloo mntu ukwiqela labalawuli beli qumrhu.

Iqumrhu eli liwanikiwe amagunya namalungelo okungabhengezi kumba weentengiselwano zeqela elisebenzisana nawo ukuba loo ntengiselwano yenzeka kwimida yoshishino kunye/okanye kubudlelwane obuqhelekileyo bomthengi/bomxhamli phantsi kwemigaqo nemiqathango engeyiyo leyo iphume ecaleni kunaleyo iqhelekileyo kwanaleyo linokulindela ukuba iqumrhu elithile elo libe liyiqulunqile ekusebenzisaneni kwalo nelo qumrhu okanye naloo mntu phantsi kweemeko ezikwafanayo ze imiqathango nemigaqo ibe yileyo isebenza ngokwemimiselo eqhelekileyo eyamiselwa gugunyaziwe welo qumrhu linamagunya omthetho okuqulunqa iingxelo.

Kwimeko apho iqumrhu linawo amalungelo okungalindeleki ukuba libhengeze iinkcukacha ngokwale migaqo ingentla apha, iqumrhu elo libhengeza ingcaciso ezingentsebenzo ngesimo sentengiselwano ndawonye nezinye iibhalansi ezichaphazelekayo eziseleyo, ngenjongo yokuvulela ithuba abo basebenzisa iingxelo zemali zeli qumrhu ukuze baqonde ubungakanani nentsebenzo yeentengiselwano zamaqela achaphazelekayo kwiingxelo zalo zemali zonyaka.

1.15 Izehlo ezenzeka emva kosuku lokunikezelwa kwengxelo

Izehlo ezenzeke emva komhla wokunikezelwa kwengxelo zezo zehlo, ezintle nezingentle, ezithi zehle phakathi kosuku lokunikezelwa kwengxelo nosuku ezithi iingxelo zemali ziphunyezwe ngalo ukuba zingakhutshwa. Zimbini ke iintlobo zerzehlo ezinokuthi zichongwe:

- ezo zonikezela ngobungqina beemeko ebezigquba ngosuku lokunikezelwa kwengxelo (izehlo ezihlengahlengisekayo lwezehlo emva kosuku lokunikezelwa kweengxelo); kunye
- nezo zidiza iimeko ezathi zavela emva kosuku lokunikezelwa kwengxelo (izehlo ezingahlengahlengisekiyo emva kosuku lokunikezelwa kwengxelo).

Iqumrhu liya kuhlengahlengisa isixa esithe sanakanwa kwiingxelo zemali ukuze sibonakalise izehlo ezihlengahlengisekayo emva kosuku lokunikezelwa kwengxelo sakuvela eso sehlo.

Iqumrhu liya kubhengeza isimo seso sehlo kwanentelekelelo yefuthe laso ngokwemali okanye ingxelo ediza ukuba loo ntelekelelo asinakwenziwa sibe njalo kwiimeko zazo zonke izehlo ezingahlengahlengisekiyo, apho ukungadizi kungakhokelela kwiinguqu kwizigqibo zoqoqosho zabasebenzisi bequmrhu ezithatyathwe ngokweemeko ezivakaliswe kwiingxelo ezo zemali.

1.16 iRhafu efakwe kwiXabiso (VAT)

Iqumrhu eli lona linegunya nemvume yokungayibhaliseli iVAT. Noxa kunjalo ke, ukuba lithi lifumane nayiphi na inkxaso-mali eyayamene nesidingo sokuba libhalise njengeshishini elihlawula iVAT, kuya kufuneka lwenziwe olo bhaliso**.**

2. Imigangatho emitsha kwakunye neendlela zokutolika

2.1 I migangatho kwakunye neendlela zokutolika ezisetyenziswayo nezamkelwe kulo nyaka siwuphetheyo

Kulo nyaka siwuphetheyo, eli qumrhu liye lamkela le migangatho neenkqubo zokutolisa zilandelayo ezisetyenziswayo kulo nyaka-mali siwuphetheyo nengqamana ngqo nemisebenzi yalo:

Umgangatho/Utoliko:	Usuku lokusebenza: Kwiminyaka eqala ngo- okanye emva	Impembelelo elindelekileyo:
• GRAP 1 (njengoko ulungisiwe 2018): Ukuthiwa thaca kweeNgxelo zeMali	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 2 (njengoko ulungisiwe 2018): INgxelo yokuNgena nokuPhuma kweMali	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 3 (njengoko ulungisiwe 2018): IMigaqo-nkqubo, iNguqu kuQikelelo loCwangciso-mali neeMpazamo	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 9 (njengoko ulungisiwe 2018): INgeniso evela kwiiNtengiselwano zoNaniselwano	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 12 (njengoko ulungisiwe 2018): Uluhlu lwempahla	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 14 (njengoko ulungisiwe 2018): Izehlo emva kwesithuba sokuNikwa	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 19 (njengoko ulungisiwe 2018): Izibonelelo, Amatyala angalindelwa nee-Asethi eziNgalindelwe	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 23 (njengoko ulungisiwe 2018): INgeniso evela kwiintengiswano ezingezizo ezoNaniselwano	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 24 (njengoko ulungisiwe 2016): Ukuthiwa thaca kweNgcaciso yoHlahlo Lwabiwo-mali	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 104 (njengoko ulungisiwe 2018): IziXhobo zeMali	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 20: Amaqela achaphazelekayo	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 32: Amalungiselelo esiVumelwano seNkonzo: Grantor	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 108: Ezifunyenweyo zoMthetho	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.
• GRAP 109: UNikezelo lweNgxelo ngaBaphathi nee-Arhente	01 Tshazimpunzi 2019	Impembelelo yokulungiswa ayenzi mahluko.

Amanqaku kwiiNgxelo zoNyaka zeMali

2. Imigangatho emitsha neenkcazelo (iyaqhubeka)

2.2 Imigangatho kwakunye neendlela zokutolika ezilungileyo kulo nyaka siwuphetheyo

Iqumrhu eli alikayisebenzisi lemigangatho kunye notoliko, oluthe lwapapashwa nolusisinyanzelo kumathuba okunikezelwa kweengxelo zocwangciso-mali zequmrhu, mathuba lawo aqala ngomhla okanye emva komhla woku-01 kuTshazimpunzi 2020 okanye kumaxesha asezayo:

Umgangatho/Utoliko:	Usuku lokusebenza: Kwiminyaka eqala ngo- okanye emva	Impembelelo elindelekileyo:
• GRAP 34: IiNgxelo zeMali eziZodwa	01 Tshazimpunzi 2020	Akukhangeleki kunokubakho impembelelo engenza umahluko
• GRAP 35: IiNgxelo eziHlanganisiweyo zeMali	01 Tshazimpunzi 2020	Akukhangeleki kunokubakho impembelelo engenza umahluko
• GRAP 36: Utyalo-mali kuMahlakani namaLinge Ahlanganyelweyo	01 Tshazimpunzi 2020	Akukhangeleki kunokubakho impembelelo engenza umahluko
• GRAP 37: Amalungiselelo ahlanganelweyo	01 Tshazimpunzi 2020	Akukhangeleki kunokubakho impembelelo engenza umahluko
• GRAP 38: Izibhengezo zeNzala kwaManye amaQumrhu	01 Tshazimpunzi 2020	Akukhangeleki kunokubakho impembelelo engenza umahluko

	2020 R '000	2019 R '000

3. Imali kunye nemilinganiselo yemali

Imali kunye nemilinganiselo yemali ebandakanya:

Umncono oseBhankeni	249	268
Iidipozithi zexeshana elingephi	6 757	6 326
	7 006	**6 594**

Umgangatho wokuba nemali ebhankini kwakunye needipozithi zexeshana elingephi, ngaphandle kwemali esesandleni

Imali kwanemilinganiselo yemali iquka imali kunye notyalo-mali lwexeshana elingephi ehla inyuka ephantsi kolawulo lwamaqumrhu ebhanki abhalisiweyo nefumana inzala kwisithuba seenyanga ezintathu nangaphantsi nesesichengeni somngcipheko ongephi kwizinga lenzala. Isixa esibhalisiweyo sexabiso lale mpahla lisondele kwixabiso layo.

4. Uluhlu lwempahla

Uluhlu lwempahla	121	122

Uluhlu lwempahla luquka iithayili zeseramikhi ezisetyenziselwa ukuchonga iziza zelifa lemveli. Kwisithuba salo nyaka 2019/20 siwuphetheyo kuthe kwahanjiswa iithayili ezi-4 simahla.

5. Ezifumaneke ngenxa yeentengiso zonaniselwano

Abatyali abakwezoshishino	89	89
Inzala efumanekileyo	19	4
	108	**93**

Ezifunyenweyo zihlelwa njengendleko eyinkcitho. Ixabiso elilungileyo leentengiselwano ezifunyenweyo lilingana nexabiso lazo elilungileyo.

6. Ezifunyenwe ngenxa yeentengiselwano ezingezizo ezonaniselwano

Ezinye ezifunyenweyo ezivela kwingeniso engeyiyo eyonaniselwano	-	500

Kwisithuba sonyaka-mali wama-2018/19, intlawulo eyangezelelweyo ekhutshelweyo yafunyanwa ivela kwiSebe leMicimbi yeNkcubeko neMidlalo kulungiselelwa iprojekti eyiWorld Heritage Nomination eyathi yaqhutywa kunyaka-mali wama-2019/20.

7. Iintlawulo ezivela kwiintengiselwano zonaniselwano

Iintlawulo zoshishino	5	7

Iintlawulo zihlelwe ngendleko eyilahleko. Isixa-mali esithwelweyo seentlawulo zeentengiselwano zilinganiselwa kumaxabiso azo alungileyo.

8. Iminikelo enemiqathango engachithwanga

Iminikelo enemiqathango engachithwanga kunye nokufunyenweyo iqulathe:

Iminikelo enemiqathango engachithwanga kunye nokufunyenweyo		
Iminikelo enemiqathango engachithwanga - National Lotteries Board	144	144
Iminikelo enemiqathango engachithwanga - National Department of Tourism	21	21
Iminikelo enemiqathango engachithwanga - US grant	241	-
	406	**165**

ILIFA LEMVELI LENTSHONA KOLONI

IiNgxelo zoNyaka zeMali kunyaka ophela ngowama-31 kweyoKwindla 2020

Amanqaku kwiiNgxelo zoNyaka zeMali

Iminikelo enemiqathango efunyenweyo

1. IBhodi yoNgcakazo yeSizwe: olungiselelwe iprojekti iBaboon Point Conservation Management Plan
2. ISebe leSizwe lezoKhenketho: olungiselelwe uToliko lophawu lwezoKhenketho lweGugulethu Seven Memorial kunye
3. Nomnikelo wokuGcinwa kweNkcubeko ye-US: olungiselelwe ukugcinwa kweDiepkloof Rock Shelter, iNdawo yeLifa leMveli lePhondo kwinkqubo yokutyunjwa njengeNdawo yeLifa leMveli leHlabathi.

	2020 R '000	2019 R '000
9. Imirhumo yezicelo zeLifa leMveli		
Imirhumo yezicelo zeLifa leMveli	848	839
10. Inzala kwingeniso		
Inzala efunyenweyo	528	504
11. Enye ingeniso evela kwiintengiselwano ezingezizo ezonaniselwano		
Isipho: Inkonzo engahlawulwa ngemali	586	590
Inkonzo engahlawulwa ngemali ichazwe ngakumbi kwiNqaku le-16		
12. Ukusetyenziswa kweminikelo enemiqathango		
Iminikelo enemiqathango engachithwanga – IBhodi yeSizwe yoNgcakazo	-	372
Iminikelo enemiqathango engachithwanga – Isebe leSizwe lezoKhenketho	-	179
	-	**551**
13. Okukhutshelweyo nenkxaso-mali efunyenweyo		
Okukhutshelweyo nenkxaso-mali efunyenweyo	1 844	2 236

Ngesithuba sowama-2018/19 iQumrhu lifumene intlawulo eyangezelelweyo ekhutshelweyo yama-R500 000 evela kwiSebe leMicimbi yeNkcubeko neMidlalo elungiselelwe iWorld Heritage Nomination Dossier.

14. Imirhumo yophicotho-zincwadi		
Uphicotho-zincwadi lwangaphandle	77	87
15. IiNkonzo zengcebiso nezentengiso		
IiNkonzo zengcebiso nezentengiso	949	1 485
16. Inkcitho ngokubanzi		
Upapasho	51	112
Imirhumo yeBhanka	3	3
IiNkonzo zoThutho eziKhawulezileyo	29	-
INdleko yoMsebenzi : Inkonzo engahlawulwa ngamali	586	590
Ulonwabiso	369	341
Izipho namabhaso	13	-
Imirhumo yezomthetho	210	427
Ushicilelo namaphepha okubhala nokushicilela	119	84
IiNtlanganiso noCweyo	-	8
Ukuhlaziywa kwephepha-mvume leenkqubo zekhompyutha	39	31
Uhambo neendleko zokuhamba	466	303
Izixhobo <R5 000	1	-
	1 886	**1 899**

	2020 R '000	2019 R '000

16. Inkcitho ngokubanzi (zisaqhutywa)

Upapasho:
Kwisithuba sowama-2018/19 iqumrhu lithenge ibhanile yodonga eliyeyayo kunye nezinto zopapasho.

Iinkonzo zothutho ezingxamileyo:
Amaphepha-mvume athunyelwa kubenzi bezicelo ngezithuthi ezingxamileyo kwesi sithuba sonyaka ophantsi kovavanyo.

Indleko zoMqeshwa: inkonzo engahlawulelwa ngamali:
Ukuhla kubangelwa kukurhoxa kwegosa elinye apha enyakeni. Amagosa eSebe leMicimbi yeNkcubeko neMidlalo azalisekise imisebenzi yesigqeba neyolawulo enxulumene neLifa leMveli leNtshona Koloni. Abasebenzi besebe abathe baxhasa iQumrhu likaRhulumente babandakanya iGosa eliyiNtloko leMali, uMlawuli: weeMyuziyam, iLifa leMveli naMagama eeNdawo, abasebenza kwiCandelo elichazwe apha ngasentla ngokunjalo neqela elizinikeleyo loLawulo lweMali abaxhasa iGosa eliyiNtloko yeMali. Ngeli thuba abasebenzi beli candelo kunye naBalawuli abaPhezulu bezalisekisa iindima ezimbini, iqela lolawulo lwemali lizinikezele kwiQumrhu likaRhulumente. Ngenxa yendima entlantlu-mbini eyenziwa luninzi lwabasebenzi abachazwe ngasentla, kunzima ukubeka ixesha elichithwe kumaQumrhu kaRhulumente. Ngokomphumela, inkonzo engahlawulwa ngemali enxulumene nemivuzo yabo ayinakho ukulinganiswa ngokuthembakeleyo. Ingqwalasela ngoko iphathelelene kuphela kwiqela elizimiseleyo lemali elixhasa iCFO ekumiliseleni indima yakhe njengeCFO kwiQumrhu likaRhulumente kunye neSebe. Isixa-mali esibhengeziweyo ngoko simele inkonzo engahlawulwa ngemali enikezelwe liqela lemali kuphela.

Ulonwabiso:
Izidlo kwiintlanganiso, ukungafani kwezixa kunento yokwenza nokwanda kwenani leentlanganiso ethe zabanjwa kwisithuba salo nyaka uphantsi kovavanyo xa kuthelekiswa nonyaka ongaphambili.

Izipho namabhaso:
Iziqinisekiso zinikwe kumalungu ekupheleni kwesithuba sokusebenza kwawo ngethuba lonyaka ophantsi kovavanyo.

Imirhumo yomthetho:
Ukuhla kwezimangalo namatyala enkundla aqwalaselweyo ngesithuba sonyaka ophantsi kovavanyo.

Ushicilelo namaphepha:
Ukwanda kubangelwe kukushicilelwa kwesicwangciso seQhinga ngokunjalo nokuthengwa kweencwadi zerisithi ezilungiselelwe iqumrhu, izitampu, amaphepha nezixhobo zokubhala ebekungabandakanywanga kunyaka ongaphambili.

Uhambo nenkxaso-mali yohambo:
Ukwanda kwipetroli kunyaka wonke ophantsi kovavanyo kudityaniswa nohambo olwangezelelweyo kwiindawo ezahlukeneyo.

	2020 R '000	2019 R '000

17. Imirhumo yamalungu

Annas, R	14	19
Attwell, M	33	3
Bailey, E	19	-
Baumann, N	24	21
Belter, D	15	-
Buttgens, P	35	44
Black, W	8	6
Carlsen, R	11	-
Collier, M	7	-
De Kock, S	22	8
De Swardt, I	11	15
De Waal, J	29	32
Dugmore-Strom, K	-	39
Dumbrell, K	53	17
Fataar, M	4	-
Galimberti, M	-	2
Gribble, J	19	22
Gibbs, D	34	39
Hermansen, S	10	1
Irving, N	-	38
Jacobs, G	61	75
Johnston, S	14	-
Knight, J	25	-
Lavin, J	7	8
Le Grange, L	-	33
Leshoro, T	12	19
Makeka, M	25	-
Malan, A	42	46
Martin, R	27	8
Mangiagalli, B	-	14
Mavumengwana, S	53	57
Mdludlu, M	23	-
Mgijima, B	14	-
Milandri, L	12	-
Moffette, A	6	13
Muller, C	83	57
Mutti, B	14	37
Myakala, V	16	-
Narainne, G	9	-
Ndhlovu, B	1	-
Nyikosa, M	-	25
Orton, J	16	15
Pansegrouw, C	6	10
Peters, W	11	-
Ruiters, R	19	29
Samie, Q	-	11
Saunders, D	42	35
Scurr, M	46	51
Smart, C	13	29
Smidt, I	13	47
Smith, R	3	-
Snelling, C	54	79
Thomas, G	28	24
Todeschini, F	-	5
Van de Merwe, H	40	3
Van Graan, A	24	20
Vermeulen, F	40	39
Webley, L	56	47
Williams, G	-	34

	2020 R '000	2019 R '000
17. Imirhumo yamalungu (isaqhutywa)		
Wolters, M	4	-
	1 207	**1 176**

Iyantlukwano ibangelwe lungenano kumalungu njengoko amlaungu amatsha ayetyunjwe ngesithuba sonyaka ophantsi kovavanyo.

Ukulungiswa kwegama:
Dugmore-Strom, K warekhodwa ngaphambili ngokungalunganga njengoStrom,K kwiingxelo zemali zowama-2018/19.

18. Imali evelisiweyo (esetyenzisiweyo) kwimisebenzi

(Intsilelo) umncono	(313)	73
Uhlengahlengiso:		
Lokusetyenziswa koMnikelo oneMiqathango	-	(551)
Unikezelwa koLuhlu lweMpahla	-	1
IiNguqu kwiNkunzi yokusebenza:		
Uluhlu lwempahla	1	1
Okufunyenweyo okuvela kwiintengiselwano zonaniselwano	(15)	47
Okufunyenweyo okuvela kwiintengiselwano ezingezizo zonaniselwano	500	(500)
Iintlawulo ezivela kwiintengiselwano zonaniselwano	(2)	(93)
Iminikelo enemiqathango engachithwanga nokufunyenweyo	241	-
	412	**(1 022)**

19. Iimbophelelo

Inkcitho yokusebenza egunyazisiweyo

Ezamkelweyo nezivumelwano		
• Africa Web - Website hosting	32	6
• Cedar Tower Services	-	44
• Joline Young Heritage Consultancy	40	224
• Eco Africa Environmental Consultants (Pty) Ltd	172	319
• Archeo - Adventures: CMP for Early Farmsteads	33	94
• Yolk designs	13	-
• SSA ADS Pty LTD	114	-
• Vidamemoria Heritage Consultancy: Princess Vlei	55	-
• Vidamemoria Heritage Consultancy : 5 Provincial Heritage Sites	81	-
• Square One Landscape Architects	75	-
	615	**687**
Iimbophelelo zemisebenzi yonke		
• Ezamkelweyo nezivumelwano	615	687
	615	**687**

Le nkcitho iya kuxhaswa ngemali evela:

Iimbophelelo eziphelelelyo		
Inkcitho yokusebenza egunyazisiweyo	615	687

	2020 R '000	2019 R '000

20. Amatyala asenokuvela

I MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v UMPHATHISWA WEMICIMBI YENKCUBEKO NEMIDLALO KUNYE Nabanye, inombolo yetyala 46055/15

Eli ke tyala lenkundla elavulwa kwiNkundla ePhakamileyo yoMntla-Rhawuti. Ityala eli lichaphazela izigqibo esathi sathatyathwa yiHWC sokungaliphumezi iphulo lokwakhiwa kwezindlu ezikwinqanaba eliphezulu, amalungelo okugangatha nawokwahlulahlulwa komhlaba osiSiza Selifa Lemveli kwinqanaba lePhondo. I HWC apha inguMtyholwa wesithathu. Abanini bakhuphe umsila wengwe ukuze bafumane imbuyekezo kwiindleko kwiimali abathe bazisebenzisa kumhlaba lowo njengokuba betyhola ngelithi esi sigqibo siyawacutha amalungelo abo kulo mhlaba nto leyo kufuneka ithatyathwe njengendlela ethile yokuwohlutha. Ityala eli belikhe lamiswa kodwa ke ngoku sele libekelwe ukuchotshelwa ngenyanga kaJulayi 2019. Ikunye nabanye abatyholwa, iHWC iyazikhusela kweli tyala. Ukuba eli bango liyaphumelela, ityala leHWC lithelekelelwa kwiR8.2 sezigidi.

21. Amaqumrhu achaphazelekayo

Ubudlelwane

- Umxhasi-mali Ophambili	liSebe leMicimbi yeNkcubeko neMidlalo
- Umxhasi-mali weQhinga	IKomishoni yeNkcubeko kwiNtshona Koloni
- Umxhasi-mali weQhinga	yiKomiti yeeLwimi kwiNtshona Koloni

iSebe leMicimbi yeNkcubeko neMidlalo linikezela ngendawo yokusebenzela kwiLifa leMveli leNtshona Koloni ukuze lenze umsebenzi walo wezolawulo nowezemali.

Iintengiselwano zeqela elichaphazelekayo

Ingeniso efunyenwe kwiqela elichaphazelekayo		
ISebe leMicimbi yeNkcubeko neMidlalo	1 844	2 236

22. Ulawulo lomngcipheko

Imisebenzi yeqela ichanatywe kwimingcipheko eyahlukeneyo yemali: umngcipheko wemarike (umngcipheko womlinganiselo wexabiso elilungileyo lenzala, umngcipheko womlinganiselo wenzala yokungena nokuphuma kwemali, umngcipheko wokufumana ityala kunye nomngcipheko wokungabinayo imali yokuhlawula amatyala.

Umngcipheko wokungabinamali yokuhlawula amatyala

Umngcipheko wokungabinamali yokuhlawula amatyala ngumngcipheko elithi iqumrhu lingabinakho ukuhlangabezana nezigunyaziso zemali njengoko zingahlawulwa. Ngokuhambelana neemfuno zallo zokuboleka imali, iqumrhu liqinisekisa ngento yokuba izixa-mali ezaneleyo zikho ukuhlangabezana neembophelelo zalo zemali ezilindelekileyo nezingalindelekanga. Yonke imincono ee-akhawunti ezihlawulwayo zilindeleke ukuba zihlawulwe kwiintsuku ezingama-30 kumhla wokunikwa kwengxelo.

Uhlalutyo lwesimo

Ngomhla wama-31 kuMatshi wama-2020, ukuba imilinganiselo yenzala kumlinganiselo ohlukeneyo ezixhobo zemali bezimi bezingentla/ngezantsi kuno-1% apho onke amanye amazinga ayemi kuhle ezinzileyo, intsalela yonyaka ibiya kuba ngentla/ngezantsi kwamaR70 054

Umngcipheko wokungafumani tyala

Umngcipheko wokungafumani tyala ubhekisa kumngcipheko wokuba ihlakani eliphikisayo liya kungamelani nokuhlawula ityala njengoko kulindelekile ngokwesibhambathiso nto leyo iya kukhokelela ekuphulukaneni kweli qumrhu nemali. Eli qumrhu sele lamkele umgaqo-nkqubo wokusebenzisana nanaqumrhu anesimo esihle kuphela ngokweentlawulo zamatyala.

Umngcipheko wamatyala uquka ikakhulu iidipozithi zemali, izinto ezinexabiso lemali, izixhobo zemali ezizuziweyo kunye nabatyali bezoshishino. Iqumrhu eli lidipositha imali kwiibhanki ezinkulu kuphela ezinezinga eliphezulu lesidima ngokwamatyala ze lizame ukuzikhwebula kulawo angenaso esi sidima.

Akukho milinganiselo yamatyala kuthe kwadluliswa kuyo kwisithuba salo nyaka-mali siwuphetheyo, yaye abalawuli abalindelanga zilahleko ngenxa yokungabi nantsebenzi kwala mahlakani aphikisayo.

Ukuba sesichengeni somngcipheko omkhulu

Umngcipheko weli qumrhu kwinkalo yomngcipheko wamatyala kumba weemali-mboleko uphelele kwezi zixa zidizwe kwikhasi lebhalansi kuphela**.**

Izixa zibalwa ngokwamawaka eRandi

Ulawulo lomngcipheko (Iusaqhuba)

Umngcipheko ngokweemarike

Iqumrhu eli alikho mngciphekweni ngokweemali, ngenxa yokuba kulindeleke ukuba lihlawulwe iindawo elizityalayo kwisithuba seentsuku ezingamashumi amathathu lifumene uxwebhu oluchaza ityala njengoko kuyimfuneko ngokwemimiselo yeSebe lemali nePFMA.

Umngcipheko womlinganiselo wenzala

Isimo seli qumrhu kumba womgcipheko siquka iimali-mboleko eziluqilima kwanezo zehla zisenyuka kwakunye neebhalansi zebhanki ezilibeka kumgcipheko wexabiso elililo lezinga lenzala kwakunye nomgcipheko wenzala wokungena nokuphuma kwemali yaye ungashwankathelwa ngokolu hlobo lulandelayo:

Ii-asethi zemali

Ushishino kunye nezinye izinto ezithi zifumaneke zikwizinga elingagungqiyo. Abalawuli bayawulawula umngcipheko wezinga lenzala ngokuthi bavule iingxoxo ngamazinga anokuba nenzuzo kwiimali-mboleko ezinezinga lenzala elehla lisenyuka ze apho kukwazekayo khona kusetyenziswe iimali-mboleko ezinenzala engagungqiyo.

Abalawuli bakwanomgaqo-nkqubo ozinzisa inzala kwiimali-mboleko zempahla yequmrhu apho kuhlawulwa izinga lenzala kumatyala.

Umngcipheko womlinganiselo wenzala yokungena nokuphuma kwemali

Isixhobo semali	Ekufuneka liphelele ngaphantsi konyaka	Ekufuneka liphelele kunyaka omnye ukuya kwemibini	Ekufuneka liphelele kwiminyaka emibini ukuya kwemithathu	Ekufuneka liphelele kwiminyaka emithathu ukuya kwemine	Ekufuneka ziphelele emva kweminyaka emihlanu
Imiqathango eqhelekileyo	7 006	-	-	-	-
yemboleko: Imali ekungokunje ikumaqumrhu azibhanki ezihlawulwayo – Ukwandiswa kwethuba lokuhlawula ityala	(5)	-	-	-	-
Isixa sisonke	7 001	-	-	-	-
Ebekufuneka ingene kwantla-ndlolo kodwa inganikwanga thuba lakuvezwa	-	-	-	-	-

Isixhobo semali 032020	Elikhoyo	Ekufuneka liphelele kusuku oluya ukuya kwezi-ngama-30	Ekufuneka liphelele kwiintsuku ezingama-31 ukuya kwezingama-60	Ekufuneka liphelele kwiintsuku ezingama-61 ukuya kwezingama-90	Ekufuneka liphelele kwiintsuku ezingama-90 nangaphezulu	Iyonke
Ushishino nezinye ezingenayo – imiqathango yetyala eqhelekileyo	-	-	-	-	89	89
	-	-	-	-	89	89

Isixhobo semali 032019	Elikhoyo	Ekufuneka liphelele kusuku oluya ukuya kwezi-ngama-30	Ekufuneka liphelele kwiintsukku ezingama-31 ukuya kwezingama-60	Ekufuneka liphelele kwiintsuku ezingama-61 ukuya kwezingama-90	Ekufuneka liphelele kwiintsuku ezingama-90 nangaphezulu	Iyonke
Ushishino nezinye ezingenayo – imiqathango yetyala eqhelekileyo	-	-	-	-	89	89
Ushishino nezinye ezingenayo – kwiintengiselwano ezingezizo ezonaniselwano	500	-	-	-	-	500
	500	-	-	-	89	589

22. Ukusebenza kwe-B-BBEE

Ingcaciso ngohambelwano kunye noMthetho we-B-BBEE ibandakanyiwe kwingxelo yonyaka phantsi kwecandelo elinesihloko iNgcaciso yoHambelwano lokuSebenza.

	2020 R '000	2019 R '000

23. Iyantlukwano kuHlahlo lwabiwo-mali

Iyantlukwano enefuthe phakathi kohlahlo lwabiwo-mali

Uhlengahlengiso kuhlahlo lwabiwo-mali:

Kwisithuba sonyaka-mali wama-2019/20 kwenziwa uhlengahlengiso lohlahlo lwabiwo-mali ukususela kwizigid ezi-R3,231 ukuya kwizigidi ezi-R3,561. Ukunyuswa kwama-R330 000. Oku kubangelwe ikakhulu ziintlanganiso ezibanjiweyo kunye neeprojekti ezangezelelweyo eziqaliswe kunyaka ophantsi kovavanyo.

23.1 – Imirhumo yezicelo zelifa lemveli:
Iyantlukwano ebangelwe ikakhulu kukuhla kwizicelo ezifunyenweyo ngasekupheleni konyaka-mali ngenxa yeengxelo zeCOVID-19 nokuvalwa kolwamkelo ukusabela kwisibhengezo seNtlekele yeSizwe.

23.2 – Ingeniso yenzala:
Iyantlukwano ibangelwe kwimincono efumanekayo ebhankini ngenxa yokuhla kwinkcitho enxulumene kwiiprojekti ngethuba lonyaka ophantsi kovavanyo.

23.3 – Enye ingeniso – Utyalo-mali:
Kwisithuba sonyaka, iingxowa-mali zakhutshwa kwi-akhawunti yotyalo-mali ukuhlawula inkcitho efunekayo.

23.4 – Enye ingeniso evela kwiintengiselwano ezingezizo ezonaniselwano:
Iyantlukwano ibangelwe ikakhulu sisipho / uhlengahlengiso lwendleko zomqeshwa zeGRAP 23 ezenzelwe ukufunyanwa kwenkonzo engahlawulwa ngemali evela kwiSebe leMicimbi yeNkcubeko neMidlalo. Khangela kwinqaku 16 ukufumana iinkcukhacha.

23.5 – INkcitho ngokuBanzi:
Iyantlukwano ibangelwe ikakhulu zintengiselwano ezingezizo ezonaniselwano: Isipho / uhlangehlengiso lwendleko zomqeshwa ze GRAP 23 ezenzelwe ukufunyanwa kwenkonzo engahlawulwa ngemali evela kwiSebe leMicimbi yeNkcubeko neMidlalo. Khangela kwinqaku 16 ukufumana iinkcukhacha.

Wes-Kaapse Regering

Kultuursake en Sport

ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape

Jaarverslag
2019/2020

Die foto's wat op die voorblad van Erfenis Wes-Kaap se Jaarverslag vir die 2019/2020-boekjaar verskyn:

1. Die Ou Graanskuur, Kaapstad Metropool (-34.040800 S, 18.370020 O)
2. Lwandle Trekarbeid-hostel, Kaapstad Metropool (-34.117800 S, 18.833110 O)
3. Imam Haron grafterrein, Kaapstad Metropool (-33.983890 S, 18.486450 O)
4. Rocklands Burgersentrum, Kaapstad Metropool (-34.063760 S, 18.608250 O)

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DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM	Erfenis Wes-Kaap
REGSVORM VAN ENTITEIT	Openbare entiteit
AARD VAN BESIGHEID EN HOOFAKTIWITEITE	Om erfenishulpbronne in die Wes-Kaap te identifiseer, beskerm, bewaar, bestuur en bevorder
REGISTRASIENOMMER	N.v.t.
FISIESE ADRES	3de Verdieping, Protea Assuransie-gebou Groentemarkplein Kaapstad 8001
POSADRES	Posbus 1665 Kaapstad 8000
TELEFOONNOMMER/S	021 483 9598
FAKSNOMMER	021 483 9845
E-POSADRES	ceoheritage@westerncape.gov.za
WEBWERFADRES	www.hwc.org.za
EKSTERNE OUDITEURE	Ouditeur-generaal van Suid-Afrika
BANKIERS	Nedbank en ABSA
MAATSKAPPY-/RAADSEKRETARIS	N.v.t.

2. LYS VAN AFKORTINGS/AKRONIEME

Akroniem	Volle naam
FJS	Finansiële jaarstate
OGSA	Ouditeur-generaal van Suid-Afrika
APM	Komitee vir Argeologie, Paleontologie en Meteoriete
BAV	Basiese assesseringsverslag
BELCOM	Komitee vir Beboude Omgewing en Landskappe
BID	Basiese inligtingsdokument
HUB	Hoof- Uitvoerende Beampte
HFB	Hoof- Finansiële Beampte
BBR	Bewaringsbestuursraamwerk
BBP	Bewaringsbestuursplan
SK	Stad Kaapstad
DKES	Departement van Kultuursake en Sport
D: ORB	Direktoraat Ondernemingsrisikobestuur, Departement van die Premier
DB	Diensbillikheid
OIE	Omgewingsimpakevaluering
OIV	Omgewingsimpakverslag
UOWP	Uitgebreide Openbare Werke-program
ORB	Ondernemingsrisikobestuur
ORBEK	Ondernemingsrisikobestuur en Etiek Komitee
UK	Uitvoerende Komitee
AERP	Algemeen erkende rekeningkundige praktyk
EIA	Erfenisimpakassessering
EWK	Erfenis Wes-Kaap
HOMs	Erfenis- Operasionele Vergaderings
IACOM	Komitee vir Impakassessering
IGIC	Komitee vir Inventarisse, Graderings en Vertolkings
LUR	Lid van die (Provinsiale) Uitvoerende Raad
MTUR	Mediumtermyn-uitgaweraamwerk
WNOB	Wet op Nasionale Omgewingsbestuur
WNEH	Wet op Nasionale Erfenishulpbronne

Akroniem	Volle naam
NID	Kennisgewing van Ontwikkelingsplanne
NVG	Nasionale Vervolgingsgesag
PAIA	Wet op die Bevordering van Toegang tot Inligting
SAHRA	Suid-Afrikaanse Erfenishulpbronagentskap
SAHRIS	Suid-Afrikaanse Erfenishulpbron-inligtingstelsel

3. VOORWOORD DEUR DIE VOORSITTER

Dit is my voorreg om die Jaarverslag van Erfenis Wes-Kaap ter tafel te lê vir die boekjaar wat op 31 Maart 2020 eindig. Ons Raad is redelik nuut en is aangestel deur die Provinsiale Minister van Kultuursake en Sport, me. Anroux Marais, vir 'n periode van drie jaar vanaf 1 November 2019 tot 31 Oktober 2022. Die nuwe Raad is op 23 Oktober 2019 deur premier Alan Winde en minister Marais ingewy.

Die eerste taak van die nuut aangestelde Raad was om nuwe lede tot sy komitees te verkies. Die grootste deel van die werk van Erfenis Wes-Kaap word deur die komitees gedoen. Ons Raad is baie dankbaar vir erfenisberoepslui wat hul dienste vrywillig aanbied om in hierdie komitees te dien. Die bestuur van erfenishulpbronne in 'n vinnig groeiende provinsie soos die Wes-Kaap is baie ingewikkeld en vereis ywer en baie gespesialiseerde vaardighede. Dit blyk duidelik uit die aantal sake voor die Tribunale en howe wat toenemend ten gunste van Erfenis Wes-Kaap beslis word.

Hierdie winste sou nie moontlik gewees het sonder die toewyding van die personeel van die Departement van Kultuursake en Sport wat ondanks alles wat teen hulle getel het daarin geslaag het om 'n uitstekende diens te lewer nie. Die Raad is van mening dat meer personeel nodig is om sy mandaat optimaal uit te voer. Die salarisse wat aan die professionele personeellede betaal word, is ook kommerwekkend. Daar is 'n hoë personeelomset omdat die salarisse van professionele personeellede nie mededingend in die mark is nie. Dit is iets wat dringend aandag verdien om aan te hou om 'n diens van hoë gehalte aan die inwoners van ons provinsie te lewer. Dit is belangriker, aangesien die meeste aansoeke nou intern verwerk word.

Die Raad het gedurende die oorsigtydperk ook sy delegasies hersien op grond van die regsmening wat bevestig dat die Raad van Erfenis Wes-Kaap die Rekenpligtige Gesag is. In die verlede is hierdie funksie deur 'n amptenaar in die Departement van Kultuursake en Sport verrig.

Ons Raad het baie baat gevind by opleiding wat deur die Hoof- Finansiële Beampte (HFB) aangebied word en het nou 'n beter begrip van sy fidusiêre pligte. 'n Paar veranderinge is aangebring aan die afvaardigings van die Rekenpligtige Gesag om die Raad in staat te stel

om hierdie edele rol te vervul. Daar was ook geringe veranderinge aan die komitee-afvaardigings. Die Komitee vir Inventarisse, Graderings en Vertolkings het 'n groter mandaat gekry om ook aansoeke om registrasie van bewaringsliggame goed te keur.

Erfenis Wes-Kaap is nederig trots op die feit dat hy gedurende hierdie oorsigtydperk drie erfenisterreine wat verband hou met die geskiedenis van slawerny, formeel beskerm het. Die Imam Haron-graf in Mowbray, die Al Jaamina-moskee in Claremont en 'n gedeelte van die Lourensford-boerdery, Vergelegen, het amptelik status gekry as provinsiale erfenisterrein. Dit is in ooreenstemming met die simboliese herstelproses wat in die Wet op Nasionale Erfenishulpbronne beoog word. Die Rocklands Burgersentrum in Mitchells Plain, waar die Verenigde Demokratiese Front in 1983 gestig is, is na die Suid-Afrikaanse Erfenishulpbronagentskap verwys as 'n nasionale erfenisterrein.

Die Raad vir Erfenis Wes-Kaap is ook bekommerd oor die stadige vordering wat munisipaliteite maak met die aansoek om bevoegdheid om hul funksies te verrig ingevolge die Wet op Nasionale Erfenishulpbronne, nr. 25 van 1999 (WNEH). Die Raad het besluit om promosietoere aan al die distrikte van die provinsie te onderneem om munisipaliteite bewus te maak van hul verantwoordelikhede en om hulle aan te moedig om aansoek te doen vir bevoegdheid. Hierdie planne is deur COVID-19 ontwrig. Dit is iets wat die Raad hoop om te onderneem sodra dit prakties en moontlik is.

Ek wil die vorige voorsitter van die Raad, dr Antonia Malan, en die vorige raad bedank vir die vlot oorgang en dat hulle die leiding aan ons deurgegee het. Ons verstaan die enorme verantwoordelikheid wat op ons skouers geplaas word en ons is baie nederig oor hierdie voorreg wat ons verleen word om die mense van ons geliefde provinsie te dien. Woorde van waardering gaan ook aan die Hoof-Uitvoerende Beampte van Erfenis Wes-Kaap en sy personeel vir al die donkiewerk wat hulle gedoen het om ons taak as Raad makliker te maak. Ons bedank ook die finansiële hoof, me. Brenda Rutgers, en haar afdeling wat ons gehelp het om ons finansies op 'n doeltreffende en ekonomiese manier te bestuur. Ons is baie dankbaar teenoor mnr. Guy Redman, Hoofdirekteur, mnr. Brent Walters, die Departementshoof en me.

Anroux Marais, die Provinsiale Minister vir hul ondersteuning van die werk van Erfenis Wes-Kaap. Sonder hul ondersteuning sou die winste wat in hierdie jaarverslag weerspieël word, nie bereik word nie. Ten slotte, 'n woord van dank aan my mederaadslede en komiteelede van Erfenis Wes-Kaap vir hul toewyding en verbintenis om moontlike en prakties uitvoerbare geleenthede vir die toekoms te skep. Camagu, makube chosi kube hele!

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Voorsitter van die Raad
Mnr. Bongani Mgijima
30 Oktober 2020

4. OORSIG VAN DIE HOOF- UITVOERENDE BEAMPTE

Inleiding

Erfenis Wes-Kaap se mandaat om erfenishulpbronne te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder, is ongetwyfeld 'n vreesaanjaende taak as 'n mens die aard van die uiteenlopende erfenis in die provinsie oorweeg. Gedurende die verslagjaar het die termyn van die vorige raad op 31 Oktober 2019 verstryk. Die vorige raad het 'n oorhandigingsverslag opgestel wat sy aktiwiteite en sleutelareas insluit wat hulle nie gedurende hul termyn kon afhandel nie. Die huidige raad, wat vanaf 1 November vir 'n termyn van drie jaar aangestel is, is deur die premier van die Wes-Kaap, mnr. Winde, ingewy.

Die nadraai van die Wuppertal-brandramp het die aktiwiteite van EWK en sy komitees oorheers. Die brand het meer as die helfte van die kerk- en gemeenskapshuise vernietig. Aangesien Wuppertal formele erfenisbeskerming geniet, het die raad, komiteelede en personeel wat EWK ondersteun gedurende die oorsigjaar meer tyd spandeer om die restourasieproses te monitor en te verseker dat die nodige erfenisgoedkeurings vinnig verleen word.

Erfenis Wes-Kaap is uitgenooi om deel te neem aan die Premier se oorlogskamer vir vaste kapitaal en eiendomsontwikkeling. Die Oorlogskamer het probeer om sleutelareas te identifiseer wat ’n negatiewe uitwerking het op ekonomiese groei in die Kaapse metropool en ander ekonomiese sones in die Wes-Kaap. Tydens die onderhoude met die eiendomsontwikkelingsektor is 'n aantal waargenome ondoeltreffendhede geïdentifiseer. In reaksie hierop het EWK met die sektor gewerk en 'n plan begin om hierdie ondoeltreffendhede te verbeter soos geïdentifiseer. EWK het byvoorbeeld 'n stelsel in werking gestel om die vordering van die agenda-items tydens komiteevergaderings betyds te kommunikeer en dit openbaar te maak. Die positiewe gevolg hiervan was dat aansoekers na 'n vergadering kom wanneer hul saak op die punt staan om verhoor te word, in plaas van dat hulle vanaf die begin van die vergadering moet wag.
EWK het bevind dat die Stad Kaapstad bevoeg is om verskillende artikels van die WNEH op ’n plaaslike vlak te bestuur. EWK is tans ook besig om die delegering van sekere magte om ander artikels van die WNEH te bestuur met die Stad te bespreek, byvoorbeeld Artikel 34 wat betrekking het op die uitreiking van permitte vir geboue wat ouer as 60 jaar is.

Verwerking van aansoeke

Die verwerking van erfenisaansoeke is een van die belangrikste funksies van EWK. Die Raad het 'n raamwerk van delegasies bygewerk om te verseker dat sommige van sy werk deur komitees verrig word. Die volgende komitees is volledig saamgestel en funksioneel: Komitee vir Argeologie, Paleontologie en Meteoriete (APM); Komitee vir Beboude Omgewing en Landskappe (BELCom); Komitee vir Inventarisse, Graderings en Vertolkings (IGIC); Komitee vir Impakassessering (IACom); Appèlkomitee; en Erfenis-Operasionele Vergaderings (HOMs). Die rol van HOMs het duidelik geword, aangesien ongeveer 89% van alle besluite oor erfenis gedurende die oorsigjaar deur hierdie komitee geneem is.

Beskerming en bevordering van erfenishulpbronne

Formele beskerming van erfenishulpbronne vorm 'n belangrike hulpmiddel om erfenis te bestuur wat as belangrik beskou word. Die jaar 2019 was die 50ste herdenking van die dood van Imam Abdullah Haron. Heritage Western Cape werk saam met die Imam Haron-stigting en verklaar die graf van die Imam en die Moskee waar die Iman as provinsiale erfenisterreine gedien het. Dit was in ooreenstemming met EWK se strategiese doelwit om by te dra tot die transformasie van die erfenislandskap in die Wes-Kaap. Verder verklaar EWK die historiese kern van Vergelegen as 'n provinsiale erfenis. Hierdie verklaring was om die historiese rol van Vergelegen te herkontekstualiseer. Die eiendom is op die tentatiewe lys van UNESCO-wêrelderfenisgebiede.

Die voorlopige beskerming van die Riverclub in Observatory en die appèl wat by die Minister se Onafhanklike Tribunaal ingedien is, het die aandag van die media gelok. Die Tribunaal het bevind dat die besluit van EWK inderdaad binne sy reg was om die voorlopige beskerming op te lê en beslis ten gunste van EWK.

Wêrelderfenisgebied aangeleenthede

Erfenis Wes-Kaap het sy samewerkingsverhouding met die Departement van Kultuursake en Sport voortgesit om ’n Benoemingsdossier vir die Opkoms van Moderne Mense: Pleistoseen-besettingsterreine saam te stel. Die Suid-Afrikaanse Wêrelderfeniskonvensie Komitee word gereeld op hoogte van sake gebring in verband met die status van die Benoemingsdossier. Tot tyd en wyl die Benoemingsdossier gefinaliseer is vorm EWK deel van die Interprovinsiale Bestuurskomitee wat daarna streef om te verseker daar daar ’n heelwat wyer koördinering tussen die Wes-Kaap, Oos-Kaap en KwaZulu-Natal provinsies is.

Bestedingstendense

2019/2020				2018/2019		
Program / aktiwiteit/doelwit	Begrotin	Werklike besteding	(Oor)/onder besteding	Begroting	Werklike besteding	(Oor)/onder bestedin g
	R'000	R'000	R'000	R'000	R'00	R'0
Goedere en dienste	3561	4119	*(558)	4079	4 647	(568)

Die oorbesteding hou hoofsaaklik verband met die AERP 23 niekontant aanpassing wat vir salarisse (werknemerkoste R586 000) gemaak is ten opsigte van die personeel van die afdeling vir finansiële bestuur. Ingevolge AERP 23 voldoen die salarisse wat deur die Departement aan die afdeling vir finansiële bestuur van EWK betaal is aan die kriteria van diens in natura.

Waardering

Ten slotte wil ek die Minister van Kultuursake en Sport bedank vir haar leierskap en ondersteuning van die entiteit. Ek spreek verder my waardering uit aan die Ouditkomitee toesighoudende liggame wat 'n kritiese evaluering van die prestasie van EWK regdeur die jaar gedoen het. Die Departementshoof en DKES se senior bestuurspan hou steeds toesig oor en lewer broodnodige advies aan die entiteit. Ek waardeer hierdie bydraes geweldig.

Hoof- Uitvoerende Beampte
Dr. Mxolisi Dlamuka
30 Oktober 2020

5. VERKLARING VAN VERANTWOORDELIKHEID VIR EN BEVESTIGING VAN DIE AKKURAATHEID VAN DIE JAARVERSLAG

Na die beste van my wete bevestig ek die volgende:
Al die inligting en bedrae wat in hierdie jaarverslag bekend gemaak word stem ooreen met die finansiële jaarstate wat deur die Ouditeur-Generaal geouditeer is.
Die jaarverslag is volledig, akkuraat en sonder enige weglatings.
Die jaarverslag is voorberei volgens die riglyne vir die jaarverslag soos uitgereik deur die Nasionae Tesourie.

Die Finansiële Jaarstate (Deel E) is voorberei volgens die SA AERP-standaarde van toepassing op die openbare entiteit.

Die rekenpligtige gesag is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die beoordelings wat in hierdie inligting gemaak word.
Die rekenpligtige gesag is verantwoordelik vir die instelling en implementering van stelsel van interne beheer wat ontwerp is om redelike versekering te bied omtrent die integriteit en betroubaarheid van die prestasie-inligting, die inligting oor menslike hulpbronne en die finansiële jaarstate.

Die eksterne ouditeurs word betrek om onafhanklike mening oor die finansiële jaarstate uit te spreek.
Na ons mening weerspieël die jaarverslag die werksaamhede, die prestasie-inligting, die inligting oor menslike hulpbronne en die finansiële sake van die openbare entiteit vir die boekjaar geëindig 31 Maart 2020 op billike wyse.

Die uwe

Hoof- Uitvoerende Beampte	Voorsitter van die Raad
Dr. Mxolisi Dlamuka	Mnr. Bongani Mgijima
30 Oktober 2020	30 Oktober 2020

6. STRATEGIESE OORSIG

6.1. Visie

Inklusiewe, getransformeerde, mens-georiënteerde, volhoubare bestuur van erfenishulpbronne in die Wes-Kaap.

6.2. Missie

Erfenis Wes-Kaap verseker en implementeer die inklusiewe identifisering, volhoubare en geïntegreerde bestuur, bewaring en bevordering van tasbare en ontasbare erfenishulpbronne ten einde 'n bydrae te lewer tot transformasie en nasiebou.

6.3. Waardes

Sorgsaamheid, Bekwaamheid, Verantwoordbaarheid, Integriteit, Innovering, Responsiwiteit, Inklusiwiteit en Respek.

7. WETGEWENDE EN ANDER MANDATE

Erfenis Wes-Kaap, 'n skedule 3C-openbare entiteit, beskou die wetgewende mandaat waarop sy algehele funksionering gebaseer is as bindend ten opsigte van die onderstaande:

- Bevordering van goeie bestuurstoesig op alle vlakke;
- Bemagtiging van gemeenskappe om die erfenishulpbronne te koester en te bewaar sodat hulle aan toekomstige nageslagte nagelaat kan word;
- Om algemene beginsels te bepaal vir bestuurstoesig oor erfenishulpbronbestuur deur die Wes-Kaap heen; en
- Instelling van 'n geïntegreerde stelsel vir die identifisering, beskerming, bewaring, bestuur en bevordering van erfenishulpbronne in die provinsie ingevolge die Wet op Nasionale Erfenishulpbronne (WNEH) en sy regulasies.

7.1 Grondwetlike mandate

Artikel	Regstreekse verantwoordelikheid van Erfenis Wes-Kaap
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 24(b)(ii): Omgewing	Erfenis Wes-Kaap moet, deur wetgewende en ander maatreëls, die bevordering van bewaring van die erfenisomgewing in die Wes-Kaap reguleer en monitor. Dit mag nie op enige manier wat teenstrydig is met die bepalings van die Handves van Regte, uitgeoefen word nie. Jaarverslae oor hierdie mandaat moet aan die Wes-Kaapse Provinsiale Parlement voorgelê word.
Artikel 31: Kulturele, godsdienstige en taalgemeen-skappe	Erfenis Wes-Kaap moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap in ag neem.
Artikel 41: Beginsels van samewerkende regering en tussenregeringsverhoudinge	Erfenis Wes-Kaap werk saam met alle regeringsfere. Kragtens sy mandate, werk EWK ten nouste saam met die Departement van Kultuursake en Sport, die Suid-Afrikaanse Erfenishulpbronagentskap (SAHRA) en munisipaliteite in die Wes-Kaap.
Skedule 4A: Funksionele gebiede van samelopende nasionale en provinsiale wetgewende bevoegdheid	Erfenis Wes-Kaap werk ten nouste saam met die Suid-Afrikaanse Erfenishulpbronagentskap ten opsigte van erfenisaangeleenthede, in die besonder Nasionale Erfenisgebiede wat binne die Wes-Kaap geleë is.
Artikel 195: Basiese waardes en beginsels wat openbare administrasie reël	Erfenis Wes-Kaap amptenare moet die bepalings van artikel 195 nakom, wat 'n beskrywing bevat van die demokratiese waardes en beginsels waarvolgens openbare administrasie gereël word. Artikel 195(1)(b) vereis die bevordering van die doeltreffende, ekonomiese en effektiewe gebruik van hulpbronne. Dit impliseer dat programme wat in die openbare sektor onderneem word, die

	maksimum voordele teen die laagste moontlike koste moet lewer.
Grondwet van die Wes-Kaap, 1997	
Artikel 81	Erfenis Wes-Kaap moet beleidsrigtings implementeer om die welsyn van die inwoners van die Wes-Kaap aktief te bevorder en te handhaaf, spesifiek ten opsigte van die beskerming en bewaring van die natuurlike historiese, kultuurhistoriese, argeologiese en argitektoniese erfenis van die Wes-Kaap tot voordeel van die huidige en toekomstige geslagte. Erfenis Wes-Kaap moet spesifieke beleide in hierdie verband implementeer.

7.2 Wetgewende mandate

Nasionale wetgewing	Verwysing	Beskrywing
Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999	Die Wet op Openbare Finansiële Bestuur (WOFB): • reguleer finansiële bestuur in nasionale en provinsiale regerings, gelyste of ongelyste openbare entiteite, konstitusionele instellings en provinsiale wetgewers. • verseker dat alle inkomste, uitgawes, bates en laste van hierdie instellings doeltreffend en effektief bestuur word; en omskryf die verantwoordelikhede van persone aan wie die finansiële bestuur van hierdie liggame opgedra is.
Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie wet bring die reg op toegang tot rekords wat deur die staat en private liggame gehou word, tot uitvoer. EWK en alle ander openbare en private liggame moet, onder andere: • 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek in te dien om toegang te verkry tot inligting wat deur die liggaam gehou word; en • 'n inligtingsbeampte aanstel om versoeke om toegang tot inligting wat deur die liggaam gehou word, te oorweeg.
Wet op die Bevordering van Administratiewe Geregtigheid, 2000	Wet 3 van 2000	Hierdie Wet: • sit die reëls en riglyne uiteen wat deur administrateurs gevolg moet word wanneer besluite geneem word; • verwag van administrateurs om mense in te lig oor hul reg tot

Nasionale wetgewing	Verwysing	Beskrywing
		hersiening of appèl en hul reg om redes te versoek; • verwag van administrateurs om redes vir hul besluite te verstrek; en • verleen aan lede van die publiek die reg om die besluite van administrateurs in die hof te bevraagteken.
Wet op die Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	Hierdie Wet plaas 'n verantwoordelikheid op instellings om die volgende te verseker: • Om die beskerming van persoonlike inligting wat deur openbare en private liggame verwerk is te bevorder; en • Om sekere voorwaardes in te stel ten einde minimum vereistes vir die verwerking van persoonlike inligting te bepaal. EWK samel persoonlike inligting in tydens die verwerking van aansoeke en dus moet daar voldoen word aan die regulasies van die Wet op die Beskerming van Persoonlike Inligting.
Wet op Nasionale Erfenishulpbronne, 1999	Wet 25 van 1999	Erfenis Wes-Kaap verkry sy mandaat uit hierdie wetgewing. Die Wet magtig ook EWK om die volgende te doen: • Om toepaslike erfenishulpbronne in die Wes-Kaap te identifiseer, aan te teken en te evalueer; • Om erfenishulpbronne in die Wes-Kaap te beskerm en te bestuur; en • Om beleide, doelstellings en strategiese planne vir erfenishulpbronbestuur te bepaal.

Nasionale wetgewing	Verwysing	Beskrywing
Wêrelderfeniskonvensiewet, 1999	Wet 49 van 1999	Erfenis Wes-Kaap verseker, in ooreenstemming met hierdie wet, dat terreine wat vir Wêrelderfenisgebied status benoem is, formeel beskerm word en verleen, waar nodig, die nodige ondersteuning met deurlopende bewaring en periodieke verslagdoening.
Regulasies vir die Bestuur van Wes-Kaapse Erfenishulpbronne	PK 336 van 25 Oktober 2002, PK 298 van 29 Augustus 2003, PK 212 van November 2004, PK 106 van 31Maart 2005. PK 7497/2015 van September 2015.	Regulasies maak voorsiening vir die praktiese implementering van erfenisbestuur in die Wes-Kaap.

7.3 Hofuitsprake

Hofsaak	Verwysing	Beskrywing
Louis Johannes Raubenheimer v die Trustees van die Hendrik Johannes Bredenkamp Trust en Ander	Wes-Kaapse Hooggeregshof, saaknr. 10228/2004	Die uitspraak handel oor wat 'n "bona fide belang" is in 'n beslissing van 'n erfenisowerheid wat locus standi sal oordra om ingevolge die WNEH te appelleer. Die Hof het bevind dat dit 'n werklike belang moes wees en nie net 'n sentimentele verbintenis tot die erfenishulpbron nie.
Top Performers (Edms.) Bpk. v Minister van Kultuursake en Sport	Wes-Kaapse Hooggeregshof, saaknr.	Hierdie uitspraak het 'n diepgaande impak op die appèlproses van die tribunale wat deur die LUR kragtens artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, gelees, tesame met Regulasie 12 van PK 336 van

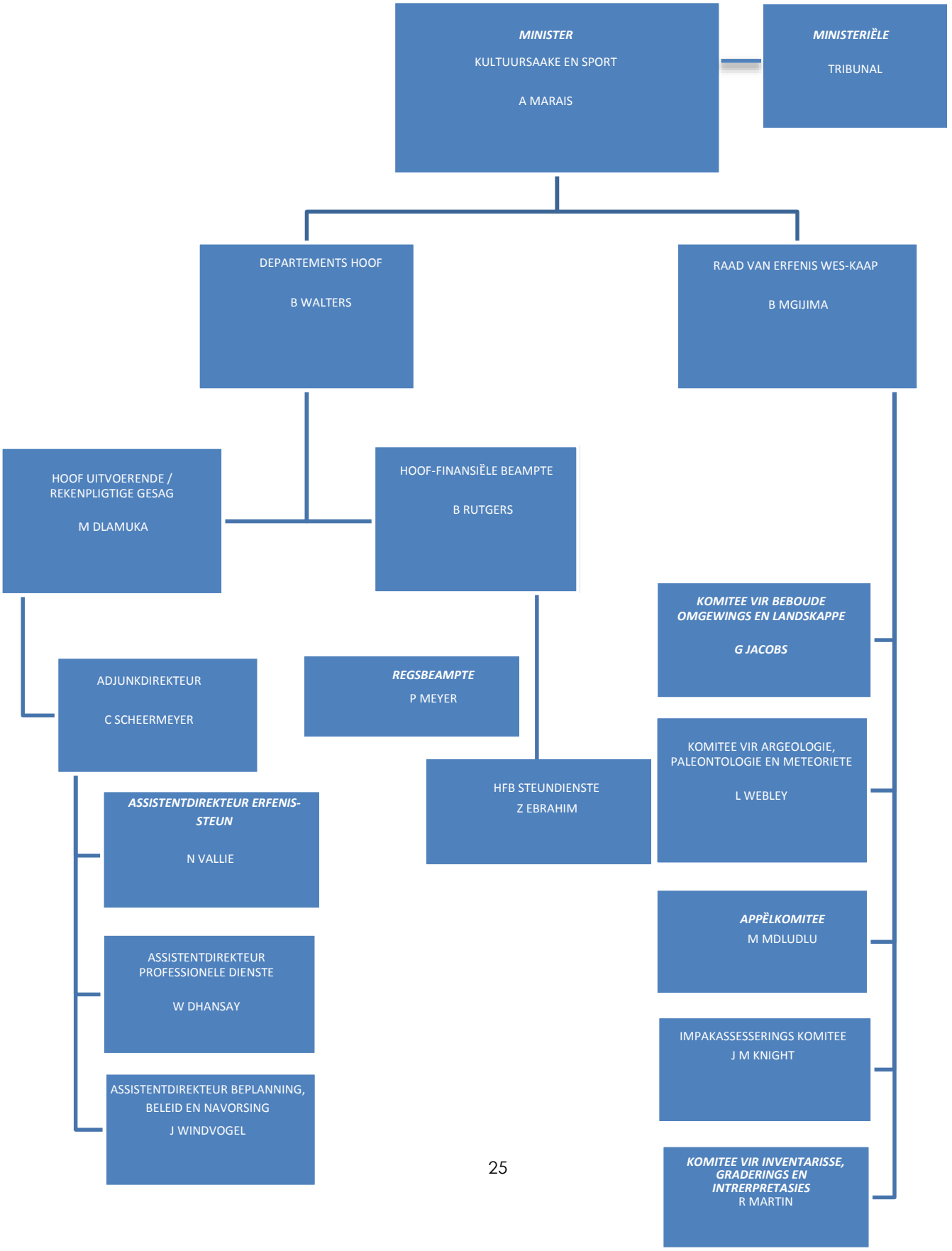
Hofsaak	Verwysing	Beskrywing
	5591/2005	2003, aangestel word. DKES en die LUR het korrektiewe stappe geneem om billike administratiewe prosesse te verseker en bepalings neergelê waarvolgens nuwe bewyse in die oorkonde van 'n tribunaal se verloop opgeneem kan word, sowel as om beter nakoming van die reëls van geregtigheid ten opsigte van die regspreuk audi alteram partem te verseker.
Die Voorsittersvereniging v Minister van Kuns en Kultuur	Hoogste Hof van Appèl, saaknr. 25/2006	In hierdie uitspraak word uiteengesit wat as voldoende oorlegpleging met plaaslike gemeenskappe en ander belanghebbers beskou kan word ten opsigte van voorgestelde veranderinge aan geografiese name. DKES en die Wes-Kaapse Provinsiale Komitee vir Geografiese Name wat deur die LUR daargestel is, is belangrike rolspelers in die implementering van die tersaaklike wetgewing, veral in soverre die fasilitering van oorlegpleging met belanghebbers en gemeenskappe betref. Hulle moet hierdie uitspraak in ag neem in die prosesse en prosedures wat deur hulle gevolg word om voorgestelde veranderings aan geografiese name te bestuur.
Qualidental Laboratories v Erfenis Wes-Kaap	Hoogste Hof van Appèl, saaknr. 647/2006	Hierdie uitspraak bevestig die magte wat aan die LUR en Erfenis Wes-Kaap opgedra is om voorwaardes vir 'n ontwikkeling kragtens artikel 48 van die Wet op Nasionale Erfenishulpbronne, 1999 neer te lê.
Suid-Afrikaanse Erfenishulpbron-agentskap v die Arniston Hotel Property (Edms.) Bpk. en 'n Ander	Wes-Kaapse Hooggeregshof, saaknr. 5446/2006	Die uitspraak het te maak met die aangeleentheid van werk wat kragtens die Nasionale Bouregulasies goedgekeur is alvorens formele beskerming kragtens die WNEH ingestel is en kwessies wat met die geldigheid van kennis van provinsiale beskerming verband hou.

Hofsaak	Verwysing	Beskrywing
Willows Properties (Edms.) Bpk. v Minister van Kultuursake en Sport	Wes-Kaapse Hooggeregshof, saaknr. 13521/2008	Die applikant het 'n dringende aansoek by die Hoë Hof ingedien om die LUR te dwing om 'n besluit te neem of, as 'n alternatief, die Rekord van Besluitneming te voorsien ten opsigte van 'n appèl wat by die LUR aangeteken is kragtens artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, gelees met regulasie 12(7) van PK 336 van 2003. Die impak van die uitspraak vir DKES is dat dit moet verseker dat tribunale Rekords van Besluitneming tydig uitreik. Korrektiewe maatreëls is sedertdien geïmplimenteer.
Waenhuiskrans Arniston Belastingbetalersvereniging en 'n Ander v Verreweide Eiendomsontwikkeling (Edms.) Bpk. en Andere	Wes-Kaapse Hooggeregshof, saaknr. 1926/2008	Die hof het oorweeg of die Suid-Afrikaanse Erfenishulpbronagentskap of Erfenis Wes-Kaap oor regsbevoegdheid beskik ten opsigte van terreine wat deur SAHRA as Graad 1-terreine ooreenkomstig artikels 35 en 36 van die Wet op Nasionale Erfenishulpbronne, 1999, gegradeer is. Die hof het bevind dat, in sodanige gevalle, SAHRA wel regsbevoegdheid het. Die implikasie van hierdie uitspraak vir EWK is dat die Departement regshulp ten opsigte van die vertolking van wetgewing aan Erfenis Wes-Kaap moet verleen en moet verseker dat EWK binne sy wettige mandaat optree.
Peter Gees v die Provinsiale Minister van Kultuursake en Sport, Wes-Kaap, die Voorsitter, Onafhanklike Appèltribunaal, Erfenis Wes-Kaap, die Stad Kaapstad, Stadskom Belastingbetalers; & Inwonersvereniging	Wes-Kaapse Hooggeregshof, saaknr. 6205/2015	Die Hof het bevestig dat, ongeag dat die feite in hierdie saak verskillend is van dié in die Qualidental-saak, die oplegging van voorwaardes binne die raamwerk van die Wet op Nasionale Erfenishulpbronne van 1999 val en dat dit konsekwent is met die oorhoofse omvang van die Wet. Voorwaardes kan opgelê word in 'n permit vir die sloping van 'n bestaande struktuur ouer as 60 jaar ingevolge artikel 34(1) van die Wet.

Hofsaak	Verwysing	Beskrywing
Piketberg Plaaslike Erfeniskomitee en 'n Ander v Liebco Vleishandelaars Edms. Bpk. en andere (Erfenis Wes-Kaap 2de respondent)	Wes-Kaapse Hooggeregshof, saaknr. 1103/ 2016	Aansoek om die hersiening van 'n besluit van die EWK se Komitee vir Beboude Omgewing en Landskappe (BELCom). BELCom het toestemming verleen om 'n gebou op Erf 207, Piketberg, te sloop. Die Piketberg Erfeniskomitee het by die Hooggeregshof aansoek gedoen om die besluit te hersien, aangesien die bepalings van die Wet op die Bevordering van Administratiewe Geregtigheid nie nagekom is nie. Die hof het die EWK se huidige beleid dat slegs konsultasie met geregistreerde bewaringsliggame nodig was, oorweeg en aangevoer dat aangesien die besluite wat geneem is die potensiaal het om lede van die publiek te raak, konsultasie nodig was. Dit sal beteken dat daar van aansoekers vereis sal word om voorstelle te publiseer vir kommentaar deur die algemene publiek.
Bryer NO en andere v EWK	Wes-Kaapse Hooggeregshof, *saaknr.* 16392/2017	Aansoek om die hersiening van 'n besluit van die EWK om 'n stop-werk-bevel op te lê en 'n verklaring wat ten opsigte van 'n aansoek ingevolge artikel 38 van die WNEH nodig was. Dit het afgehang van die definisie van die prikkel faktor in artikel 38(1) van "'n terrein groter as 5000 m²". Erfenis Wes-Kaap het deurlopend die erfgrootte as prikkel gebruik. Die aansoeker het aangevoer dat "terrein" nie dieselfde betekenis as "erf" het nie en dat in hierdie spesifieke geval die erf, hoewel groter as 5000 m², opmerklik in twee afsonderlike terreine verdeel is. Die hof het hiermee saamgestem. Dit is belangrik om kennis te neem dat die hof nie aangevoer het dat die terrein gelykstaande is aan die ontwikkelingsvoetspoor. Die erfgrootte kan nog steeds 'n aanduiding wees van die grootte van die terrein, maar 'n meer genuanseerde benadering is nodig.

Hofsaak	Verwysing	Beskrywing
Bo-Kaap Civic en Belastingbetalersvereniging v Stad Kaapstad	Wes-Kaapse Hooggeregshof, saaknr. 7031/2017	Erfenis Wes-Kaap het aangesluit as 'n aansoeker in hierdie aansoek om die besluit van die Stad Kaapstad te hersien om die bou van 'n multi-verdieping ontwikkeling op hierdie terrein toe te laat wat gedeeltelik in 'n HPOZ geleë is en grens aan die geskiedkundige Bo-Kaap. Erfenis Wes-Kaap het aangevoer dat die nabyheid van die ontwikkeling aan twee provinsiale erfenisterreine beteken dat dit die provinsiale terreine sou "verander" en dat 'n permit kragtens A27 van die WNEH verkry moet word. Die hof het nie die betoog aanvaar nie. Dit het ook geweier om die besluit van die Stad Kaapstad te hersien.

8. ORGANISATORIESE STRUKTUUR



DEEL B: PRESTASIE-INLIGTING

1. OUDITEURSVERSLAG: VOORAFBEPAALDE DOELWITTE

Die OGSA/ouditeur voer tans die nodige ouditprosedures op die prestasie inligting uit om redelike versekering te bied in die vorm van 'n ouditeursverslag. Die ouditeursbevinding oor die prestasie ten opsigte van voorafbepaalde doelwitte is ingesluit in die verslag aan die bestuur. Wesenlike bevindings word aangemeld onder die Voorafbepaalde Doelwitte opskrif in die Verslag oor ander regs- en regulatoriese vereistes afdeling van die ouditeursverslag.

Verwys na bladsy 75 van die Verslag van die Ouditeursverslag, wat as deel E: Finansiële Inligting gepubliseer word.

2. ONTLEDING VAN OMSTANDIGHEDE

2.1. Diensleweringsomgewing

Die oorgang van die Wes-Kaapse Regering na die sesde administrasie het gepaard gegaan met 'n verandering in die beleidsomgewing en 'n verbalisering van die diensleweringsvereistes. Die Provinsiale Strategiese Plan weerspieël Visie-geïnspireerde Prioriteite wat gekoppel is aan die 2019-2024 Mediumtermyn Strategiese Raamwerk. Die twee planne steun die implementering van die langtermyn Nasionale Ontwikkelingsplan, visie 2030. Hierdie prioriteite sluit in:
Die Visie-geïnspireerde Prioriteite, soos uiteengesit in die Provinsiale Strategiese Plan is soos volg:

- Veilige en Samehorige Gemeenskappe
- Groei en Werksgeleenthede
- Bemagtiging van Mense
- Beweeglikheid en Ruimtelike Transformasie
- Innovering en Kultuur

Hierdie is die boublokke en beleidsvereistes van die Wes-Kaapse Regering. Erfenis Wes-Kaap het beide Veilige en Samehorige Gemeenskappe en Bemagtiging van Mense as sy hooffokusareas geïdentifiseer.

Alhoewel die mandaat van EWK afgelei is van die Wet op Nasionale Erfenishulpbronne, is die konteks waarbinne hy sy dienslewering uitvoer, deel van die Wes-Kaapse regering. EWK het deelgeneem aan transversale projekte as deel van die regering se Hele Samelewing-benadering (WOSA). Dit is samewerkende verhoudings tussen staatsdepartemente, munisipaliteite, privaatsektor, burger en relevante instellings om probleemareas te identifiseer wat verband hou met projekte 'op die grond' en om saam te werk om hulle tot 'n suksesvolle gevolgtrekking te bring tot voordeel van plaaslike gemeenskappe. Die WOSA-benadering het

die manier waarop die Wes-Kaapse regering moet funksioneer, gedefinieer en EWK het kennis geneem van die visie van die provinsie, ''n Veilige Wes-Kaap waar almal floreer'. Die Wes-Kaap het die afgelope tien jaar 'n toename in sy bevolking ervaar. In ooreenstemming met die wêreldwye tendense, word verwag dat die bevolking van die stad Kaapstad teen 2026 met 'n addisionele 1 miljoen inwoners sal toeneem. Dit vereis verder dat 'n balans tussen die groeibehoeftes van Kaapstad en die provinsie gehandhaaf word en die mandaat om erfenishulpbronne te beskerm. Hierdie behoeftes moet in ag geneem word wanneer besluite oor erfenis geneem word.

Erfenis Wes-Kaap is in die Vaste Kapitaal en Eiendomsontwikkeling Oorlogskamer verteenwoordig, 'n inisiatief wat deur die Premier van die Wes-Kaap van stapel gestuur is om hindernisse in die weg van ekonomiese groei te identifiseer. Die oorlogskamer is op so 'n manier gestruktureer dat dit na die belanghebbendes luister om te hoor hoe hulle die dienste van die Wes-Kaapse regering ervaar, hindernisse identifiseer en met innoverende voorstelle vorendag kom om dienslewering te verbeter en sodoende tot ekonomiese groei by te dra. Deur die oorlogskamer het EWK die volgende belangrike inisiatiewe aangepak:

- ’n Tydgleuf ingesluit in die agenda van komiteevergaderings sodat die aansoekers nie die hele dag hoef te wag vir hul sake om aan ’n komitee voorgelê te word nie;
- ’n Lewendige opdatering verskaf oor die vordering van aansoek tydens komiteevergaderings. Dit word met behulp van ’n *SLIDO* aanlyn-platform gedoen.
- EWK se webwerf word opgradeer om te verseker dat dit ’n instrument word om erfenishulpbronbestuur en infografika oor hoe erfenisaansoeke gedoen word te bevorder.
- Die behoefte aan erfenisregisters en erfenisgebiede is ook as ’n deurslaggewende aspek geïdentifiseer aangesien dit sekerheid aan ontwikkelaars verskaf.
- Die noodsaaklikheid om plaaslike owerhede aan te moedig om bekwaam te word om plaaslike erfenishulpbronne te bestuur wat sal aanleiding gee tot doeltreffende besluitneming op ’n plaaslike vlak.

Die visie, missie en waardes van EWK is gedurende die afgelope twee boekjare herdefinieer. Dit was ’n weerspieëling van die operasionele en ontvangende diensleweringsomgewing en as sodanig het EWK die volgende hoofgebiede geïdentifiseer wat sy hoofprioriteite beklemtoon wat uit sy wetgewende mandaat spruit:

- Die opbou van 'n doeltreffende bestuurstelsel vir erfenishulpbronne wat belanghebbendes en gemeenskappe in staat stel om vertroue te hê in die werk van die EWK;
- Die verklaring van belangrike erfenishulpbronne as provinsiale erfenisterreine ten einde die diversiteit van die provinsie en erfenis van gemeenskappe wat in die verlede verwaarloos is, te weerspieël;
- bevestig die verhouding met munisipaliteite en bewaringsinstansies ten einde voldoening aan die regulasies van die WNEH te verseker, veral ten opsigte van die voorwaardes wat in permitte en ander besluite aangeteken is;

- Uitreikingsprogramme na gemeenskappe te onderneem ten einde die positiewe en stabiliserende gevolge wat erfenis kan hê in die oplos van maatskaplike euwels, die skep van maatskaplike insluiting en die ontwikkeling van aktiewe burgerskap uit te lig; en
- Verbetering van die waarde van erfenishulpbronne deur middel van verklarende naamborde.

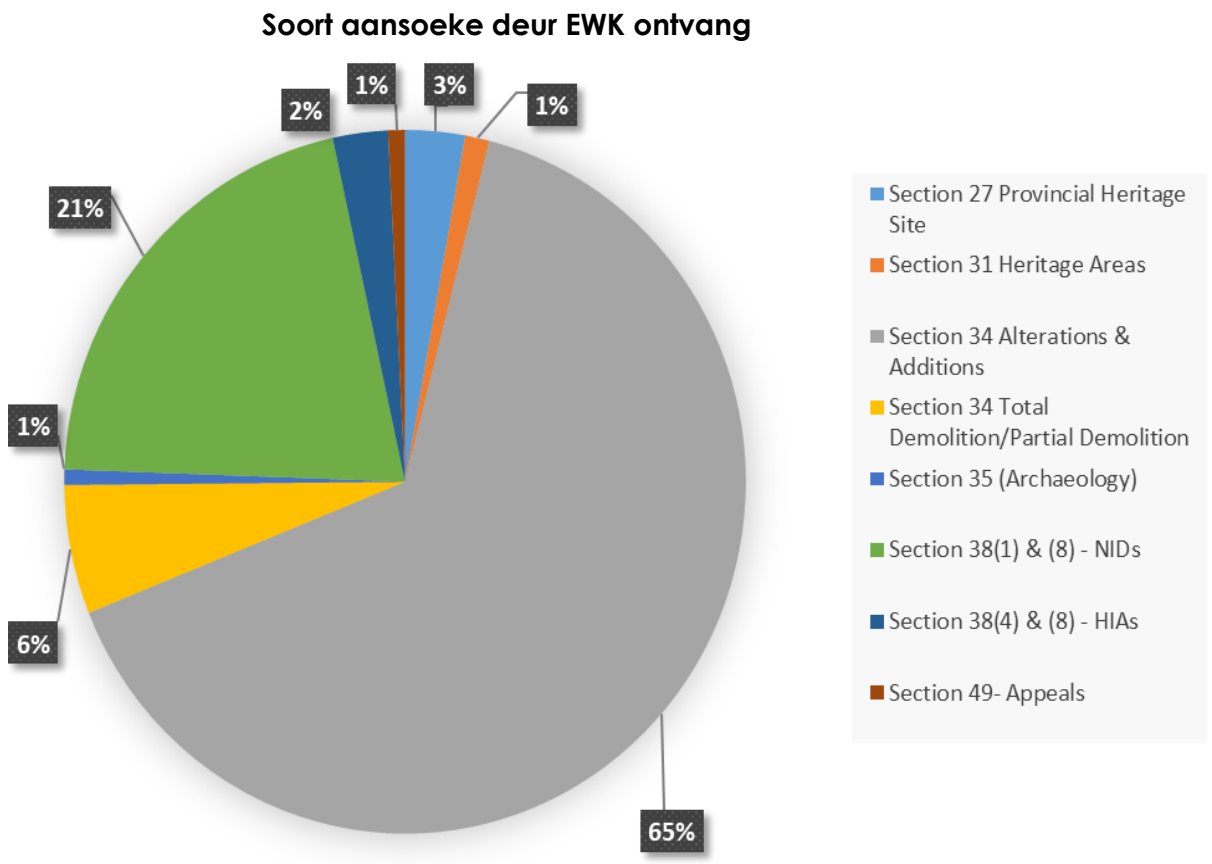
Die rol van plaaslike bewaringsinstansies en belangegroepe het die beginsel van 'n holistiese samelewingsbenadering tot die bestuur van erfenis en 'n beter dienslewering van die WKR onderstreep. EWK maak staat op die rol van bewaringsliggame en belangstellende erfenisgroepe in plaaslike gemeenskappe en is afhanklik van 'n aktiewe en betrokke gemeenskap om te help met die identifisering, bevordering en geïntegreerde en aktiewe bestuur van erfenishulpbronne in die provinsie. Die bedoeling soos uiteengesit in die aanhef van die WNEH is dat EWK 'gemeenskappe in staat stel en aanmoedig om hul nalatenskap te koester en te bewaar, sodat hulle aan toekomstige geslagte nagelaat kan word.' EWK vorm 'n integrale deel van die waardeverandering in die dienslewerings konteks van die WKR.

2.1.1 Opsomming van aansoeke, erfenisverslae en navrae

Ten spyte van die feit dat die WNEH voorsiening maak vir ’n verskeidenheid van aktiwiteite wat deur ’n provinsiale
erfenishulpbronowerheid onderneem moet word, bestaan die grootste deel van die EWK se werk uit die verwerking van aansoeke ingevolge die terme van Hoofstuk II van die Wet. EWK het gedurende die oorsigjaar 2 260 erfenisaansoeke ontvang. Uit die totale getal aansoeke is 2 066 van verwerk deur middel van ’n besluit of opmerking wat by die Erfenis- Operasionele Vergaderings (HOMs) gemaak is. Die Erfenis- Operasionele Vergaderings (HOMs) is vergaderings waar beamptes van EWK, soos deur die Raad gedelegeer, besluite neem of kommentaar lewer oor aansoeke wat deur die implikasies van die WNEH genoodsaak word. Verdere uiteensetting van die werk van komitees ten opsigte van aansoeke wat verwerk is, word weerspieël in die syfers wat hieronder aangetoon word.

2.1.2Aantal aansoeke per jaar

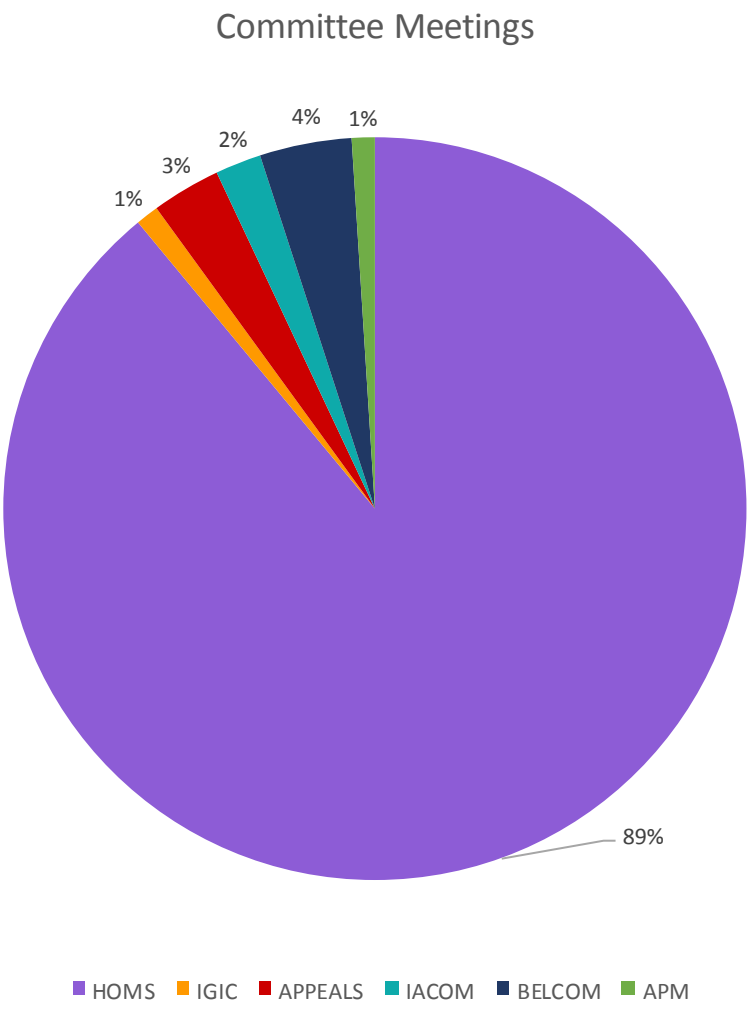
Die grootste deel van die aansoeke het betrekking op ontwikkelingsaansoeke en die wat verband hou met veranderings, aanvullings of totale sloping van strukture ouer as 60 jaar in terme van die WNEH. Van die 2 260 aansoeke wat EWK ontvang het, was 64 aansoeke wat betrekking het op die bestuur van provinsiale erfenisterreine. 17 laat aansoeke vir die uitgrawing of navorsing van argeologiese of paleontologiese terreine of voorwerpe toe. Die onderstaande grafiek illustreer die soort aansoeke wat deur EWK ontvang is:



2.1.3 Verwerking van aansoeke deur EWK-komitees

Aansoeke aan EWK word deur die volgende komitees verwerk: Komitee vir Argeologie, Paleontologie en Meteoriete (APM); Komitee vir Beboude Omgewing en Landskappe (BELCom); Komitee vir Inventarisse, Gradering en Vertolking (IGIC); Komitee vir Impakbepaling (IACom); Komitee vir Appèlle; en Erfenis- Operasionele Vergaderings (HOMs). Die Raad het die delegerings uitgebrei ten einde HOMs in staat te stel om aansoeke wat meer kompleks en dié waar daar beswaar aangeteken is te verwerk. Die onderstaande grafiek toon die persentasie aansoeke wat deur elke komitee verwerk is.

Toewysing van aansoeke per komitee



2.1.4 Interne appèlproses

Ingevolge Artikel 49 van die WNEH word daar van EWK vereis om 'n interne appèlstelsel in werking te stel, wat deur die Raad of 'n Appèlkomitee oorweeg moet word. Regulasies wat deur EWK ingestel is, bepaal dat die Appèlkomitee uit twee Raadslede en tot drie addisionele lede moet bestaan. Die Appèlkomitee oorweeg appèlle deur 'n party teen 'n aansoek (aansoeker of belangstellende en geaffekteerde partye) wat ontevrede voel oor 'n besluit van een van EWK se komitees. Gedurende die boekjaar onder oorsig is altesaam 40 appèlaansoeke by die appèlkomitee ingedien.

2.1.5 Appèlle tot die Onafhanklike Ministeriële Tribunaal

Indien ’n lid van die publiek of ’n aansoeker nie met ’n beslissing van die appèlkomitee tevrede is nie, het hulle die geleentheid om hul appèl na die Minister van Kultuursake en Sport te eskaleer ingevolge artikel 38(6) en 49 van die WNEH. Die Minister is gemagtig om 'n Onafhanklike Tribunaal in te stel wat bestaan uit drie kundiges wat kenners is op die gebied van erfenisake of die reg. Gedurende die verslagjaar is vyf besluite na die Ministeriële Onafhanklike Tribunaal verwys en almal is ten gunste van EWK se oorspronklike besluite beslis.

2.1.6 Digitalisering en Inligtingsbestuur

Die rol van EWK is om erfenishulpbronne van belang te identifiseer, te beskerm en te bevorder, om nie net die fisiese aspekte van die hulpbronne te bestuur nie, maar ook die inligting wat hulle oor sulke hulpbronne bekom. Artikel 24 (1) (f) van die WNEH vereis dat EWK 'n databasis van erfenishulpbronne moet byhou en gereeld op die nasionale erfenishulpbronagentskap (SAHRA) oor sodanige inligting moet verslag doen. EWK sal die Suid-Afrikaanse erfenishulpbroninligtingstelsel (SAHRIS), 'n aanlyn-erfenishulpbronbestuurstelsel wat deur SAHRA bestuur word, gebruik.

Groter toeganklikheid en sigbaarheid op 'n digitale bestuursplatform hou baie voordele in vir die bestuur van erfenishulpbronne. Dit lei tot groter toegang tot inligting vir plaaslike gemeenskappe en bewaringsinstansies wat aktief belang stel in die bestuur van erfenishulpbronne. In ooreenstemming hiermee het EWK begin met die verandering van die voorkoms van sy webwerf en hoop om 'n gebruikersvriendelike, aantreklike, toeganklike openbare koppelvlak aan te bied. Verspreiding van inligting en toegang tot inligting is van kritieke belang indien plaaslike gemeenskappe op verskillende digitale platforms met EWK kan skakel.

Aan die vooraand van die einde van die boekjaar het Suid-Afrika sy grense laat toemaak weens die uitbreek van 'n wêreldwye COVID-19-pandemie. Die sluiting van kantore het beteken dat dit toeganklik moet wees op digitale platforms. Die behoefte aan innoverende benaderings, vennootskappe en samewerkingsverhoudinge met ander erfenisowerhede, soos SAHRA, is onontbeerlik om suksesvol met dienslewering vorentoe te beweeg, aangesien die landskap van leer, interaksie en besigheid wêreldwyd en plaaslik verander. EWK is vol vertroue dat die gebruik van SAHRIS en herontwerp van sy webwerf 'n stap in die regte rigting is.

2.2. Organisatoriese omgewing

Die Departement van Kultuursake en Sport het EWK ondersteun deur ’n subsidie, verskaffing van personeel en operasionele steun ten einde die entiteit in staat te stel om die WNEH te implementeer. EWK het voortgegaan om te verseker dat die organisasie se diensleweringsteikens bereik word ten spyte van uitdagings in die sektor en personeelbeperkings. EWK het ook bykomende ondersteuning van DKES deur die UOWP ontvang.

'n Raad wat uit kundiges op die gebied van argitektuur, stads- en streeksbeplanning, stedelike beplanning, argeologie, maatskaplike geskiedenis en die reg bestaan, monitor die funksionering van EWK. Die nuwe Raad is op 1 November 2019 deur die Minister van Kultuursake en Sport en die Premier van die Wes-Kaap ingehuldig. Die Raad het sy komitees aangestel om te verseker dat EWK sy mandaat met doeltreffendheid en effektiwiteit uitvoer. Die Raad het in Februarie 2020 'n strategiese beplanningsessie gehou waarin hy sleutelpilare geïdentifiseer het wat bedrywighede gedurende sy ampstermyn sal lei.

Die rol van die Erfenis- Operasionele Vergaderings (HOMs) het steeds gegroei. Die komitee het al die aansoeke verwerk, besluite geneem en hulle na ander komitees verwys op grond van die kundigheid wat vereis is. Gedurende die huidige boekjaar is 89% van erfenisbesluite deur Erfenis- Operasionele Vergaderings geneem. Die werk van komitees soos BELCom en AICom neem steeds jaarliks toe as gevolg van die toenemende kompleksiteit van aansoeke wat by EWK ingedien word. Die gevolg hiervan was 'n toename in die getal BELCom en IACom vergaderings aangesien aansoeke waar bewaringsliggame en belangstellende en geaffekteerde partye besware geopper het na hierdie komitees verwys word.

2.3. Strategiese Uitkomsgeoriënteerde Doelwitte

Strategiese Uitkomsgeoriënteerde Doelwit	Om die erfenishulpbronne van die Wes-Kaap te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder.
Doelwitverklaring	Om die erfenishulpbronne van die Wes-Kaap vir huidige en toekomstige geslagte te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder.
Vordering behaal	EWK het die leiding geneem wat betref die identifisering, beskerming, bewaring en bestuur van erfenis in die Wes-Kaap deur op 'n deurlopende basis te verseker dat erfenisaansoeke deur bekwame komitees geëvalueer word; 'n netwerk van bewaringsliggame opgebou wat daarvoor verantwoordelik is om kommentaar te lewer oor aansoeke as deel van openbare deelname; en met plaaslike owerhede geskakel om 'n geïntegreerde stelsel vir die bestuur van erfenishulpbronne te fasiliteer.

2.4 Formele beskerming van erfenishulpbronne

Die EWK moes gedurende die boekjaar die beskerming van erfenishulpbronne hanteer wat verband hou met die ruimtelike en sosiale uitdrukking van veerkragtigheid, asook onderdrukking wat deur die Suid-Afrikaanse nedersettingsmorfologie gedomineer word. Die volgende terreine is formeel as provinsiale erfenisterreine beskerm:

Terrein	Provinsiale Kennisgewing	Verkorte betekenisverklaring	Ligging& GPS-koördinate
Oorblywende gedeelte Plaas 744, Plaas 744/1, Plaas 744/2 en Plaas 722/1, Lourensfordweg, Somerset-Wes	P. K. 002/2019	Vergelegen se historiese waarde kan grotendeels toegeskryf word aan die eerste dekade van die 18de Eeu toe die Kaap die Goeie Hoop 'n opkomende verversingstasie van die Verenigde Oost-Indische Compagnie (VOC) was wat die seehandelsroetes van die Hollandse kommersiële ryk na die ooste bedien en Europa, Afrika en Oos-Asië met mekaar verbind het. Dit is een van die vroegste voorbeelde van 'n geïdealiseerde plaas, gebou volgens Europese beginsels van 'n landelike landgoed, wat aan die Kaap gevestig is. Dit was voor die ontwikkeling van 'n landelike landskap aan die Kaap wat later in die 18de Eeu plaasgevind het en die indrukwekkende landgoed wat later deur die opkomende, welvarende vryburgers ontwikkel is. Vergelegen word ook geassosieer met die geskiedenis van slawerny aan die Kaap. Simon van der Stel het meer as 200 slawe besit. Dit was die meeste wat ooit deur 'n privaat persoon op een eiendom aan die Kaap besit is. Van besondere historiese belang is die gebruik van Vergelegen	34°04'35.2"S 18°53'24.7"O

Terrein	Provinsiale Kennisgewing	Verkorte betekenisverklaring	Ligging& GPS-koördinate
		as 'n plek van ballingskap vir die Rajah van Tambora wat geassosieer word met die gebruik van die Kaap die Goeie Hoop as 'n amptelike plek van aanhouding vir oostelike politieke gevangenes van die VOC met hoë range en sy rol in die transkribering van die Koran, moontlik die eerste handgeskrewe Koran aan die Kaap.	

Terrein	Provinsiale Kennisgewing	Verkorte betekenisverklaring	Ligging& GPS-koördinate
Oorblywende gedeelte Erf 27440, ooreenstemmend met die Imam Haron grafterrein, Moslem-begraafplaas, Browning Straat, Mowbray	P.K. 003/2019	Imam Abdullah Haron word onthou omdat hy betrokke was by die bevrydingsbeweging om verandering in Suid-Afrika teweeg te bring. Imam Haron het in sosiaal tersaaklike godsdiensonderrig gespesialiseer en hy het sy rol as 'n geleentheid gesien om bewustheid te skep van maatskaplike ongelykhede. Die lesings wat hy by Al-Jamia Masjid gelewer het, het die denke getransformeer van diegene wat die klasse bygewoon het. Sy aanstelling as Imam dui op ' n nuwe era in die geskiedenis van die Moslem-gemeenskap in Kaapstad. Die Imam se aktiewe belangstelling in die versetbeweging is gedeeltelik ontketen deur sy besluit om die leringe van Islam aan swart trekarbeiders te gaan verkondig. Ondanks openbare bespotting was Imam Haron 'n moedige stem wat openlik sy minagting teenoor die regime getoon het met sy passievolle standpunt teen diskriminasie, gewelddadigheid en rassisme. Die bydrae van die Imam in 'n tyd toe baie Moslem-geestelikes stil was, het 'n kritieke rol gespeel in die beïnvloeding van mense se denke en optrede teenoor die apartheidstaat.	33°56'16.1"S 18°27'42.7"O

Terrein	Provinsiale Kennisgewing	Verkorte betekenisverklaring	Ligging& GPS-koördinate
Erf 58573, Cape Town, corresponding with the Al-Jaamia Masjid, Stegman Road, Claremont	P.K. 001/2019	Die Al-Jaamia Masjid is 'n oorblyfsel van die eens lewendige gemeenskap wat deur die Groepsgebiedewet ontwortel is. Die lede van die Stegman Straat Masjid het 'n belangrike rol gespeel in die diskoers teen apartheid. Die Al-Jaamia Masjid word geassosieer met Imam Haron, die dinamiese en geliefde gemeenskapsleier wat gemartel en vermoor is vir sy rol in die anti-apartheidstryd. Die Al-Jaamia Masjid het gefloreer, ondanks die feit dat die hegte Moslem-gemeenskap in die 1960's met geweld deur die Groepsgebiedewet verskuif is. Die lede van die Stegman Straat Masjid moes baie swaarkry verduur, maar hulle het die onregverdige bestel teengestaan en sit nou die nalatenskap van geloof, samesyn en opheffing deur onderwys voort. Imam Haron het die Masjid, sowel as die Moslem-gemeenskap tot sy 'dood' in 1969 bedien en die werk van Imam Haron duur voort by die Al-Jaamia Masjid deur middel van programme wat begin is.	33°58'44.5"S 18°28'04.2"O

2.5 Sleutelbeleidsontwikkelings en wetgewende veranderinge

2.5.1 Beleidsontwikkeling

Die volgende beleide is gedurende die boekjaar deur die Raad ontwikkel en gewysig:

Beleid	Beskrywing
Bepalings met betrekking tot Artikel 30 en 31 wat verband hou met erfenisgebeide en opnames	Bepalings maak voorsiening vir die prosedure wat gevolg moet word wanneer die publiek geraadpleeg word rakende die voorgestelde verklaring van erfenisgebiede en die voorgestelde plasing van erfenisterreine op die erfenisregister.
Riglyne vir die indiening van Artikel 38 Kennisgewing van Voorneme om te Ontwikkel en die indiening van Artikel 38 Erfenisimpakstudies	Ingevolge A38(1) van die Wet op Nasionale Erfenishulpbronne, Nr. 25 van 1999, moet die indiening van 'n Kennisgewing van Voorneme om te Ontwikkel (NID) Aansoekvorm tydens die vroegste stadium van 'n voorgestelde ontwikkeling geïnisieer word. Om bystand te verleen ten opsigte van voldoening aan hierdie vereistes is riglyne vir die indiening van NID Aansoekvorms en Erfenisimpakstudies (EIS) ontwikkel.

2.5.2 Kriminele aanklagte

Saaknommer	Naam van saak	Stand
76/5/2015	Staat v L Raymond in verband met Hoofweg 191, Paarl ('n Provinsiale Erfenisterrein).	Die saak is deur die Magistrate by die Paarl-hof aangehoor waar EWK getuig het. Die saak is uitgestel.

2.5.3 EWK-sake in Howe

Gedurende die boekjaar was EWK by die volgende hofsake betrokke:

Saaknommer	Hof	Saak	Stand
46055/15	Noord-Gauteng Hoogge-regshof	Midnight Storm Investments 170 (Edms.) Bpk. v Minister van Kuns en Kultuur en Andere	Die verhoor het in Augustus 2019 plaasgevind. Die uitspraak was ten gunste van Erfenis Wes-Kaap. (Ten tyde van die skryf van hierdie verslag is daar teen hierdie beslissing geappelleer)
14894/17	Wes-Kaapse Hooggeregshof	Exclusive Access Trading 570 (Edms. Bpk.) v Voorsitter, Onafhanklike Tribunaal, Minister van Kultuursake en Sport en Erfenis Wes-Kaap	Nog in pleitstadium

3. PRESTASIE-INLIGTING PER PROGRAM: ERFENIS WES-KAAP

3.1. Program/aktiwiteit/doelwit

Die doel van Erfenis Wes-Kaap is om die Minister te adviseer oor die implementering van die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) en om sodende die erfenishulpbronne van die Wes-Kaap te beskerm en te bestuur.

Strategiese Doelwit: Bestuur van 'n geïntegreerde erfenishulpbronbestuurstelsel in die Wes-Kaap.

Program/aktiwiteit/doelwit: Erfenis Wes-Kaap					
Strategiese doelwit-aanwyser	**Werklike prestasie 2018/2019**	**Beplande teiken 2019/2020**	**Werklike prestasie 2019/2020**	**Afwyking van beplande teiken tot werklike prestasie vir 2019/2020**	**Kommentaar oor afwykings**
Getal inisiatiewe om die bestuur van erfenishulpbronne in die Wes-Kaap te bevorder	-	11	11	-	
Getal provinsiale intervensies om erfenishulpbronne te beskerm ingevolge die WNEH	-	110	124	+14	Die Raad het, in reaksie op versoeke deur toesighoudende komitees om die prestasie-aanwysers te hersien ten einde versoenbaar te wees met die mandaat van EWK, herbesin oor sy prestasie-omgewing en bykomende prestasie-aanwysers met aangepaste teikens ontwikkel. Hierdie het die identifisering van provinsiale erfenisterreine, uitreikingsprogramme en inspeksie van belangrike erfenishulpbronne ingesluit.

Sleutelprestasie-aanwysers, beplande teikens en werklike prestasies

Program/aktiwiteit/doelwit: Erfenis Wes-Kaap							
Werklike prestasie 2018/2019	**Werklike prestasie 2018/2019**	**Werklike prestasie 2018/2019**	**Werklike prestasie 2018/2019**	**Werklike prestasie 2018/2019**	**Werklike prestasie 2019/2020**	**Afwyking van beplande teiken tot werklike prestasie vir 2019/2020**	**Kommentaar oor afwykings**
Getal beleide, bepalings, riglyne of protokolle deur die Raad of die Rekenpligtige Gesag goedgekeur	-	-	-	1	1	-	
Getal provinsiale erfenisterreine formeel beskerm	-	-	-	2	3	+1	'n Bykomende Provinsiale Erfenisterrein is verklaar om saam te val met die 50-jarige herdenking van die dood van Imam Haron.
Getal terreininspeksies onderneem na provinsiale erfenisterreine	-	-	-	10	10	-	
Getal Raads- en komiteevergaderings gehou ten einde besluite ingevolge die WNEH te neem	-	-	-	100	110	+10	Bykomende vergaderings is gehou vanweë die groot hoeveelheid aansoeke en komplekse erfenisbesluite wat geneem moes word.

Program/aktiwiteit/doelwit: Erfenis Wes-Kaap							
Werklike prestasie 2018/2019	**Werklike prestasie 2018/2019**	**Werklike prestasie 2018/2019**	**Werklike prestasie 2018/2019**	**Werklike prestasie 2018/2019**	**Werklike prestasie 2019/2020**	**Afwyking van beplande teiken tot werklike prestasie vir 2019/2020**	**Kommentaar oor afwykings**
Getal uitreikingsprogramme gehou om erfenishulpbronbestuur te bevorder	-	-	-	8	7	-1	Twee uitreikingsprogramme is vir die 4de kwartaal beplan. Die tweede een sou op 27 Maart 2020 plaasvind. Die President se aankondiging van 'n landwye staat van inperking as gevolg van COVID-19 het daartoe aanleiding gegee dat die tweede uitreikingsaksie gekanselleer moes word.
Getal provinsiale erfenisterreine wat onthul is	-	-	-	3	4	+1	'n Bykomende Provinsiale Erfenisterrein is onthul om saam te val met die 50-jarige herdenking van die dood van Imam Haron.

Strategie om gebied van onderprestasie die hoof te bied

Die onderprestasie het plaasgevind as gevolg van COVID-19 en die verklaring van die ramptoestand. Die entiteit onderneem om sommige van sy openbare programme aanlyn uit te voer om sodoende te verseker dat sy belanghebbendes bereik word.

4. INKOMSTEVERKRYGING

	2019/20			2018/19		
Inkomstebronne	**Raming**	**Werklike bedrag ingevorder**	**(Oor-)/ onder-invordering**	**Raming**	**Werklike bedrag ingevorder**	**(Oor-)/ onder-invordering**
	R`000	**R`000**	**R`000**	**R`000**	**R`000**	**R`000**
Ander bedryfsinkomste	1189	1434	(245)	1806	1980	177
Oordragbetaling	1844	1844	-	1736	2236	500
Inkomste uit rente	528	528	-	540	504	(36)
Totaal	**3561**	**3806**	**(245)***	**4079**	**4720**	**(641)**

*Die oorbesteding hou hoofsaaklik verband AERP 23: Dienste in Natura aanpassing gemaak vir salarisse van R586 000 wat verband hou met die Openbare Entiteit se personeel wat verantwoordelik is vir finansiële bestuur. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van EWK, Nota 16.

4.1. Kapitaalbelegging

Nie van toepassing nie

DEEL C: BESTUURSTOESIG

1. INLEIDING

Korporatiewe bestuurstoesig behels prosesse en stelsels waardeur openbare entiteite gerig, beheer en verantwoordelik gehou word. Benewens wetgewende vereistes wat gebaseer is op die instaatstellende wetgewing van 'n openbare entiteit, en die Maatskappywet, word korporatiewe bestuur met betrekking tot openbare entiteite toegepas volgens die voorskrifte van die Wet op Openbare Finansiële Bestuur (WOFB) en dit word geïmplementeer in ooreenstemming met die beginsels vervat in die King's Verslag oor korporatiewe bestuur. Die Parlement, die Uitvoerende en die Rekenpligtige Gesag van die Openbare entiteit is verantwoordelik vir korporatiewe bestuurstoesig.

2. PORTEFEULJEKOMITEES

Die komitees van die Provinsiale Parlement wat oorsig oor Erfenis Wes-Kaap het, is die Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport en die Staande Komitee oor Openbare Rekeninge (Skoor).

Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport en Openbare Rekeninge	
Datum van vergadering	**Saak onder oorweging**
8 Augustus 2019	Opdragsessie deur die Departement van Kultuursake en Sport oor sy Jaarlikse Prestasieplan vir 2019/20.
20 Augustus 2019	Opdragsessie deur die Departement van Kultuursake en Sport oor die Raad van Erfenis Wes-Kaap.
31 Oktober 2019	Bespreking van die 2018/19 Jaarverslae van die Departement van Kultuursake en Sport en sy entiteite (Erfenis Wes-Kaap, Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie).
27 November 2019	Bespreking van Begrotingspos 13: Kultuursake en Sport in die bylae tot die Wes-Kaapse Aanpassingsbegroting, 2019.
11 Maart 2020	Bespreking van Wes-Kaapse Begrotingswetsontwerp 2020 – Begrotingspos 13 Departement van Kultuursake & Sport.

3. UITVOERENDE GESAG

Die Uitvoerende Gesag het toesighoudende verantwoordelikheid geneem deur finansiële en niefinansiële inligting gedurende die oorsigjaar te monitor. Die volgende verslae is vir die doel van monitering ingedien:

Kwartaallikse Prestasieverslag	31 Julie 2019; 31 Oktober 2019; 31 Januarie 2020; en 30 April 2020.
Tussentydse Moniteringsverslag	31 Julie 2019; 31 Oktober 2019; 31 Januarie 2020; en 30 April 2020.

4. DIE REKENPLIGTIGE GESAG / RAAD

4.1 Inleiding

Die Raad is ingestel volgens die Wet op Nasionale Erfenishulpbronne, 1999, en regulasies wat as Provinsiale Kennisgewing 336 van 25 Oktober 2002 uitgevaardig is.

Die Raad word aangestel vir 'n termyn van drie jaar.

4.2 Die rol van die Raad is soos volg

Die Raad is die Rekenpligtige Gesag en gesag vir besluitneming oor aangeleenthede met betrekking tot beleid en alle gebiede van besluitneming kragtens die WNEH wat nie aan sy komitees, personeel of munisipaliteite gedelegeer is nie.

Die entiteit het gedurende die oorsigjaar twee rade gehad waarvan die termyne oorvleuel het. Die termyn van die eerste raad het op 31 Oktober 2019 geëindig. Die termyn van die huidige raad het op 1 November 2019 begin.

4.3 Handves van die Raad

Erfenis Wes-Kaap het nie 'n formele handves nie, maar dit word gerig deur die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999).

Samestelling van die Raad (die raad wie se termyn op 31 Oktober 2019 verstryk het)

Naam	Benoeming *(t.o.v. die Openbare Entiteit se Raadstruk-tuur)*	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirekteur-skappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderings bygewoon
Dr. Antonia Malan	Voorsitter	1 November 2016	N.v.t.	PhD, BA Hons	Erfeniswet-gewing en beleids-formulering; kultuurland-skap	Suid-Afrikaanse Erfenishulp-bronagent-skap	APM en EXCO	10
Mnr. Rowen Ruiters	Lid	1 November 2016	N.v.t.	BTech: Argitektoniese Tegnologie; BTech: Projekbestuur; ND: Argitektoniese Tegnologie	Argitektuur	N.v.t	Appèlle	10
Mnr. Siphiwo Mavumengwana	Lid	1 November 2016	N.v.t.	Nasionale Diploma: Bemarkingsbestuur	Kultuurland-skappe; Stads- en Streekbeplan-ning	Wes-Kaapse Drankower-heid Conbin South Africa Edms. Bpk.	IGIC en IACOM	12

Naam	Benoeming *(t.o.v. die Openbare Entiteit se Raadstruk-tuur)*	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirekteur-skappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderings bygewoon
						Imvelo Heritage Concepts Edms. Bpk. Oasis Ontwikkelings-agentskap		
Me. Corlie Smart	Lid	1 November 2016	N.v.t.	BProc; LLM	Erfeniswetgewing en beleidsformu-lering	Belvidex Edms. Bpk.	Appèlle	8
Mnr. Chris Snelling	Lid	1 November 2016	N.v.t.	BA in Argitektuur	Argitektuur; dokumentasie van erfenis en databasis	N.v.t.	IACOM	13

Naam	Benoeming *(t.o.v. die Openbare Entiteitse Raadstruk-tuur)*	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirekteur-skappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderings bygewoon
Dr. Ignatuis de Swardt	Lid	1 November 2016	N.v.t.	MA in Kultuurgeskie-denis (cum laude); BA Hons. BA Afrikastudies	Argitektuur; dokumentasie van erfenis en databasis	N.v.t.	IGIC	7
Mnr. Graham Jacobs	Lid	1 November 2016	N.v.t.	BA in Argitektuur; MA Bewaringstudies (Beboude Omgewing)	Argitektuur; dokumentasie van erfenis en databasis; ontwikkelings-riglyne	N.v.t.	BELCom	14
Me. Katherine Dumbrell	Lid	1 November 2016	N.v.t.	BA in Argitektuur; Nagraadse Diploma in Afrikastudies	Argitektuur; dokumentasie van erfenis en databasis	Vriende van die Drostdy Museum Kathy Dumbrell Argitek Historikus Estetiese Komitee van Swellendam Plaaslike	IGIC Appèlle	15

Naam	Benoeming *(t.o.v. die Openbare Entiteitse Raadstruk-tuur)*	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirekteur-skappe (noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderings bygewoon
						Munisipaliteit		
Dr. Rolf Annas	Lid	1 November 2016	N.v.t.	PhD, BA(Hons)	Bevordering, vertolking van erfenishulp-bronne.	N.v.t.	IGIC	6

Samestelling van die huidige Raal (aangestel vanaf 1 November 2019 tot 31 Oktober 2022)

Naam	Benoeming *(t.o.v. die Openbare Entiteit se Raadstruktuur)*	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirekteur-skappe (Noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee / Ministeriële taakspan)	Getal vergaderings bygewoon
Me. Emmylou Bailey	Lid	1 November 2019	N.v.t.	MA Argeologie en Erfenisbestuur	Kultuurlandskappe; argeologie	Vuurherd-erfenis	APM	6
Mnr. Stefan de Kock	Lid	1 November 2019	N.v.t.	Hons: Stads- en Streeksbeplanning; Nagraadse Diploma: OIS-bestuur	Erfenishulpbron-bestuur; Impak-assessering; ruimtelike beplanningspro-ses; grondgebruik-bestuur	N.v.t.	IGIC IACom	4
Mnr. Stuart Hermansen	Lid	1 November 2019	N.v.t.	B.A.S en Baccalaureus in Argitektuur	Erfenishulpbron-ne; erfenisargitektuur	HB Architects (Edms.) Bpk.	BELCom	3
Mnr. Jason Knight	Lid	1 November 2019	N.v.t.	Meestersgraad in Stads- en Streeksbeplanning	Stads- en Streeksbeplan-ning; Erfenishulpbron-bestuur	Greenrock Group (Edms.) Bpk.	IACom	5

Naam	Benoeming *(t.o.v. die Openbare Entiteit se Raadstruktuur)*	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirekteur-skappe (Noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee / Ministeriële taakspan)	Getal vergaderings bygewoon
Mnr. Ron Martin	Lid	1 November 2019	N.v.t.	Sertifikaat in Mondelinge Geskiedenis Metodologie (Honneursvlak); Nagraadse Diploma in Museum en Erfenisstudies (Honneursvlak)	Erfenishulpbron-bestuur; Herinnering; inheemse praktyke; verborge geskiedenisse	SA First Peoples' Museum Foundation (Edms.) Bpk.; SA Sendinggestig Trust.	IGIC	3
Adv. Mandla Mdludlu	Lid	1 November 2019	N.v.t.	Bluris, LLB, Sertifikaat in Arbeidsreg	Reg en Eiendomsreg	Ouditkomitee (Overstrand Munisipaliteit); Weskus TVET; NHBRC; HPCSA	Appèlle	5
Mnr. Bongani Mgijima	Voorsitter	1 November 2019	N.v.t.	BA, BPA Hons, Nagraadse Diploma Museum en Erfenis, MPA en MPhil	Museum- en Erfenisstudies; erfenisbestuur en bestuurstoesig; beleidsontwikke-ling	Amazwi Suid-Afrikaanse Museum van Letterkunde; Yakhanani Tourism Solutions; Suid-Afrikaanse Erfenishulpbr	N.v.t.	2

Naam	Benoeming *(t.o.v. die Openbare Entiteit se Raadstruktuur)*	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirekteur-skappe (Noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee / Ministeriële taakspan)	Getal vergaderings bygewoon
						on-gesag; Wes-Kaapse Provinsiale Geografiese Namekomitee		
Me. Cecilene Muller	Lid	1 November 2019	N.v.t.	MA Argeologie (Archeometrie), Bcocsc (Hons) Bestuur en Sosiale Beleid, BA (Hons) Argeologie en Bsosc-Sosiologie	Argeologie, Erfenishulpbron-bestuur, Gradering en verklaring	Cognitive Morph Edms. Bpk.	APM IACom	13
Me. Vuyiseka Myakala	Lid	1 November 2019	N.v.t.	Hoër Sertifikaat Berading en Kommunikasie	Museums en erfenisbestuur	N.v.t.	IGIC	3
Mnr. Graham Jacobs	Lid	1 November 2020	N.v.t.	B Arch MA Bewaringstudies (Beboude omgewing)	Argitektuur; dokumentasie van erfenis en databasis; Ontwikkelings-riglyne	Countryscape Design CC.	BELCom	6
Me. Katherine Dumbrell	Lid	1 November 2016	N.v.t.	BA in Argitektuur; Nagraadse Diploma in Afrikastudies; BA (hons) in	Argitektuur; dokumentasie van erfenis en databasis	Kathy Dumbrell Argitek Historikus	Appèlle	10

Naam	Benoeming *(t.o.v. die Openbare Entiteit se Raadstruktuur)*	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirekteur-skappe (Noem die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee / Ministeriële taakspan)	Getal vergaderings bygewoon
				Afrikastudies		Estetiese Komitee van Swellendam Plaaslike Munisipaliteit		

Lys van komiteelede 2016-2019

Naam van komitee	Getal vergaderings gehou	Getal lede	Naam van lede
BELCOM	10	8	Mnr. Graham Jacobs (Voorsitter) Mnr. Peter Büttgens Me. Janine de Waal Me. Belinda Jane Mutti Mnr. David Gibbs Mnr. Irvin Smidt (in Junie 2019 bedank) Mev. Melanie Attwell Mev. Helene van der Merwe
APM	10	8	Dr. Antonia Malan (Voorsitter) Dr. Ragna Redelstorff Dr. Lita Webley Me. Cecilene Muller Dr. Jayson David John Orton Mnr. John Gribble Dr. Wendy Black Dr. Abigial Moffett
Appèlle	7	5	Me. Corlie Smart (Voorsitter) Mnr. Rowen Ruiters Dr. Nicholas Baumann Mnr. Tseliso Leshoro Prof. Andrew van Graan
IGIC	3	9	Mnr. Siphiwo Mavumengwana (Voorsitter) Dr. Ignatius Petrus de Swardt Me. Katherine Dumbrell Dr. Rolf Annas Mnr. Stefan de Kock Me. Jenna Lavin Mnr. Ron Martin Me. Constance Pasengrouw Me. Cecilene Muller
IACOM	12	9	Mnr. Chris Snelling (Voorsitter) Mnr. Siphiwo Mavumengwana Mnr. Frik Vermeulen Mnr. Guy Thomas Me. Cecilene Muller Mnr. Dave Saunders Dr. Lita Webley Mnr. Mokena Makeka Mnr. Mike Scurr

Lys van komiteelede 2019-2022

Naam van komitee	Getal vergaderings gehou	Getal lede	Naam van lede
BELCOM	1	7	Mnr. Graham Jacobs (Voorsitter) Mnr. Dennis Belter Mnr. Guillaume Narainne Me. Mishkah Collier Mnr. Shawn Johnston Prof. Walter Peters Mnr. Stuart Hermansen
APM	2	5	Dr. Lita Webley (Voorsitter) Me. Cecilene Muller Dr. Jayson David John Orton Mnr. John Gribble Me. Emmylou Bailey
Appèlle	4	5	Adv. Mandla Mdludlu (Voorsitter) Dr. Nicholas Baumann Prof. Andrew van Graan Dr. Antonia Malan Me. Katherine Dumbrell
IGIC	1	6	Mnr. Ron Martin (Voorsitter) Mnr. Stefan de Kock Me. Jenna Lavin Me. Vuyiseka Myakala Me. Maureen Wolters Dr. Bongani Ndhlovu
IACOM	2	9	Mnr. Jason Knight (Voorsitter) Mnr. Siphiwo Mavumengwana Me. Cecilene Muller Mnr. Dave Saunders Mnr. Mokena Makeka Mnr. Mike Scurr Mnr. Stefan de Kock Mnr. Rashiq Fataar Mnr. David Gibbs

VERGOEDING VAN RAADS- EN KOMITEELEDE

Die diensvoordelepakkette vir ampsdraers van sekere statutêre en ander organisasies word deur die Minister van Finansies bepaal en in 'n omsendbrief van die Provinsiale Tesourie beskryf. Die voorsitter se tarief is R472 per uur en die tarief vir lede is R327 per uur.

Van	Naam	Vergoeding R`000	Ander toelae (R&V) R`000	Totaal R`000
Annas	Rolf	14	4	18
Attwell	Melanie	33	3	36
Baumann	Nicholas	24	3	27
Bailey	Emmylou	19	3	22
Belter	Dennis	15	3	18
Buttgens	Peter	35	2	37
Black	Wendy	8	0	8
Carelseu	Rashaad	11	1	12
Collier	Mishkah	7	0	7
De Kock	Stefan	22	15	37
De Swardt	Ignatius Petrus	11	17	28
De Waal	Janine	29	6	35
Dumbrell	Katherine	53	44	97
Fataar	Mogammad Rashiq	4	1	5
Gribble	John	19	2	21
Gibbs	David	34	2	36
Hermansen	Stuart	10	3	13
Jacobs	Graham	61	16	77
Johnston	Shawn	14	1	15
Knight	Jason	25	4	29
Lavin	Jenna	7	1	8
Leshoro	Tseliso	12	0	12
Makeka	Mokoena	25	1	26
Malan	Antonia	42	4	46
Martin	Ron	27	5	32
Mavumengwana	Siphiwo Innocent	53	37	90
Mdludlu	Mandla	23	3	26
Mgijima	Bongani	14	1	15
Milandri	Laura	12	1	13
Moffette	Abigail	6	0	6
Muller	Cecilene	83	0	83
Mutti	Belinda Jane	14	9	23
Myakala	Vuyiseka	16	3	19
Narainne	Guilaume	9	0	9
Ndhlovu	Bongani	1	0	1
Orton	Jayson David John	16	5	21

Van	Naam	Vergoeding R`000	Ander toelae (R&V) R`000	Totaal R`000
Pansegrouw	Constance	6	2	8
Peters	Walter	11	1	12
Ruiters	Rowen	19	0	19
Saunders	Dave	42	3	45
Scurr	Mike	46	1	47
Smart	Corlie	13	7	20
Smidt	Ivan	13	0	13
Smith	Raymond	3	2	5
Snelling	Chris	54	5	59
Thomas	Guy	28	1	29
Van Graan	Andre	24	2	26
Van der Merwe	Helene	40	2	42
Vermeulen	Frik	40	0	40
Webley	Lita	56	5	61
Wolters	Maureen	4	3	7
TOTAAL		**1207**	**234**	**1441**

5. RISIKOBESTUUR

Erfenis Wes-Kaap neem aan die Ondernemingsrisikobestuur- en Etiekkomitee (ORBEK) van die Departement van Kultuursake en Sport deel ten einde die Rekenpligtige Gesag by te staan met die uitvoering van sy verantwoordelikhede ten opsigte van risikobestuur. Die voorsitter van hierdie komitee is die Rekenpligtige Beampte van die Departement.

5.1 VERANTWOORDELIKHEID VAN DIE ONDERNEMINGSRISIKOBESTUUR- EN ETIEKKOMITEE

Die Ondernemingsrisikobestuur- en Etiekkomitee (ORBEK) het al sy verantwoordelikhede ten opsigte van Artikel 51(1)(a)(i) van die Wet op Openbare Finansiële Bestuur, Tesourieregulasie 3.2.1 en Openbare Diens Regulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3 nagekom. Voorts het ORBEK die toepaslike formele verwysingsraamwerk (wat deur die voorsitter van ORBEK op 29 Maart 2019 goedgekeur is) en al sy verantwoordelikhede soos daarin vervat, nagekom.

5.2 ONDERNEMINGSRISIKOBESTUUR- EN ETIEKKOMITEELEDE

Die Hoof- Uitvoerende Beampte van Erfenis Wes-Kaap verteenwoordig die entiteit op die ORBEK van die Departement. Volgens sy Verwysingsraamwerk het die ORBEK vier keer (kwartaalliks) gedurende die oorsigjaar vergader.

Die volgende tabel verskaf tersaaklike inligting oor ORBEK-lede:

Lid	Posisie	Getal vergaderings bygewoon	Datum aangestel
Mnr. B Walters	Rekenpligtige Beampte (Voorsitter)	4	1/04/2019
Me. B Rutgers	Direkteur: Finansiële Bestuur – (HFB)	4	1/04/2019
Me. C Sani	Direkteur: Biblioteekdiens	3	1/04/2019
Mnr. D Esau	Adjunkdirekteur: Interne Beheer (Risikobestuurder)	4	1/04/2019
Mnr. D Flandorp	Adjunkdirekteur: Korporatiewe Verhoudinge Eenheid (Etiekbeampte) *	3	1/04/2019
Mnr. G Mohamed	Direkteur: Ondernemingsinhoudbestuur	4	1/04/2019
Mnr. G Redman	HD: Kultuursake	4	1/04/2019
Me. J Boulle	HD: Naskoolse Programkantoor	4	1/04/2019

Lid	Posisie	Getal vergaderings bygewoon	Datum aangestel
Me. J Moleleki	Direkteur: Kuns, Kultuur en Taal HUB: WKTK HUB: WKKK	4	1/04/2019
Dr. L Bouah	HD: Sport en Ontspanning*	2	1/04/2019
Dr. M Dlamuka	Direkteur: Museums, Erfenis en Geografiese Naamdienste HUB: EWK	4	1/04/2019
Me. N Dingayo	Direkteur: Provinsiale Argiefdiens*	3	15/03/2019
Mnr. S Julie	Direkteur: Strategiese en Operasionele Bestuursondersteuning	4	1/04/2019
Mnr. T Tutu	Direkteur: Sportbevordering	4	1/04/2019
Mnr. P Hendricks	Direkteur: Sportontwikkeling	4	1/04/2019

*Waar lede nie die ORBEK-vergadering kon bywoon nie is die vergadering deur 'n verteenwoordiger van die betrokke program bygewoon.

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

Lid	Posisie	Getal vergaderings bygewoon
Me. A Haq	Direkteur: Ondernemingsrisikobestuur (DvdP)	2
Mnr. D Micketts	Hoof- Risiko-adviseur: Ondernemingsrisikobestuur (DvdP)	4
Me. M Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste (DvdP)	4
Mnr. P Swartbooi	Direkteur: Interne Oudit (DvdP)	2

5.3 SLEUTELAKTIWITEITE VAN DIE ONDERNEMINGSRISIKOBESTUUR- EN ETIEKKOMITEE

Die Rekenpligtige Beampte van die Departement is die voorsitter van die ORBEK. Die ORBEK het tydens die oorsigjaar die volgende sleutelaktiwiteite verrig ter uitvoering van sy rol:

- Die Departement se Beleid, Strategie en Implementeringsplan vir Risikobestuur hersien vir aanbeveling deur die Ouditkomitee en goedkeuring deur die Rekenpligtige Beampte. Die Beleid, Strategie en Implementeringsplan vir Risikobestuur is van toepassing op al die Openbare Entiteite onder die Departement;
- Toepaslike risiko-aptyt en toleransies geïdentifiseer, hersien en toegepas en sommige aanbeveel vir goedkeuring deur die Rekenpligtige Beampte;

- Enige wesenlike veranderinge aan die risikoprofiel van die Entiteit aan die Rekenpligtige Beampte van die Departement gerapporteer;
- Nuwe en/of opkomende risiko's en geleenthede geïdentifiseer;
- Die implementering van die departementele Beleid, Strategie en Implementeringsplan vir Risikobestuur geëvalueer;
- Die doeltreffendheid en versagtingstrategieë om die wesenlike strategiese, bedryfs-, etiese en ekonomiese misdaad risiko's te takel, geëvalueer;
- Die Bedrog en Korrupsie Voorkoming en Reaksieplan hersien wat vir goedkeuring deur die Rekenpligtige Beampte aanbeveel is;
- Opmerkings van die Sosiale Kluster Ouditkomitee bespreek en oorweeg;
- Die implementering van die departementele Etiekbestuurbenadering geëvalueer; en
- Toesig gehou oor etiekbestuur in die Departement.

5.4 SLEUTELRISIKO'S WAT GEDURENDE DIE JAAR OORWEEG EN GETAKEL IS

Die volgende is 'n sleutelrisiko wat op 'n kwartaallikse basis vir Erfenis Wes-Kaap hersien is, insluitend evaluering van die versagtings wat in werking gestel is:

- Verlies van erfenishulpbronne (d.w.s. terreine wat die mandaat van EWK is) deur ongemagtigde verandering/vernietiging of vandalisme. Die bestuur gaan voort om die risiko te bestuur en 'n aksieplan is geïdentifiseer om aan sekere plaaslike owerhede bevoegdheid te verleen om erfenishulpbronne onder hul jurisdiksie te bestuur.

EWK se risiko's is by die kwartaallikse ORBEK-vergaderings voorgelê. Senior bestuurders moes terugvoering verskaf oor vordering met die implementering van aksieplanne om die kans dat risiko's materialiseer te verminder en/of die impak indien hulle sou materialiseer te beperk. ORBEK het ook risiko's terug verwys wat meer breedvoerig ontleed moet word en bykomende versagtingsmaatreëls of aksies om risiko's te bestuur, aanbeveel.

Die Sosiale Kluster Ouditkomitee het onafhanklike toesig oor die entiteit se stelsel van risikobestuur verskaf. Die Ouditkomitee het Kwartaallikse Ondernemingsrisikobestuur vorderingsverslae en risikoregisters ontvang om hul onafhanklike toesigfunksie te vervul.

5.5 SLEUTEL-OPKOMENDE RISIKO'S VIR DIE VOLGENDE BOEKJAAR

Die volgende is die sleutelrisiko's vir die volgende boekjaar:

- Die sleutel-opkomende risiko's wat in die volgende boekjaar oorweeg moet word hou verband met die entiteit se vermoë om sy besigheid gedurende en na COVID-19-pandemie voort te sit en te herstel; en
- Die moontlikheid dat die Raad en/of Komitees *ultra vires* besluite mag neem.

5.6 SLOTSOM

Aansienlike vordering is gemaak wat betref die bestuur van risiko's gedurende die 2019/20-boekjaar. Goeie vordering is gemaak met die vaslegging van risikobestuurspraktyke en die verhoging van die vlak van risikovolwassenheid binne die Entiteit, wat tot gunstige prestasie bygedra het.

6. INTERNE BEHEER-EENHEID

Dit is die Raad van Erfenis Wes-Kaap se verantwoordelikheid om interne beheermaatreëls voortdurend te assesseer en te evalueer om te verseker dat die beheermaatreëls wat bestaan, effektief, doeltreffend en deursigtig is en dat dit verbeter word indien nodig. Om dit te bereik, word kwartaallikse finansiële bestuur verbeteringsplan en sleutelbeheervergaderings met die Ouditeur-Generaal, programbestuurders van die Departement, die uitvoerende hoof van EWK en die Minister gehou. Dit is 'n deurlopende proses om te verseker dat die EWK hul skoon oudituitkomste behou.

Die Departement en EWK het 'n interne beheerstrategie en -plan ontwerp wat 'n hoëvlakplan vir die implementering van interne beheer binne sy kernfunksies uiteensit.

7. INTERNE OUDIT EN OUDITKOMITEES

Interne Oudit voorsien die bestuur van onafhanklike, objektiewe versekering en konsultasiedienste wat ontwerp is om waarde toe te voeg en op 'n deurlopende basis die bedrywighede van EWK te verbeter. Dit moet EWK help om sy doelstellings te bereik deur 'n sistematiese, gedissiplineerde benadering te volg om die doeltreffendheid van prosesse vir bestuur, risikobestuur en beheer te evalueer en te verbeter. Die volgende sleutelaktiwiteite word in hierdie verband uitgevoer:

- Die toepaslike aanbevelings te evalueer en te maak vir die verbetering van die bestuursprosesse om die doelstellings van die Departement te bereik;
- Die toereikendheid en effektiwiteit daarvan te evalueer en by te dra tot die verbetering van die risikobestuursproses;
- Help die Rekenpligtige Beampte en EWK om doeltreffende en effektiewe beheermaatreëls te handhaaf deur die beheermeganismes te evalueer om die effektiwiteit en doeltreffendheid daarvan te bepaal, en deur aanbevelings vir verbetering te formuleer.

Interne Ouditwerk wat gedurende die oorsigjaar vir die Departement voltooi is, het vyf versekeringsvergaderings ingesluit. Besonderhede van hierdie vergaderings is in die Ouditkomiteeverslag ingesluit.

Die onderstaande tabel verskaf tersaaklike inligting oor die ouditkomiteelede:

Lid	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum bedank	Getal vergaderings bygewoon
Mnr. Ameen Amod	MBA; CIA; CGAP; CRMA; BCOM	Ekstern	N.v.t.	1 Januarie 2019 (2de termyn)	N.v.t.	7
Mnr. Ebrahim Abrahams	B Com Hons	Ekstern	N.v.t.	1 Januarie 2019 (1ste termyn)	N.v.t.	7
Mnr. Pieter Strauss	B Acc; B Com Hons; CA (SA)	Ekstern	N.v.t.	1 Januarie 2019 (1ste termyn)	N.v.t.	7
Me. Annelise Cilliers	B Compt Hons CA (SA)	Ekstern	N.v.t.	1 Januarie 2019 (1ste termyn)	N.v.t.	7

8. NAKOMING VAN WETTE EN REGULASIES

Stelsels, beleide en prosesse is gereed om nakoming van wette en regulasies te verseker.

9. BEDROG EN KORRUPSIE

Die Entiteit vorm deel van die Departement van Kultuursake en Sport en die tersaaklike inligting word in die DKES-jaarverslag verskaf.

10. BEPERKING VAN BELANGEBOTSING

Die EWK verseker dat daar geen botsing van belange is nie deur daarop aan te dring dat Verklaring van Belange (WCBD4-vorm) vanaf elke verskaffer wat nie op die Wes-Kaap se Databasis van Verskaffers/Sentrale Databasis vir Diensverskaffers geregistreer is nie, verkry word.

Die Provinsiale Tesourie verleen hulp aan departemente en openbare entiteite om hul risiko's ten opsigte van 'n botsing van belange te verminder waar eienaars of direkteure van maatskappye ook staatsamptenare in die Wes-Kaap is. Dit word gedoen deur inligting vanaf PERSAL (die personeelsalarisstelsel) te verskaf oor staatsamptenare wat geregistreerde eienaars of direkteure van maatskappye is. Die EWK verseker dat sodanige persone in besit is van 'n goedkeuringsbrief rakende Werk teen vergoeding buite die staatsdiens (RWOPS) voordat sake met hulle gedoen word.

EWK het nie enige botsing van belange in enige sake wat met verskaffers gedoen is, aangetref nie. Indien 'n konflik van hierdie aard ontdek sou word, sal die aangeleentheid as 'n bedrieglike voorsieningskanaalbestuur-aktiwiteit hanteer word en, nadat 'n omsigtigheidsondersoek afgehandel is, sal die verskaffer as 'n "nie-voorkeur"-diensverskaffer geïdentifiseer word.

Wat betref die prosesse wat ingevolge die WNEH deur die EWK onderneem is, is registrasie van 'n belangebotsing 'n permanente item op die agendas van die Raad en sy komitees. Kwessies wat deur lede geregistreer word, ingevolge die betrokke bepalings van die organisasie se gedrag- en ordereëls vir vergaderings van die Raad van Erfenis Wes-Kaap en sy komitees, enige belangebotsing en die stappe wat in sodanige verband gedoen is, word onder die betrokke punt op die agenda genotuleer.

11. GEDRAGSKODE

Die beleid wat deur die DKES geïmplementeer is, sluit die EWK in. Die Gedragskode word jaarliks aan alle personeel uitgedeel. Daarbenewens is die Staatsdienskommissie se verklarende handleiding oor die praktiese implementering van die gedragskode aan personeel uitgedeel. Alle nuut aangestelde PAY-interns ontvang die Gedragskode as deel van hul induksiepakket wanneer hulle vir diens aanmeld en die inhoud word ook tydens die departementele induksieproses bespreek. Gedurende verskeie samesprekings tussen die senior bestuur en werknemers, was werknemers herinner aan die departementele beleid oor seksuele teistering en die proses wat gevolg moet word wanneer sodanige gedrag gerapporteer word.

Daarbenewens is die Raadslede van Erfenis Wes-Kaap verplig om 'n gedragskode, wat met hulle gebied van verantwoordelikheid verband hou, te onderteken en om daaraan te voldoen.

12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSAANGELEENTHEDE

Die DKES voorsien EWK van kantoorruimte, daarom geld die beleid wat deur die DKES geïmplementeer word ook vir EWK.

13. MAATSKAPPY- /RAADSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing nie

14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing nie

15. OUDITKOMITEEVERSLAG

Ons bied met genoë ons verslag vir die boekjaar geëindig 31 Maart 2020 aan.

Verantwoordelikheid van die Ouditkomitee
Die Ouditkomitee rapporteer dat hy sy verantwoordelikhede wat uit **Artikel 38 (1) (a) (ii)** van die **Wet op Openbare Finansiële Bestuur (WOFB) en Nasionale Tesourieregulasie 3.1.13** voortspruit, nagekom het. Die Ouditkomitee rapporteer voorts dat dit 'n gepaste formele opdrag as sy Ouditkomitee-handves aanvaar het, sy sake in nakoming van hierdie handves gereguleer het en al sy verantwoordelikhede, soos daarin vervat, nagekom het.

Die doeltreffendheid van Interne Beheer
In ooreenstemming met die WOFB en die King IV-verslag oor vereistes vir korporatiewe bestuur, bied interne oudit die Ouditkomitee en die bestuur redelike sekerheid dat die interne beheermaatreëls voldoende en doeltreffend is. Dit word bereik deur 'n goedgekeurde risikogebaseerde interne ouditplan, waarin die interne oudit die toereikendheid van beheermaatreëls evalueer, en die Ouditkomitee monitor die implementering van regstellende aksies.

Die volgende interne ouditondersoeke is deur die Ouditkomitee goedgekeur en gedurende die oorsigjaar deur Interne Oudit uitgevoer:

Versekeringsvergaderings:
- Delegeringsraamwerk
- MGO-program
- Taaldienste
- Biblioteekdienste
- Oordragbetalings – Sport

Die Ouditkomiteeverslag oor hierdie saak sal afgehandel word na die finalisering van die Ouditverslag.

Tussentydse Bestuurs- en Maandelikse/Kwartaallikse Verslag

Die Ouditkomiteeverslag oor hierdie saak sal afgehandel word na die finalisering van die Ouditverslag.

Evaluering van Finansiële State

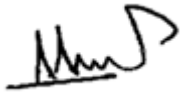
Die Ouditkomiteeverslag oor hierdie saak sal afgehandel word na die finalisering van die Ouditverslag.

Nakoming

Die Ouditkomiteeverslag oor hierdie saak sal afgehandel word na die finalisering van die Ouditverslag.

Prestasie-inligting
Die Ouditkomiteeverslag oor hierdie saak sal afgehandel word na die finalisering van die Ouditverslag.

Verslag van die Ouditeur-Generaal van Suid-Afrika
Die Ouditkomiteeverslag oor hierdie saak sal afgehandel word na die finalisering van die Ouditverslag.



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Mnr. Ameen Amod
Voorsitter van die Sosiale Kluster Ouditkomitee
Departement van Kultuursake en Sport
Datum: 30 September 2020

16. BBSEB-NAKOMING 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 nakoming te verseker)**
Bepaling van kwalifiserende kriteria vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet?	N.v.t.	Die Entiteit het nie enige lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet uitgereik nie.
Ontwikkeling en implementering van 'n beleid vir voorkeurverkryging?	Nee	Die volgende riglyne wat spesifiek op departemente van toepassing is, is deur PT VKB verskaf: 1. Toe die 2017-regulasies uitgereik is, het die Provinsiale Tesourie die implementeringsuitdagings aan die kabinet voorgelê, wat onder meer die verhoging van die drempel van die puntestelsel van 80/20 punte van 'n drempel van R1 miljoen tot R50 miljoen insluit, wat sal lei tot 'n 'premie' verhoging vir voorkeurverkryging; implementering van voorkwalifikasiekriteria; instelling van 'n onderhandelingsproses en 'n oordragvoorsiening as 'n korrektiewe maatreël vir entiteite wat by voorkeurverkrygingsaktiwiteite betrokke is om die potensiële verdraaiing van markverwante pryse te hanteer as gevolg van die instelling van voorkwalifikasiekriteria; teenstrydigheid in terme van die uitvoerbaarheid van subkontraktering vir 'n kontrak van meer as R30 miljoen, 'n staatsorgaan moet subkontrakteurs gebruik om aangewese groepe te bevorder en plaaslike uitdagings vir produksie en inhoud. 2. Die Kabinet het die volgende strategie vir die WKR goedgekeur: 2.1 Die uitreiking van 'n tussentydse

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 nakoming te verseker)**
		strategie om die vereistes van die Beleid oor Voorkeurverkrygingsregulasies (PPPRs) aan te pak, sowel as voorsieningskanaalbestuur bestuurstoesigvereistes via Provinsiale Tesourie Instruksies (PTIs) wat voorsiening maak vir die WKR om: a. sy diskresie te gebruik en nie die voorkwalifikasiekriteria te implementeer nie (d.w.s. regulasie 4); b. sy diskresie te gebruik en nie regulasie 6(9)(a)–(c) en 7(9)(a)-(c) te implementeer nie; c. doen bemagtigingsassesserings vir alle aankooptransaksies bo R10 miljoen (Vrygestelde mikro-ondernemings drempel) en stel departemente ook in staat om die drempel te verlaag indien hul ontleding daarop dui dat dit gedoen behoort te word; en d. implementeer streeksaanwysers om plaaslike verskaffers wat die e-verkrygingstelsel gebruik te teiken en oorweeg terselfdertyd die rotasie van verskaffers. 2.2 Die ontwikkeling en implementering van 'n Ekonomiese Verkrygingsbeleid, in vennootskap met die Departement van Ekonomiese Ontwikkeling en Toerisme en die Departement van die Premier, wat belyn is met Provinsiale Strategiese Doelwit 1 (wat werkskepping en infrastruktuurontwikkeling dek) en is belyn met die Mediumtermyn Begroting Beleidsverklaring. Die Ekonomiese Verkrygingsbeleid (EPP) is opgestel en gefinaliseer vir implementering. 2.3 Die ontwikkeling en implementering van 'n meer omvattende beleid vir ekonomiese transformasie wat daarna streef om:

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 nakoming te verseker)**
		a. privaat sektor verkryging te bevorder wat provinsiale ekonomiese ontwikkelingsgebiede teiken; en b. die vennootskap met die privaat sektor verder te versterk deur toegang tot die WKR se verskaffersdatabasis moontlik te maak. 2.4 Spesifieke kommoditeitsgerigte strategieë wat ekonomiese transformasie teiken, bv. veiligheids- en spysenieringstrategieë (PT-geleide inisiatiewe om na transversale strategieë en transversale kontrakte te kyk) sal 'n sleutelfokus wees om strategiese verkrygingsinisiatiewe te implementeer. Tot dusver het die Provinsiale Tesourie 'n transversale veiligheidsraamwerkooreenkoms geïmplementeer om in ooreenstemming hiermee vir die provinsie te wees. 2.5 Ondersteun die ekonomieë van skaal beginsel deur projekte in langer termyn kontrakte te verpak, langer as drie jaar gebaseer op kriteria soos 'n korporatiewe plan vir maatskaplike verantwoordelikheid, gehalte van dienste ens. Die Entiteit evalueer voortdurend moontlike kommoditeite waarvoor daar langer termyn kontrakte aangegaan kan word om ekonomieë van skaal te laat ontwikkel.
Bepaling van kwalifikasiekriteria vir die verkoop van staatsbeheerde ondernemings?	N.v.t.	Die Entiteit was nie betrokke by die verkoop van staatsbeheerde ondernemings nie.
Ontwikkeling van kriteria vir die aangaan van vennootskappe met die privaat sektor?	N.v.t.	Die entiteit het nie enige Openbare-private vennootskappe (OPV)-reëlings getref nie.

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 nakoming te verseker)**
Bepaling van kriteria vir die toekenning van aansporingsbonusse, toelaes en beleggingskemas ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging?	N.v.t.	Die Entiteit het nie aansporingsbonusse, toelaes of beleggingskemas ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging aangebied nie.

DEEL D: MENSLIKEHULPBRONBESTUUR

1. INLEIDING

Personeel staan in diens van die Departement van Kultuursake en Sport en die tersaaklike inligting word in die DKES-jaarverslag verskaf.

2. MENSLIKEHULPBRON-OORSIGSTATISTIEK

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

DEEL E: FINANSIËLE INLIGTING

Verslag van die Ouditeur-Generaal aan die Wes-Kaapse provinsiale parlement oor Erfenis Wes-Kaap

Verslag oor die oudit van die finansiële state

Opinie

1. Ek het die finansiële state van die Erfenis Wes-Kaap, soos uiteengesit op bladsye 84 tot 108, geoudit, wat die staat van finansiële posisie op 31 Maart 2020 bevat, die staat van finansiële prestasie, die staat van veranderinge in die netto bates en die kontantvloeistaat en verklaring van vergelyking van begrotingsinligting met werklike inligting vir die jaar geëindig 31 Maart 2020, 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 redelike weergawe van die finansiële posisie van die Erfenis Wes-Kaap op 31 Maart 2020, en die finansiële prestasie en kontantvloei vir die jaar dan geëindig in ooreenstemming met Standaarde van Algemeen Erkende Rekeningkundige praktyk (Standaarde van AERP), die vereistes van die Wet op Openbare Finansiële Bestuur van Suid-Afrika, 1999 (Wet No. 1 van 1999) (PFMA) en artikel 15 van die Wes-Kaapse Wet op Tale, 1998 (Wet nr. 13 van 1998) (WCPLA).

Basis vir opinie

3. Ek het my oudit uitgevoer volgens die *International Standards on Auditing (ISAs)*. My verantwoordelikhede onder hierdie standaarde word verder beskryf in die ouditeur-generaal se verantwoordelikhede vir die oudit van die finansiële state-afdeling van hierdie ouditeursverslag.

4. Ek is onafhanklik van die openbare entiteit in ooreenstemming met artikels 290 en 291 van die etiese kode vir professionele rekenmeesters en deel 1 en 3 van die Internasionale Etiese Kode vir Professionele Rekenmeesters (insluitend Internasionale Onafhanklikheidstandaarde) van die Internasionale Etiese Standaarde Raad vir rekenmeesters (IESBA-kodes) sowel as die 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-kodes.

5. Ek is van mening dat die ouditbewyse wat ek verkry het voldoende en toepaslik is om 'n basis vir my mening te bied.

Beklemtoning van materie

6. Ek vestig die aandag op die onderstaande saak. My mening word nie gewysig ten opsigte van hierdie saak nie.

Onsekerheid met betrekking tot toekomstige uitkoms van buitengewone regsgedinge of regulatoriese optrede

7. Met verwysing na aantekening 20 is die entiteit saam met ander entiteite die verweerders in 'n grondeisgeding. Die uiteindelike uitkoms van die aangeleentheid kon nie bepaal word nie en daar is geen voorsiening in die finansiële state gemaak vir enige aanspreeklikheid wat daaruit voortspruit nie.

Verantwoordelikhede van die Rekenpligtige Gesag vir die finansiële state

8. Die Rekenpligtige Gesag is verantwoordelik vir die opstel en billike aanbieding van die finansiële state in ooreenstemming met Standaarde van AERP en die vereistes van die PFMA en vir die interne beheer wat die Rekenpligtige Gesag bepaal nodig is om die opstel van finansiële state moontlik te maak en vry van wesenlike wanvoorstelling, hetsy weens bedrog of foute.

9. 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 openbaar en die gebruik van die lopende saak-basis van rekeningkunde gebruik, tensy die toepaslike bestuurstruktuur óf beoog om die openbare entiteit te likwideer of om bedrywighede te staak, of het geen realistiese alternatief as om dit te doen nie.

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

10. 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's uitgevoer word, altyd 'n wesenlike wanvoorstelling sal opspoor as dit bestaan nie. Foute kan voortspruit uit bedrog en word as wesenlik beskou as 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.

11. 'n Verdere beskrywing van my verantwoordelikhede vir die oudit van die finansiële state is vervat in die aanhangsel tot hierdie ouditeursverslag.

Verslag oor die oudit van die jaarlikse prestasieverslag

Inleiding en omvang

12. Ingevolge die Wet op Openbare Oudit van Suid-Afrika 2004 (Wet No. 25 van 2004) (PAA) en die algemene kennisgewing wat ingevolge hierdie uitgereik is, is ek verantwoordelik om verslag te doen oor die nut en betroubaarheid van die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir geselekteerde strategiese doelwitte 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.

13. 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 ondersoek nie of die stappe wat deur die openbare entiteit gedoen is, dienslewering moontlik gemaak het nie. My prosedures strek ook nie tot openbaarmaking of bewerings met betrekking tot beplande prestasiestrategieë 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.

14. Ek het die nut en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer aan die hand van die kriteria wat ontwikkel is uit die prestasiebestuur- en verslagdoeningsraamwerk, soos omskryf in die algemene kennisgewing, vir die volgende geselekteerde strategiese doelwit wat in die jaarlikse prestasieverslag van die openbare entiteit aangebied word vir die jaar geëindig 31 Maart 2020:

Strategiese doelwit	**Bladsye in die jaarlikse prestasieverslag**
Die bestuur van 'n geïntegreerde erfenishulpbronbestuurstelsel in die Wes-Kaap	40-42

15. 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 relevant was, en die betroubaarheid van die gerapporteerde prestasie-inligting beoordeel om vas te stel of dit geldig, akkuraat en volledig was.

16. Ek het geen wesenlike bevindings oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting vir hierdie strategiese doelwit geïdentifiseer nie:

    - Die bestuur van 'n geïntegreerde bestuurstelsel vir erfenishulpbronne in die Wes-Kaap

Ander sake

17. Ek vestig die aandag op die onderstaande sake.

Bereiking van beplande doelwitte

18. Refer to the annual performance report on pages 42 to 40 for information on the achievement of planned targets for the year and explanations provided for the under/overachievement of a number of targets.

Verslag oor die oudit van die nakoming van wetgewing

Inleiding en omvang

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

20 Ek het geen wesenlike bevindings geïdentifiseer oor die nakoming van die spesifieke aangeleenthede in sleutelwetgewing soos uiteengesit in die algemene kennisgewing wat ingevolge die PAA uitgereik is nie.

Ander inligting

21. *Die rekenpligtige owerheid is verantwoordelik vir die ander inligting. Die ander inligting bevat die inligting wat in die jaarverslag opgeneem is, wat die verslag van die rekeningkundige owerheid en die verslag van die ouditkomitee insluit. Die ander inligting sluit nie die finansiële state, die ouditeursverslag en die geselekteerde strategiese doelwit in die jaarlikse prestasieverslag in wat spesifiek in hierdie ouditeursverslag gerapporteer is nie.*

22. *My mening oor die finansiële state en bevindings oor die gerapporteerde prestasie-inligting en die nakoming van wetgewing dek nie die ander inligting nie en ek spreek nie 'n ouditmening of enige vorm van versekering daaroor uit nie.*

23. *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 strategiese doelwit wat in die jaarlikse prestasieverslag aangebied word, of my kennis opgedoen in die oudit, of andersins lyk dit wesenlik verkeerd.*

Tekorte aan interne beheer

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

Auditor-General

Kaapstad

30 September 2020

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Bylaag – Ouditeur-generaal se verantwoordelikheid vir die oudit

1. As deel van 'n oudit in ooreenstemming met die ISA's, oefen ek professionele oordeel uit en handhaaf ek professionele skeptisisme gedurende my oudit van die finansiële state en die prosedures wat uitgevoer word vir gerapporteerde prestasie-inligting vir die strategiese doel en oor die nakoming van die openbare instansie met betrekking tot die gekose saak.

Finansiële state

2. Benewens my verantwoordelikheid vir die oudit van die finansiële state soos beskryf in hierdie ouditeursverslag, het ek ook:
    - die risiko's van wesenlike wanvoorstelling van die finansiële state geïdentifiseer en beoordeel, hetsy weens bedrog of foute; ouditprosedures ontwerp en uitgevoer wat reageer op daardie risiko's; en verkry ouditbewyse wat voldoende en toepaslik is om 'n basis vir my mening te bied. Die risiko om nie wesenlike wanvoorstelling as gevolg van bedrog op te spoor nie, is hoër as vir foute, aangesien bedrog samespanning, vervalsing, opsetlike versuim, wanvoorstellings of die oorheersing van interne beheer kan behels.
    - 'n begrip verkry van interne beheer wat relevant is vir die oudit ten einde ouditprosedures te ontwerp wat toepaslik is in die omstandighede, maar nie vir die doel om 'n mening te gee oor die doeltreffendheid van die openbare instansie se interne beheer nie.

- evalueer die toepaslikheid van die gebruikte rekeningkundige beleid en die redelikheid van rekeningkundige beramings en verwante openbaarmaking deur die rekenpligtige owerheid.

- maak 'n gevolgtrekking oor die toepaslikheid van die rekeningkundige owerheid 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 verkrygde ouditbewyse, of daar wesenlike onsekerheid bestaan rakende gebeure of toestande wat die vermoë van die Wes-Kaapse erfenis om voort te gaan voortdurend in twyfel kan trek. As ek tot die gevolgtrekking kom dat daar 'n wesenlike onsekerheid bestaan, moet ek in my ouditeursverslag 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 te verander. My gevolgtrekkings is gebaseer op die beskikbare inligting op die datum van hierdie ouditeursverslag. Toekomstige gebeure of toestande kan egter veroorsaak dat 'n openbare entiteit nie meer as 'n lopende saak opereer nie.

- die algehele aanbieding, struktuur en inhoud van die finansiële state, insluitend die openbaarmakings, te evalueer en vas te stel of die finansiële state die onderliggende transaksies en gebeure op 'n wyse voorstel wat op 'n billike manier aangebied word

Kommunikasie met diegene wat belas word met bestuur

Ek kommunikeer met die Rekenpligtige Gesag rakende onder andere die beplande omvang en tydsberekening van die oudit en beduidende ouditbevindinge, insluitend enige beduidende tekortkominge in die interne beheer wat ek tydens my oudit opspoor.

Ek bevestig ook aan die rekenpligtige owerheid dat ek aan die relevante 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, opgetree om bedreigings waarborge toegepas.

Algemene inligting

Aard van besigheid en hoofaktiwiteite	Erfenis Wes-Kaap moet die promosie van die bewaring van die erfenisomgewing in die Wes-Kaap.
Geregistreerde kantoor	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
Besigheidsadres	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
Posadres	Privaatsak X9067 Kaapstad 8000
Bankiers	Nedbank ABSA Bank

Indeks

Die verslae en state hier onder uiteengesit, bestaan uit die finansiële jaarstate wat aan die provinsiale wetgewer voorgelê is:

:

Staat van Finansiële Posisie

Staat van Finansiële Prestasie

Staat van veranderinge in Netto bates

Kontantvloeistaat

Staat van die vergelyking van die begroting en werklike bedrae

Rekeningkundige Beleide

Aantekeninge by die Finansiële state

Staat van Finansiële Posisie soos op 31 Maart 2019

		2020	2019
Bates			
Huidige Bates			
Kontant en kontantekwivalente	3	7 006	6 594
Inventarisse	4	121	122
Ontvangbare rekeninge van ruiltransaksies	5	108	93
Ontvangbare rekeninge van nieuitruiltransaksies	6	-	500
		7 235	**7 309**
Totale bates		**7 235**	**7 309**
Laste			
Lopende Laste			
Betaalbare rekeninge van ruiltransaksies	7	5	7
Onbestede voorwaardelike toelae en ontvangste	8	406	165
		411	**172**
Totale Laste		**411**	**172**
Netto Bates		**6 824**	**7 137**
Opgehoopte oorskot		6 824	7 137

ERFENIS WES-KAAP

Finansiële jaarstate vir die jaar geëindig 31 Maart 2020

Staat van Finansiële Prestasie

	Notas(s)	2020 R '000	2019 R '000
Inkomste			
Inkomste uit ruiltransaksies			
Erfenis aansoekgelde	9	848	839
Rente inkomste	10	528	504
Totale inkomste uit ruiltransaksies		**1 376**	**1 343**
Inkomste uit nieruiltransaksies			
Ander inkomste uit nie-ruiltransaksies	11	586	590
Gebruik van voorwaardelike toelae	12	-	551
Oordragte en subsidies ontvang	13	1 844	2 236
Totale inkomste uit nieruiltransaksies		**2 430**	**3 377**
Totale inkomste		**3 806**	**4 720**
Uitgawes			
Oudit fooie	14	(77)	(87)
Konsultasie- en professionele gelde	15	(949)	(1 485)
Algemene uitgawes	16	(1 886)	(1 899)
Lidfooie	17	(1 207)	(1 176)
Totale uitgawes		**(4 119)**	**(4 647)**
(Tekort) oorskot vir die jaar		**(313)**	**73**

Staat van Veranderinge in Netto bates

	Oorgelope oorskot R '000	Totale netto bates R '000
Balans teen 01 April 2018	**7 064**	**7 064**
Veranderinge in netto bates	73	73
Surplus vir die jaar		
Totale veranderinge	73	73
Saldo op 01 April 2019	**7 137**	**7 137**
Veranderinge in netto bates	(313)	(313)
Tekort vir die jaar		
Totale veranderinge	(313)	(313)
Saldo op 31 Maart 2020	**6 824**	**6 824**

Kontanvloeistaat

	Nota(s)	2020 R '000	2019 R '000
Kontantvloei van bedryfsaktiwiteite			
Ontvangste			
Kontant ontvang		3 193	3 127
Rente inkomste		513	552
		3 706	3 679
Betalings			
Kontant betaal aan verskaffers en werknemers		(3 294)	(4 701)
Netto kontantvloei uit bedryfsaktiwiteite	18	**412**	**(1 022)**
Netto toename/ (vermindering) in kontant en kontantekwivalente		**412**	**(1 022)**
Kontant en kontantekwivalente aan die begin van die jaar		6 594	7 616
Kontant en kontantekwivalente teen die einde van die jaar	3	**7 006**	**6 594**

Staat van vergelyking van begroting en werklike bedrae

Begroting op kontantbasis

	Goedgekeurde begroting	Aanpassings	Finale begroting	Werklike bedrae op vergelyken de basis	Verskil tussen finale begroting en werklike begroting	Verwysing
	R '000	R '000	R '000	R '000	R '000	
Inkomste						
Inkomste uit ruiltransaksies						
Erfenis-aansoekgelde	887	-	**887**	848	**(39)**	24.1
Renteinkomste	500	-	**500**	528	**28**	24.2
Ander inkomste - Belegging	-	330	**330**	-	**(330)**	24.3
Totale inkomste uit ruiltransaksies		**330**	**1 717**	**1 376**	**(341)**	
Totale inkomste uit nieruiltransaksies						
Oordrag-inkomste						
Ander inkomste uit nieruiltransaksies	-	-	**-**	586	**586**	24.4
Oordragte en subsidies ontvang	1 844	-	**1 844**	1 844	**-**	
Totale inkomste uit nieruiltransaksies	**1 844**	**-**	**1 844**	**2 430**	**586**	
Totale inkomste	**3 231**	**330**	**3 561**	**3 806**	**245**	
Besteding						
Ledegelde	(1 165)	(42)	**(1 207)**	(1 207)	**-**	
Ouditgelde	(94)	17	**(77)**	(77)	**-**	
Algemene besteding	(1 972)	(305)	**(2 277)**	(2 835)	**(558)**	24.5
Totale uitgawes	**(3 231)**	**(330)**	**(3 561)**	**(4 119)**	**(558)**	
Oorskot	**-**	**-**	**-**	**(313)**	**(313)**	
Werklike bedrag op Vergelykende Basis soos aangebied in die Begroting en Werklike Vergelykende Staat		**-**	**-**	**(313)**	**(313)**	
Rekonsiliasie						
Tydberekeningsverskil						
Bedryf				(313)		
Entiteitsverskil						
Bedryf				-		
Werklike bedrag in die Staat van Finansiële Prestasie				**(313)**		

Rekeningkundige Beleide

1. Aanbieding van Jaarlikse Finansiële State

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

Hierdie finansiële state is op ʼn aanwasbasis voorberei ooreenkomstig die historiese kostekonvensie as die basis van meting, tensy anders gespesifiseer. Hulle word in Suid-Afrikaanse Rand aangebied.

Alle syfers is tot die naaste duisend afgerond.

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

1.1 Lopende saak aanname

Hierdie finansiële jaarstate is voorberei gebaseer op die verwagting dat die entiteit sal voortgaan om vir ten minste die volgende 12 maande as ʼn lopende saak bedryf te word.

1.2 Beduidende oordele en bronne van ramingsowerheid

Die entiteit maak beramings en aannames omtrent die toekoms. Die gevolglike rekenkundige beramings sal, per definisie, selde gelyk wees aan die verwante werklike resultate. Ramings en oordele word deurlopend geëvalueer en is gebaseer op historiese ervaring en ander faktore, met inbegrip van verwagtinge van toekomstige gebeure wat geglo word om redelik te wees onder die omstandighede. Die ramings en aannames wat ʼn beduidende risiko het om ʼn wesenlike aanpassing aan die drawaarde van bates en laste binne die volgende boekjaar te maak, word hier onder bespreek.

Ontvangbare rekeninge

Die entiteit assesseer sy ontvangbare rekeninge vir verswakking aan die einde van elke verslagtydperk. By die bepaling of ʼn verswakkingsverlies as ʼn oorskot of tekort aangeteken moet word, oordeel die entiteit of daar waarneembare data is wat ʼn merkbare afname in die beraamde toekomstige kontantvloei uit ʼn finansiële bate toon.

Die verswakking vir ontvangbare rekeninge word bereken op ʼn portefeuljebasis, gebaseer op historiese verliesverhoudings, aangepas vir nasionale en nywerheidspesifieke ekonomiese toestande en ander aanwysers beskikbaar op die verslagdatum wat korreleer met wanbetalings op die portefeulje. Hierdie jaarlikse verliesverhoudings word toegepas op leningsaldo's in die portefeulje en by die tydperk van die beraamde verlies aangepas.

Voorsiening vir verswakking

Beraming vir die verswakking van ontvangbare rekeninge word gemaak wanneer vordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir verswakkingskuld sal slegs op ontvangbare handelsrekeninge bereken word. Die entiteit se totale verswakkingvoorsiening sal óf per individuele debiteur óf ten minste per risikokategorie bereken word.

1.3 Finansiële instrumente

Die entiteit se finansiële instrumente word gekategoriseer as óf finansiële bates óf laste.

Finansiële instrument is enige kontrak wat aanleiding gee tot ʼn finansiële bate vir een entiteit en ʼn finansiële las of ʼn residuele belang van ʼn ander entiteit.

Die geamortiseerde koste van ʼn finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word by aanvanklike erkenning minus basiese terugbetalings, plus of minus die opgelope amortisasie met behulp van die effektiewe rente-metode van enige verskil tussen die aanvanklike bedrag en die uitkeerbedrag, en minus enige vermindering (direk of met behulp van ʼn toelaagrekening) vir verswakking of nieinvorderbaarheid.

Rentekoersrisiko is die risiko dat die billike waarde of toekomstige kontantvloei van ʼn finansiële instrument sal fluktueer weens veranderinge in markrentekoerse.

Lenings wat betaalbaar is, is finansiële laste, buiten korttermyn- betaalbare rekeninge op gewone kredietterme.

Klassifikasie

Die entiteit het die onderstaande soorte finansiële bates (klasse en kategorie) soos op die voorkant van die staat van finansiële posisie of in die aantekeninge daarby gereflekteer:

Klas	Kategorie
Ontvangbare rekeninge van ruiltransaksies	Finansiële bate gemeet teen geamortiseerde koste
Ontvangbare rekeninge van nieruiltransaksies	Finansiële bate gemeet teen geamortiseerde koste
Kontant en kontantekwivalente	Finansiële bate gemeet teen geamortiseerde koste

Die entiteit het die onderstaande soorte finansiële laste (klasse en kategorie) soos op die voorkant van die staat van finansiële posisie of in die aantekeninge daarby gereflekteer:

Klas	Kategorie
Betaalbare rekeninge van ruiltransaksies	Finansiële las gemeet teen geamortiseerde koste

Aanvanklike meting van finansiële bates en finansiële laste
Die entiteit meet ŉ finansiële bate en finansiële las, afgesien van dié wat daarna teen billike waarde gemeet word, aanvanklik op sy billike waarde plus transaksiekoste wat direk toe te skryf is aan die verkryging of uitreiking van die finansiële bate of finansiële las.

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

Die entiteit assesseer eers of die wese van ŉ vergunningslening in werklikheid ŉ lening is. Met aanvanklike erkenning ontleed die entiteit ŉ vergunningslening in sy komponentdele en gee van elke komponent afsonderlik rekenskap. Die entiteit gee rekenskap van daardie deel van ŉ vergunningslening wat:

- ŉ maatskaplike voordeel is ooreenkomstig die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State, waar dit die uitreiker van die lening is; of
- nieruilinkomste, in ooreenstemming met die Standaard van AERP oor inkomste uit nieruiltransaksies (belastings en oordragte) is, waar dit die ontvanger van die lening is.

Daaropvolgende meting van finansiële bates en finansiële laste
Die entiteit meet alle finansiële bates en finansiële laste ná aanvanklike erkenning met behulp van die onderstaande kategorieë:
- Finansiële instrumente teen billike waarde.
- Finansiële instrumente teen geamortiseerde koste.
- Finansiële instrumente teen koste.

Alle finansiële bates gemeet aan geamortiseerde koste, of koste, is onderworpe aan ŉ hersiening van die verswakking.

Die geamortiseerde koste van ŉ finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word by aanvanklike erkenning minus basiese terugbetalings, plus of minus die opgelope amortisasie met behulp van die effektiewe rente-metode van enige verskil tussen die aanvanklike bedrag en die uitkeerbedrag, en minus enige vermindering (direk of met behulp van ŉ toelaerekening) vir verswakking of nieinvorderbaarheid in die geval van ŉ finansiële bate.

Rekeningkundige Beleide

1.4 Finansiële instrumente (vervolg)

Oorwegings by die meting van billike waarde

Die beste bewys van billike waarde is gekwoteerde pryse in ʼn aktiewe mark. Indien die mark vir ʼn finansiële instrument nie aktief is nie, bepaal die entiteit billike waarde met behulp van ʼn skattingstegniek. Die doel van die gebruik van ʼn skattingstegniek is om te bepaal wat die transaksieprys sou gewees het op die metingsdatum in ʼn ruil sonder bevoorregting deur normale bedryfsoorwegings. Skattingstegnieke sluit in die gebruik van onlangse marktransaksies sonder bevoorregting tussen kundige, gewillige partye, indien beskikbaar, met verwysing na die heersende billike waarde van ʼn ander instrument wat wesenlik dieselfde is, verdiskonteerde kontantstroomontleding en opsieprysbepalingsmodelle. Indien daar ʼn skattingstegniek is wat algemeen deur markdeelnemers gebruik word om die prys van die instrument te bepaal en daar is bewys dat daardie tegniek betroubare ramings van pryse wat in werklike marktransaksies verkry is, verskaf, gebruik die entiteit daardie tegniek. Die gekose skattingstegniek maak maksimum gebruik van markinsette en steun so min as moontlik op entiteit-spesifieke insette. Dit inkorporeer alle faktore wat markdeelnemers sou oorweeg by die vasstelling van ʼn prys en is in ooreenstemming met aanvaarde ekonomiese metodologieë om pryse van finansiële instrumente te bepaal. Die entiteit kalibreer die skattingstegniek van tyd tot tyd en toets dit vir geldigheid met behulp van pryse van enige waarneembare heersende marktransaksies in dieselfde instrument (m.a.w. sonder wysiging of herverpakking) of gebaseer op enige beskikbare waarneembare markdata.

Korttermyn- ontvangbare rekeninge en betaalbare rekeninge word nie verdiskonteer nie waar die aanvanklike krediettydperk toegestaan of ontvang in ooreenstemming is met voorwaardes wat in die openbare sektor gebruik word, óf deur gevestigde praktyke óf deur wetgewing.

Winste en verliese
Wins of verlies wat ontstaan uit ʼn verandering in die billike waarde van ʼn finansiële bate of finansiële las gemeet teen billike waarde word in oorskot of tekort erken.

Vir finansiële bates en finansiële laste gemeet teen geamortiseerde koste of koste, word ʼn wins of verlies in oorskot of tekort erken wanneer die finansiële bate of finansiële las onterken of verswak is, of deur die amortisasieproses.

Verswakking en oninvorderbaarheid van finansiële bates
Die entiteit assesseer aan die einde van elke verslagtydperk of daar enige objektiewe bewys is dat ʼn finansiële bate of groep finansiële bates verswak is.

Vir bedrae verskuldig aan die entiteit, word beduidende finansiële probleme van die ontvangbare rekening, die waarskynlikheid dat die ontvangbare rekening bankrot sal speel en wanbetaling van betalings almal as aanwysers van verswakking beskou. Finansiële bates gemeet teen geamortiseerde koste:

Indien daar objektiewe bewys is dat ʼn verswakkingsverlies van finansiële bates gemeet teen geamortiseerde koste gely is, word die bedrag van die verlies gemeet as die verskil tussen die bate se drabedrag en die heersende waarde van beraamde toekomstige kontantvloei (met uitsondering van toekomstige kredietverliese wat nie gely is nie) verdiskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word verminder met behulp van ʼn toelaagrekening. Die bedrag van die verlies word as ʼn oorskot of tekort erken.

Indien, in ʼn daaropvolgende tydperk, die bedrag van die verswakkingsverlies afneem en die afname objektief in verband gebring kan word met ʼn gebeurtenis wat voorgekom het ná die verswakking erken is, word die vorige erkende verswakkingsverlies omgekeer deur ʼn toelaagrekening aan te pas. Die omkering lei nie tot ʼn drabedrag van die finansiële bate wat dit wat die geamortiseerde koste sou gewees het oorskry nie, sou die verswakking nie op die datum waarop die verswakking omgekeer is, erken gewees het nie. Die bedrag van die omkering word in oorskot of tekort erken.

Waar finansiële bates met behulp van ʼn toelaagrekening verswak is, word die bedrag van die verlies erken in oorskot of tekort binne bedryfsuitgawes. Wanneer sodanige finansiële bates afgeskryf word, word die afskrywing gemaak teen die betrokke toelaagrekening. Daaropvolgende invorderings van bedrae wat tevore afgeskryf is, word teen bedryfsuitgawes gekrediteer.

Finansiële bates gemeet teen koste:

Indien daar objektiewe bewys is dat ʼn verswakkingsverlies gely is op ʼn belegging in ʼn residuele belang wat nie teen billike waarde gemeet word nie omdat die billike waarde daarvan nie betroubaar gemeet kan word nie, word die bedrag van die verswakkingsverlies gemeet as die verskil tussen die drabedrag van die finansiële bate en die heersende waarde van beraamde toekomstige kontantvloei verdiskonteer teen die heersende markopbrengskoers vir ʼn soortgelyke finansiële bate. Sodanige verswakkingsverliese word nie omgekeer nie.

Rekeningkundige Beleide

Finansiële instrumente (vervolg)

Onterkenning

Finansiële bates

Die entiteit onterken finansiële bates met behulp van handelsdatumrekeningkunde.
Die entiteit onterken 'n finansiële bate slegs wanneer:
 die kontraktuele regte op die kontantvloei uit die finansiële bate verstryk, geskik word of kwytgeskeld word;
 die entiteit al die risiko's en belonings van eienaarskap van die finansiële bate na 'n ander party oordra; of
 die entiteit, ondanks die behoud van sommige beduidende risiko's en belonings van eienaarskap van die finansiële bate, beheer van die bate na 'n ander party oorgedra het en die ander party die praktiese vermoë het om die bate in sy geheel aan 'n onverwante derde party te verkoop, en daardie vermoë eensydig kan uitoefen en sonder die nodigheid daarvan om addisionele beperkings op die oordrag af te dwing.

In hierdie geval:
- onterken die entiteit die bate; en

1.3 – erken afsonderlik enige regte en verpligtinge geskep of behou tydens die oordrag.

Die drabedrag van die oorgedraagde bate word tussen die regte of verpligtinge behou en dié oorgedra verdeel op die basis van hulle relatiewe billike waardes op die oordragdatum. Nuut geskepte regte en verpligtinge word gemeet teen hulle billike waardes op daardie datum. Enige verskil tussen die teenprestasie ontvang en die bedrae erken en onterken, word in oorskot of tekort in die tydperk van die oordrag erken.

By onterkenning van 'n finansiële bate in sy geheel, word die verskil tussen die drabedrag en die som van die teenprestasie ontvang as 'n oorskot of tekort erken.

Finansiële laste

Die entiteit verwyder 'n finansiële las (of 'n deel van 'n finansiële las) van sy staat van finansiële posisie wanneer dit tenietgedoen word – m.a.w. wanneer die verpligting gespesifiseer in die kontrak afgelos word, gekanselleer word, verstryk of kwytgeskeld word. Van 'n uitruiling tussen 'n bestaande lener en uitlener van skuldinstrumente met wesenlik verskillende voorwaardes word rekenskap gegee as sou die oorspronklike finansiële las tenietgedoen wees en 'n nuwe finansiële las erken word. Op dieselfde wyse word van 'n wesenlike wysiging van die voorwaardes van 'n bestaande finansiële las of 'n deel daarvan rekenskap gegee as sou die oorspronklike finansiële las tenietgedoen wees en 'n nuwe finansiële las erken word.

Die verskil tussen die drabedrag van 'n finansiële las (of deel van 'n finansiële las) tenietgedoen of oorgedra na 'n ander party en die teenprestasie betaal, met inbegrip van enige niekontantbates oorgedra of laste veronderstel, word as 'n oorskot of tekort erken. Van enige laste wat kwytgeskeld, vergewe of deur 'n ander entiteit deur middel van 'n nieruiltransaksie oorgeneem word, word rekenskap gegee ooreenkomstig die Standaard van AERP op Inkomste uit Nieruiltransaksies (Belastings en Oordragte).

1.4 Inventarisse

Inventarisse word aanvanklik teen koste gemeet, behalwe waar inventarisse deur 'n nieruiltransaksie verkry word. Dan is hulle koste hulle billike waarde soos op die datum van verkryging.
Latere inventarisse word gemeet teen koste of netto realiseerbare waarde, wat ook al die laagste.
Inventarisse word gemeet teen koste of heersende vervangingskoste, wat ook al die laagste, waar hulle gehou word vir:

- verspreiding teen geen koste nie of teen 'n nominale bedrag; of
- verbruik in die produksieproses van goedere om versprei te word teen geen koste nie of teen 'n nominale bedrag.

Netto realiseerbare waarde is die beraamde verkoopprys in die gewone verloop van bedrywighede minus die beraamde koste van voltooiing en die beraamde koste nodig vir die verkoop, ruiling of verspreiding.
Die koste van inventarisse word toegeken met behulp van die geweegde kosteformule. Dieselfde kosteformule word gebruik vir inventarisse van 'n soortgelyke aard en nut vir die entiteit.

Rekeningkundige Beleide

1.5 Onvoorsiene laste

Beraming van onvoorsiene laste word gemaak wanneer die entiteit ŉ regsverpligting weens gebeure in die verlede het, dit waarskynlik is dat ŉ uitvloei van hulpbronne nodig sal wees om die verpligting te skik en ŉ betroubare raming van die bedrag verwant aan die verpligting gemaak kan word.

Onvoorsiene laste word nie erken nie. Onvoorsiene gebeurlikhede word in aantekening 20 openbaar gemaak.

1.6 Verpligtinge

Items word as verpligtinge geklassifiseer wanneer die entiteit sigself tot toekomstige transaksies wat normaalweg tot die uitvloei van kontant lei, verbind het.

Openbaarmakings word vereis ten opsigte van onerkende kontraktuele verbintenisse.

Verpligtinge waarvoor openbaarmaking nodig is om ŉ billike aanbieding te verkry, moet openbaar gemaak word in ŉ aantekening by die finansiële state indien die onderstaande kriteria albei nagekom word:

- kontrakte moet nie kanselleerbaar wees nie of slegs teen aansienlike koste kanselleerbaar wees (byvoorbeeld, kontrakte vir instandhoudingsdienste vir rekenaars of geboue); en
- kontrakte moet verband hou met iets anders as die roetine, gewone staatsfunksies van die entiteit – salarisverpligtinge wat met dienskontrakte of verpligtinge rakende maatskaplike sekerheid, is dus uitgesluit.

1.7 Inkomste uit 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 spesifieke kriteria vir die entiteit se aktiwiteite nagekom is. Inkomste uit die lewering van dienste word erken as ŉ oorskot of tekort in verhouding tot die stadium van afhandeling van die transaksie op die verslagdatum.

Ruiltransaksie is ŉ transaksie waarin die entiteit bates of dienste ontvang, of aanspreeklikhede laat uitwis en direk ongeveer die gelyke waarde in ruil aan die ander party gee (hoofsaaklik in die vorm van goedere, dienste of die gebruik van bates).

Meting
Inkomste word gemeet teen die billike waarde van die vergoeding wat ontvang is of ontvangbaar is. Die bedrag word nie as betroubaar meetbaar beskou totdat alle gebeurlikhede in verband met die transaksie afgehandel is nie.

Rente, tantième en dividende
Rente word erken, as ŉ oorskot of tekort, met behulp van die effektiewe rentekoersmetode.

1.8 Inkomste uit nieuitruiltransaksies

Erkennning
ŉ Invloei van hulpbronne uit ŉ nieruiltransaksie wat as ŉ bate erken word, word as inkomste erken, buiten tot die mate wat ŉ aanspreeklikheid ook ten opsigte van dieselfde invloei erken word.

Aangesien die entiteit ŉ huidige verpligting bevredig wat erken word as ŉ aanspreeklikheid met betrekking tot ŉ invloei van hulpbronne uit ŉ nieruiltransaksie wat as ŉ bate erken word, verminder dit die drabedrag van die aanspreeklikheid wat erken word en erken dit ŉ bedrag van inkomste gelyk aan daardie vermindering.

Rekeningkundige Beleide

1.8 Inkomste uit nie uitruiltransaksies (vervolg)

Meting
Inkomste uit ŉ nieruiltransaksie word gemeet teen die bedrag van die toename in netto bates wat deur die entiteit erken word. Wanneer die entiteit weens ŉ nieruiltransaksie ŉ bate erken, erken die entiteit ook inkomste ekwivalent aan die bedrag van die bate gemeet teen die billike waarde daarvan soos op die datum van verkryging, tensy daar ook van die entiteit verwag word om aanspreeklikheid te erken. Waar ŉ aanspreeklikheid erken moet word, sal dit gemeet word as die beste beraming van die bedrag wat nodig is om die verpligting af te betaal op die verslagdatum, en die bedrag van die toename in netto bates, indien enige, wat as inkomste erken word. Wanneer ŉ aanspreeklikheid later verlaag word omdat ŉ belasbare gebeurlikheid plaasvind of ŉ voorwaarde nagekom word, word die bedrag van die verlaging in die las as inkomste erken.

Voorwaardelike toelaes en ontvangste

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

Daar word met rente wat op beleggings verdien is, gehandel ooreenkomstig die voorwaardes van die toekenning. As dit aan die verlener betaalbaar is, word dit as deel van die las aangeteken en indien nie, word dit as rente verdien in die staat van finansiële prestasie erken.

Toekennings wat die entiteit vergoed vir uitgawes wat aangegaan is, word op ŉ stelselmatige grondslag as ŉ oorskot of tekort erken in dieselfde jaar as waarin die uitgawes erken word.

Dienste in natura
Dienste in natura is dienste wat kosteloos deur individue aan entiteite gelewer word, maar wat aan bepalings onderworpe kan wees. Staatsdienspersoneel verleen waardevolle ondersteuning aan hierdie entiteit in die verwesenliking van sy doelwitte. Die diens wat gelewer word, kan betroubaar gemeet word en dit word dus in die staat van finansiële prestasie erken en in die aantekeninge by die finansiële state openbaar gemaak.

Transaksies in buitelandse geldeenhede
Transaksie in ŉ buitelandse geldeenheid word in Rand opgeteken wanneer dit die eerste keer erken word. Die lokowisselkoers tussen die funksionele geldeenheid en die buitelandse geldeenheid op die datum van die transaksie word op die bedrag in die buitelandse geldeenheid toegepas.

Transaksies wat in buitelandse geldeenhede gedenomineer word, word omgeskakel teen die wisselkoers wat op die transaksiedatum geldig was. Monetêre items wat in buitelandse geldeenhede gedenomineer word, word omgeskakel teen die wisselkoers wat op die verslagdatum geldig was. Winste of verliese wat uit transaksies voortspruit, word teen oorskot/tekort verreken.

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

Rekeningkundige Beleide

1.8 Besteding

Finansiële transaksies in bates en laste
Skuld word afgeskryf wanneer dit as oninvorderbaar geïdentifiseer word. Afgeskryfde skulde is beperk tot die hoeveelheid spaargeld en / of onderbesteding van bewilligde fondse. Die afskrywing vind plaas op jaareinde of wanneer fondse beskikbaar is. Geen voorsiening word gemaak vir oninvorderbare bedrae nie, maar bedrae word as 'n openbaarmakingsnota geopenbaar. Alle ander verliese word erken wanneer magtiging verleen is vir die erkenning daarvan.

Vrugtelose en verkwistende uitgawes:

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

Onreëlmatige uitgawes

Onreëlmatige uitgawes word as ŉ uitgawe in die staat van finansiële prestasie erken. Indien die uitgawe nie deur die tersaaklike gesag gekondoneer word nie, word dit as ŉ bate gehanteer tot dit verhaal word of as oninbaar afgeskryf word.

Oordragte en subsidies

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

Opgelope oorskot
Die opgelope oorskot verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige surplusse en tekorte wat gedurende ŉ spesifieke boekjaar gerealiseer word, word teen opgelope oorskot/tekort gekrediteer/gedebiteer. Aanpassings van ŉ vorige jaar wat met inkomste en besteding verband hou, word teen opgelope oorskot gedebiteer/gekrediteer wanneer retrospektiewe aanpassings gemaak word.

1.9 Begrotingsinligting

Die goedgekeurde begroting word op ŉ kontantbasis voorberei en aangebied deur ekonomiese klassifikasie wat met prestasieuitkomsdoelwitte verbind is.

Die goedgekeurde begroting dek die fiskale tydperk van 2019/04/01 tot 2020/03/31.

Die finansiële jaarstate en die begroting is nie op dieselfde basis van rekeningkunde nie, en daarom is ŉ vergelyking met die begrote bedrae vir die verslagtydperk ingesluit by die Staat van Vergelyking van Begroting en Werklike Bedrae.

1.10 Verwante partye

Verwante party is ŉ persoon of ŉ entiteit met die vermoë om die ander party te beheer of gesamentlike te beheer, of om beduidende invloed oor die ander party uit te oefen, of *vice versa*, of ŉ entiteit wat aan gemeenskaplike beheer of gesamentlike beheer onderworpe is.

Beheer is die mag om die finansiële en bedryfsbeleide van ŉ enteiteit te beheer om sodoende voordele uit die entiteit se aktiwiteite te ontvang.

Gesamentlike beheer is die ooreengekome deel van beheer oor ŉ aktiwiteit deur middel van ŉ bindende ooreenkoms en bestaan slegs wanneer die strategiese finansiële en bedryfsbesluite met betrekking tot die aktiwiteit die eenparige toestemming vereis van die partye wat in beheer is.

Transaksies tussen verwante partye is ŉ oordrag van hulpbronne, dienste of verpligtings tussen die entiteit wat verslag doen en ŉ verwante party, ongeag of ŉ prys gehef word.

Beduidende invloed is die mag om deel te neem aan die entiteit se besluite rakende finansies sowel as aan bedryfsbesluite, maar is nie beheer oor daardie beleide nie.

Bestuur is die persone wat verantwoordelik is vir beplanning, leidinggewing en beheer oor die aktiwiteite van die entiteit, met insluiting van diegene belas met die bestuurstoesig oor die entiteit in ooreenstemming met wetgewing, in gevalle waar daar van hulle verlang word om sodanige funksies te verrig.

Rekeningkundige Beleide

1.14 Verwante partye (vervolg)

Naby familielede van ŉ persoon word beskou as daardie familielede wat na verwagting ŉ invloed kan hê of wat deur daardie bestuur beïnvloed kan word in hulle transaksies met die entiteit.

Die entiteit is vrygestel van openbaarmakingsvereistes met betrekking tot transaksies met verwante partye indien die transaksie binne die gewone verhouding tussen verskaffer en/of kliënt/ontvanger plaasvind op voorwaardes en bepalings wat nie meer of minder gunstig is as dié wat redelik verwag kan word deur die entiteit aanvaar is nie, indien onderhandelinge met daardie individuele entiteit of persoon onder dieselfde omstandighede en op dieselfde voorwaarde en bepalings is binne die gewone bedryfsparameters wat bepaal is deur die regsmandaat van die entiteit wat verslag doen.

Waar die entiteit in ooreenstemming met die bostaande vrygestel is van die openbaarmakings, maak die entiteit narratiewe inligting oor die aard van die transaksies en die verwante uitstaande saldo's openbaar om die gebruikers van die entiteit se finansiële state in staat te stel om die effek van transaksies met verwante partye op die finansiële jaarstate te verstaan.

1.15 Gebeure na die verslagdatum

Gebeure na die verslagdatum is daardie gebeure, gunstig sowel as ongunstig, wat plaasvind tussen die verslagdatum en die datum waarop toestemming verleen word dat die finansiële state uitgereik kan word. Twee soorte gebeure kan geïdentifiseer word:

- gebeure wat bewys lewer van toestande wat op die verslagdatum bestaan het (die aanpassing van gebeure na die
- verslagdatum); en
- die gebeure wat ŉ aanduiding is van toestande wat na die verslagdatum ontstaan het (die nie-aanpassing van gebeure na die verslagdatum).
- Die entiteit sal die bedrag wat in die finansiële state erken word, aanpas om aanpassingsgebeure na die verslagdatum te weerspieël sodra die gebeurtenis plaasgevind het.
- Die entiteit sal die aard van die gebeure en ŉ beraming van die finansiële effek daarvan openbaarmaak of ŉ verklaring sal gemaak word dat sodanige beraming nie met betrekking tot alle wesenlike nie-aanpassingsgebeure gemaak kan word nie, waar nie-openbaarmaking ŉ invloed kan hê op die ekonomiese besluite van gebruikers wat op grond van die finansiële state geneem word.

1.16 Belasting op Toegevoegde Waarde (BTW)

Die entiteit is vrygestel van registrasie vir BTW. As enige befondsing egter ontvang word wat vereis dat die entiteit as ŉ BTW handelaar moet registreer, sal sodanige aansoek ingedien word.

Aantekeninge by die Finansiële Jaarstate

	2020 R '000	2019 R '000

2. Nuwe standaarde en interpretasies

2.1 Standaarde en interpretasies effektief en van krag in die lopende jaar

In die lopende jaar het die entiteit die volgende standaarde en interpretasies, wat vir die huidige boekjaar van krag is en wat op
die werksaamhede betrekking het, aanvaar:

Standaard/Interpretasie:	Effektiewe datum: Jaar begin op of na	Verwagte uitwerking:
• AERP 1 (soos gewysig 2018): Aanbieding van Finansiële State	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie.
• AERP 2 (soos gewysig 2018): Kontantvloeistate wysiginng is nie wesenlik nie.	01 April 2019	Die uitwerking van die .wysiging is nie wesenlik nie
• AERP 3 (soos gewysig 2018): Rekeningkundige beleid, Veranderinge in Rekeningkundige Skattings en Foute	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie.
• AERP 9 (soos gewysig 2018): Inkomste van ruiltransaksies	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie.
• AERP 12 (soos gewysig 2018): Inventarisse	01 April 2019	Die uitwerking van die Wysiging is nie wesenlik nie.
• AERP 14 (soos gewysig 2018): Gebeure na die verslagdoeningsperiode	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie..
• AERP 19 (soos gewysig 2018): Voorsienings, Voorwaardelike Laste en Voorwaardelike Bates	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie.
• AERP 23 (soos gewysig 2018): Inkomste uit nieruiltransaksies	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie..
• AERP 24 (soos gewysig 2016): Aanbieding van begrotings-inligting in finansiële state	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie.
• AERP 104 (soos gewysig 2018): Finansiële Instrumente	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie.
• AERP 20: Verwante partye	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie.
• AERP 32: Dienste Konsessie Reëlings: Gewer	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie .
• AERP 108: Statutêre Ontvangste	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie.
• AERP 109: Rekeningkunde deur Hoofde en Agente	01 April 2019	Die uitwerking van die wysiging is nie wesenlik nie.

Aantekeninge by die Finansiële Jaarstate

2. Nuwe standaarde en interpretasies (vervolg)

Standaarde en interpretasies uitgereik maar nog nie van krag nie

Die entiteit het nie die onderstaande standaarde en interpretasies wat gepubliseer was en gebiedend was vir die entiteit se rekeningkunde tydperke beginnende op of na 01 April 2020 of vir later tydperke, toegepas nie:

Standaard/interpretasie:	Effektiewe datum: Jare begin op of na	Verwagte impak:
• AERP 34: Afsonderlike Finansiële State	01 April 2020	Onwaarskynlik dat daar ‘n wesenlike impak sal wees
• AERP 35: Gekonsolideerde Finansiële State	01 April 2020	Onwaarskynlik dat daar ‘n wesenlike impak sal wees
• AERP 36: Beleggings in geassosieerdes en gesamentlike ondernemings	01 April 2020	Onwaarskynlik dat daar ‘n wesenlike impak sal wees
• AERP 37: Gesamentlike Reëlings	01 April 2020	Onwaarskynlik dat daar ‘n wesenlike impak sal wees
• AERP 38: Openbaarmaking van belange in ander entiteite	01 April 2020	Onwaarskynlik dat daar ‘n wesenlike impak sal wees

Aantekeninge by die Jaarlikse Finansiële State

	2020 R '000	2019 R '000

3. Kontant en kontantekwivalente

Kontante en kontantekwivalente bestaan uit:

Banksaldo's	249	268
Korttermyndeposito's	6 757	6 326
	7 006	**6 594**

Kredietgehalte van kontant in die bank en korttermyndeposito's, met uitsondering van kontant voorhande

Kontant en kontantekwivalente bestaan uit kontant en hoogs likiede korttermynbeleggings by geregistreerde bankinstellings met 'n termynverloop van drie maande of minder, en wat aan onbeduidende rentekoersrisiko onderhewig is. Die drabedrag van hierdie bates is by benadering hulle billike waarde.

4. Inventarisse

Inventaris	121	122

Die inventaris bestaan uit keramiekteëls wat gebruik word om erfenisterreine te identifiseer. Gedurende die oorsigjaar is 5 teëls gratis versprei.

5. Ontvangbare rekeninge van ruiltransaksies

Handelsdebiteure	89	89
Opgelope rente	19	4
	108	**93**

Ontvangbare rekeninge word teen geamoritseerde koste geklassifiseer. Die billike waarde van ontvangbare transaksies word benader hul billike waarde.

6. Ontvangbare rekeninge van nieuitruiltransaksies

Ander ontvangbare bedrae uit nieruilinkomste	-	500

Gedurende die boekjaar 2018/19 is 'n bykomende oordragbetaling ontvang van die Departement van Kultuursake en Sport vir die projek vir die Wêrelderfenisbenoemingsdossier wat in die boekjaar 2019/20 gedoen is.

7. Betaalbare rekeninge van ruiltransaksies

Betaalbare handelsrekeninge	5	7

Betaalbare rekeninge word teen geamortiseerde koste geklassifiseer. Die drabedrag van betaalbare transaksies benader hul billike waarde.

8. Onbestede voorwaardelike toelaes

Onbestede voorwaardelike toelaes en ontvangste bestaan uit:

Onbestede voorwaardelike toelaes en kwitansies

Onbestede voorwaardelike toelaag – Nasionale Loteryraad	144	144
Onbestede voorwaardelike toelaag – Nasionale Departement van Toerisme	21	21
Onbestede voorwaardelike toelaag – VS toelaag	241	-
	406	**165**

Aantekeninge by die Jaarlikse Finansiële State

Voorwaardelike toelae ontvang:
1. Voorwaardelike toelae ontvang van Nasionale Loteryraad vir die bewaringsbestuurplan-projek by Bobbejaanpunt
2. Nasionale Departement van Toerisme vir die verklarende borde by die Gugulethu Sewe-gedenkteken
3 Toekenning vir Amerikaanse kulturele bewaring: vir die bewaring van Diepkloof Rock Shelter, 'n provinsiale erfenisgebied wat benoem word tot 'n wêrelderfenisgebied.

Aantekeninge by die Jaarlikse Finansiële State

	2020 R '000	2019 R '000
9. Erfenis-aansoekgelde		
Erfenis-aansoekgelde	848	839
10. Rente inkomste		
Rente ontvang	528	504
11. Ander inkomste uit nie uitruiltransaksies		
Skenking: dienste in natura	586	590
Dienste in natura word verder verduidelik in Nota 16		
12. Gebruik van voorwaardelike toelae		
Gebruik van voorwaardelike toelae – Nasionale Loteryraad	-	372
Gebruik van voorwaardelike toelae – Nasionale Departement van Toerisme	-	179
	-	**551**
13. Oordragte en subsidies ontvang		
Oordragte en subsidies ontvang	1 844	2 236
Die entiteit het gedurende 2018/19 'n addisionele oordragbetaling van R500 000 ontvang van die Departement van Kultuursake en Sport vir die Wêrelderfenisbenoemingsdossier.		
14. Ouditgelde		
Eksterne oudit	77	87
15. Konsultasie- en professionele gelde		
Konsultasie- en professionele gelde	949	1 485
16. Algemene Uitgawes		
Advertensies	51	112
Bankkostes	3	3
Koerierdienste	29	-
Werknemerkoste: dienste in natura	586	590
Onthaal	369	341
Geskenke en toekennings	13	-
Regsgelde	210	427
Drukwerk en skryfbehoeftes	119	84
Seminare en werksessie	-	8
Hernuwing van sagtewarelisensie	39	31
Reis en verblyf	466	303
Toerusting <R5 000	1	-

	2020 R '000	2019 R '000

16. Algemene uitgawes (vervolg)

Advertensies:
Gedurende die 2018/19 jaar het die entiteit gepersonaliseerde muurbaniere en promosie-artikels aangekoop.

Koerierdienste:
Permitte is gedurende die oorsigjaar via 'n koerierdiens aan aansoekers gelewer.

Werknemerskoste: diens in natura:
Die afname is te wyte aan die feit dat 1 amptenaar gedurende die jaar bedank het. Amptenare van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies verbonde aan die Erfenis Wes-Kaap. Afdelingspersoneel wat die openbare entiteit ondersteun, sluit in die finansiële hoof, direkteur: museums, erfenis- en geografiese name, lynfunksie in die bogenoemde direktoraat, asook 'n toegewyde span vir finansiële bestuur wat die finansiële hoof ondersteun. Terwyl lynfunksiepersoneel en senior bestuurders 'n dubbele rol vervul, is die finansiële bestuurspan toegewyd aan die openbare entiteit. Vanweë die tweeledige rol wat die meeste van die bogenoemde personeel vervul, is dit moeilik om die tyd wat aan die Openbare Entiteite bestee word, toe te deel. Die diens in natura wat verband hou met hul salarisse kan gevolglik nie betroubaar gemeet word nie. Die erkenning het dus slegs betrekking op die toegewyde finansiespan wat die finansiële hoof ondersteun in die uitvoering van haar rol as finansiële hoof aan die openbare entiteit en die departement. Die bedrag wat geopenbaar word, is dus slegs die diens in natura wat deur die finansiële span gelewer word.

Vermaak:
Die afwyking is te danke aan vergaderings as gevolg van die toename in die aantal vergaderings wat gedurende die verslagjaar gehou is, vergeleke met die vorige jaar.

Geskenke en toekennings:
Sertifikate is aan die einde van hul termyn gedurende die verslagjaar aan lede gegee.

Regskoste:
Minder gedinge en hofsake is gedurende die verslagjaar behandel.

Drukwerk en skryfbehoeftes:
Die toename is te danke aan die druk van die Strategiese plan asook die aankoop van kwitansieboeke, seëls en skryfbehoeftes wat nie in die vorige jaar ingesluit is nie.

Reis en verblyf:
Brandstofverhoging gedurende die jaar onder oorsig tesame met ekstra reis na die verskillende terreine.

Aantekeninge by die Jaarlikse Finansiële State

	2020 R '000	2019 R '000

17. Ledegelde

Annas, R	14	19
Attwell, M	33	3
Bailey, E	19	-
Baumann, N	24	21
Belter, D	15	-
Buttgens, P	35	44
Black, W	8	6
Carlsen, R	11	-
Collier, M	7	-
De Kock, S	22	8
De Swardt, I	11	15
De Waal, J	29	32
Dugmore-Strom, K	-	39
Dumbrell, K	53	17
Fataar, M	4	-
Galimberti, M	-	2
Gribble, J	19	22
Gibbs, D	34	39
Hermansen, S	10	1
Irving, N	-	38
Jacobs, G	61	75
Johnston, S	14	-
Knight, J	25	-
Lavin, J	7	8
Le Grange, L	-	33
Leshoro, T	12	19
Makeka, M	25	-
Malan, A	42	46
Martin, R	27	8
Mangiagalli, B	-	14
Mavumengwana, S	53	57
Mdludlu, M	23	-
Mgijima, B	14	-
Milandri, L	12	-
Moffette, A	6	13
Muller, C	83	57
Mutti, B	14	37
Myakala, V	16	-
Narainne, G	9	-
Ndhlovu, B	1	-
Nyikosa, M	-	25
Orton, J	16	15
Pansegrouw, C	6	10
Peters, W	11	-
Ruiters, R	19	29
Samie, Q	-	11
Saunders, D	42	35
Scurr, M	46	51
Smart, C	13	29
Smidt, I	13	47
Smith, R	3	-
Snelling, C	54	79
Thomas, G	28	24
Todeschini, F	-	5
Van de Merwe, H	40	3
Van Graan, A	24	20
Vermeulen, F	40	39
Webley, L	56	47
Williams, G	-	34

Aantekeninge by die Jaarlikse Finansiële State

	2020 R '000	2019 R '000
17. Ledegelde (vervolg)		
Wolters, M	4	-
	1 207	**1 176**

Die afwyking is te wyte aan 'n oorvleueling in lede, aangesien nuwe lede gedurende die verslagjaar aangestel is.

Naam regstelling:
Dugmore-Strom, K is voorheen verkeerdelik in die 2018/19 finansiële state as Strom, K aangeteken.

18. Kontant gegenereer uit werke

(Tekort) oorskot	(313)	73
Aanpassings vir:		
Gebruik van voorwaardelike toelae	-	(551)
Verspreiding van voorraad	-	1
Veranderinge in bedryfskapitaal:	1	1
Inventarisse		
Ontvangbare rekeninge van uitruiltransaksies	(15)	47
Ander ontvangbare rekeninge van nieruiltransaksies	500	(500)
Betaalbare rekeninge van ruiltransaksies	(2)	(93)
Onbestede voorwaardelike toelae en ontvangste	241	-
	412	**(1 022)**

19. Verpligtinge

Gemagtigde bedryfsuitgawes

Goedgekeur en gekontrakteer		
• Africa Web - Website hosting	32	6
• Cedar Tower Services	-	44
• Joline Young Heritage Consultancy	40	224
• Eco Africa Environmental Consultants (Pty) Ltd	172	319
• Archeo - Adventures: CMP for Early Farmsteads	33	94
• Yolk designs	13	-
• SSA ADS Pty LTD	114	-
• Vidamemoria Heritage Consultancy: Princess Vlei	55	-
• Vidamemoria Heritage Consultancy : 5 Provincial Heritage Sites	81	-
• Square One Landscape Architects	75	-
	615	**687**

Totale bedryfsverpligtinge		
• Goedgekeur en gekontrakteer	615	687
	615	**687**

Hierdie besteding sal befonds word uit:

Totale verpligtinge		
Gemagtigde bedryfsbesteding	615	687

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20. Voorwaardelike aanspreeklikheid

MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v MINISTER VAN KUNS EN KULTUUR en Ander, saak 46055/15

Dit hou verband met 'n hofsaak wat by 'n hooggeregshof in Noord-Gauteng aanhangig gemaak is. Die saak hou verband met 'n besluit wat deur HWC geneem is om nie die beplande luukse behuisingsontwikkeling, hersonering en onderverdeling van regte na 'n eiendom wat 'n provinsiale erfenisterrein is, goed te keur nie. HWC word as 'n derde verweerder aangehaal. Die eienaars het 'n dagvaarding uitgereik om die koste wat hulle op die grond bestee het, te verhaal omdat hulle beweer dat die verklaring hul eiendomsreg beperk en 'n konstruktiewe onteiening moet wees. Die verhoor is in Julie 2019 aangehoor en is afgesluit met die slotbetoë in Januarie 2020. Die hof het die beskuldigdes ten gunste daarvan bevind. Na die uitspraak is 'n bevel van appèl toegestaan. As die eis slaag by die Hoogste Hof van Appèl, word HWC se aanspreeklikheid op R8,2 miljoen geraam.

20. Verwante partye

Verhoudings

- Primêre Befondser	Departement van Kultuursake en Sport
- Strategiese Vennoot	Wes-Kaapse Kultuurkommissie
- Strategiese Vennoot	Wes-Kaapse Taalkomitee

Die Departement van Kultuursake en Sport verskaf akkommodasie vir Erfenis Wes-Kaap om hulle administratiewe en finansiële funksies te verrig.

Transaksies met verwante partye **Inkomste ontvang van verwante party**		
Departement van Kultuursake en Sport	1 844	2 236

20. Risikobestuur

Die entiteit se aktiwiteite stel dit bloot aan ’n verskeidenheid finansiële risiko’s: markrisiko billikewaarde-rentekoersrisiko, kontantvloei-rentekoersrisiko), kredietrisiko en likiditeitsrisiko.

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom wanneer dit betaalbaar is nie. Ingevolge die leningsvereistes verseker die entiteit dat voldoende fondse beskikbaar is om verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande rekeninge betaalbaar, word binne 30 dae vanaf die verslagdatum betaal.

Sensitiwiteitsanalise

As die rentekoerse op finansiële instrumente met veranderlike koers 1% hoër / laer was met alle ander veranderlikes konstant, sou die surplus vir die jaar R70 054 hoër / laer gewees het.

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty nie hulle kontraktuele verpligtinge sal nakom nie, wat tot ’n finansiële verlies vir die entiteit kan lei. Die entiteit het ’n beleid aanvaar waarvolgens slegs met kredietwaardige partye sake gedoen word.

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

Geen kredietperke is gedurende die verslagtydperk oorskry nie en bestuur verwag nie enige verliese weens nieprestasie deur hierdie teenpartye nie.

Maksimum blootstelling aan kredietrisiko.

22. Risikobestuur (vervolg)

Markrisiko
Die entiteit word nie aan markrisiko blootgestel nie, omdat krediteure binne 30 dae ná ontvangs van ’n faktuur betaal moet word soos deur die Tesourieregulasies en die WOFB vereis word.

Rentekoersrisiko
Die entiteit se risikoprofiel bestaan uit vaste- en swewende koerslenings en banksaldo’s wat die entiteit aan billikewaarde-rentekoersrisiko en kontantvloei-rentekoersrisiko blootstel, en kan as volg opgesom word:

Finansiële bates
Ontvangbare rekeninge is teen ’n vaste rentekoers. Die bestuur hanteer rentekoersrisiko deur voordelige koerse vir swewende koerslenings te onderhandel en waar moontlik van vastekoerslenings gebruik te maak.

Die bestuur se beleid behels ook die balansering van die rente op batelenings met die rente betaalbaar op laste.

Kontantvloei-renterisiko

Finansiële instrument	Verskuldig in minder as een jaar	Verskuldig in een tot twee jaar	Verskuldig in twee tot drie jaar	Verskuldig in drie tot vier jaar	Verskuldig na vyf jaar
Gewone kredietinstellings : kontant in huidige bankinstellings Betaalbare kredietrekeninge – Verlengde kredietvoorwaardes	7 006	-	-	-	-
	(5)	-	-	-	-
Netto bedrag	7 001	-	-	-	-
Verby betaaldatum maar nie voorsien nie	-	-	-	-	-

Finansiële instrument 032020	Lopend	Verskuldig binne1-30 dae	Verskuldig binne 31-60 dae	Verskuldig binne 61-90 dae	Verskuldig binne 90+ dae	Totaal
Handel en ander ontvangbare rekeninge – gewone kredietvoorwaardes	-	-	-	-	89	89
	-	-	-	-	89	89

Finansiële instrument 032019	Lopend	Verskuldig binne 1-30 dae	Verskuldig binne 31-60 dae	Verskuldig binne 61-90 dae	Verskuldig binne 90+ dae	Totaal
Handel en ander ontvangbare rekeninge – gewone kredietvoorwaardes						
Handel en ander ontvangbare rekeninge - nieuitruiltransaksies						

Aantekeninge by die Jaarlikse Finansiële State

-	-
	-
	89
	89
500	-
	-
	-
	-
	500

500	-	-	-	89	589

23. B-BBEE Prestasie

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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24. Begrotingsverskille

Wesenlike verskille tussen begroting en werklike bedrae

Begrotingsaanpassing:

Gedurende die boekjaar 2019/20 is 'n begrotingsaanpassing van R3 231 miljoen tot R3 561 miljoen gemaak. 'n Totale verhoging van R330 000. Dit is hoofsaaklik te wyte aan toename in vergaderings en bykomende projekte wat gedurende die verslagjaar begin is.

24.1 – Erfenis-aansoekgelde:
Die afwyking is hoofsaaklik te wyte aan 'n afname in aansoeke wat teen die einde van die finansiële jaar ontvang is as gevolg van berigte oor COVID-19 en die sluiting van die ontvangs in reaksie op die verklaring van die nasionale ramp.

24.2 - Rente-inkomste:
Die afwyking is hoofsaaklik toe te skryf aan meer reserwes beskikbaar in die bank as gevolg van die afname in uitgawes wat verband hou met projekte gedurende die verslagjaar.

24.3 - Ander inkomste - Beleggings:
Gedurende die jaar is fondse uit die beleggingsrekening verskuif om die vereiste uitgawes te dek.

24.4 - Ander inkomste uit nieruiltransaksies:
Die afwyking is hoofsaaklik toe te skryf aan die skenking van GRAP 23 / werknemerskoste vir diens in natura wat van die Departement van Kultuursake en Sport ontvang is. Verwys na aantekening 16 vir besonderhede.

24.5 - Algemene koste:
Die afwyking is hoofsaaklik te wyte aan nieruiltransaksies: die skenking van GRAP 23 / koste van werknemers vir diens in natura wat van die Departement van Kultuursake en Sport ontvang is. Verwys na aantekening 16 vir besonderhede.

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