Western Cape Government

ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape

Heritage Western Cape

Annual Report
2023/2024

The image contained on the cover of Heritage Western Cape's Annual Report 2023/2024:
Mosterts Mill, Rhodes: Drive, Rhodes Ave, Bishopscourt, Cape Town (33.9521° S, 18.4662° E)

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MOSTERT'S MILL FOLLOWING FIRE ON 18 APRIL 2021

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 8000
POSTAL ADDRESS	P. O. Box 1665 Cape Town 8000
TELEPHONE NUMBER/S	+27 21 483 9598
FAX NUMBER	+27 21 483 9845
EMAIL ADDRESS	ceoheritage@westerncape.gov.za
WEBSITE ADDRESS	www.hwc.org.za
EXTERNAL AUDITORS	Auditor General of South Africa 19 Park Ln Milnerton Cape Town 7441
BANKERS	Nedbank: 85 St Georges Mall, Cape Town City Centre, Cape Town, 8001 Absa: Private Bag X9067 Corp Gauteng, Cape Town
COMPANY/ BOARD SECRETARY	N/A

2. LIST OF ABBREVIATIONS/ACRONYMS

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
EoDB	Ease of Doing Business
EPWP	Expanded Public Works Programme
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
EXCO	Executive Committee
FCPD	Fixed Capital Property Development
GRAP	Generally Recognised Accounting Practice
HIA	Heritage Impact Assessment
HWC	Heritage Western Cape
HOMS	Heritage Officers Meetings
IACOM	Impact Assessment Committee
IGIC	Inventories, Grading and Interpretations Committee
MEC	Member of the (Provincial) Executive Council
MTEF	Medium-Term Expenditure Framework
NBRBSA	National Building Regulations and Building Standards Act
NEMA	National Environmental Management Act
NHRA	National Heritage Resources Act
NID	Notification of Intent to Develop
NPA	National Prosecuting Authority
OSD	Occupation Specific Dispensation
PAIA	Promotion of Access to Information Act
PDIA	Problem Driven Iterative Adaptation
SAHRA	South African Heritage Resources Agency
SAHRIS	South African Heritage Resources Information System

3. FOREWORD BY THE CHAIRPERSON

As Chairperson of Heritage Western Cape, it is my privilege to introduce the Annual Report for the year 2023/2024. This report reflects the collective efforts and achievements of our dedicated team in fulfilling our mission to preserve, protect, and promote the heritage of the Western Cape.

At Heritage Western Cape, our role is multifaceted. We serve as the provincial heritage resources authority, responsible for identifying, managing and safeguarding the diverse heritage resources of our province. Our mandate, derived from the Constitution of the Republic of South Africa, the Western Cape Provincial Constitution, and the National Heritage Resources Act, guides our actions in ensuring that our heritage is conserved for future generations.

The Council of Heritage Western Cape plays a vital role in overseeing the management and promotion of heritage resources. Comprised of passionate individuals with diverse expertise and backgrounds, the Council provides strategic direction, governance, and oversight to the entity. Through our collective efforts, we strive to make informed decisions that balance the preservation of heritage with the needs of our evolving society.

Throughout the year, our Council has worked tirelessly to address the challenges and opportunities that arise in heritage management. We have engaged with stakeholders, collaborated with partners, and implemented initiatives to enhance the efficiency and effectiveness of our operations and mandate. Our commitment to transparency, accountability, and stakeholder engagement remains unwavering as we continue to serve the people of the Western Cape.

Looking to the medium to long term, Heritage Western Cape is strategically focused on ensuring that heritage conservation and promotion contribute to the socio-economic development goals of the province. In line with the National Heritage Resources Act and the key provincial policies of the Western Cape Government, HWC aims to continue creating an enabling environment for such opportunities with a highly efficient and effective integrated heritage resources management system in place. This approach aims not only to ensure the preservation of our significant heritage resources in the province, which is paramount to the role of the provincial heritage resources authority, but also to contribute to building a more inclusive and economically vibrant society wherein our heritage is identified, promoted, and celebrated.

This Annual Report serves as a testament to our ongoing dedication and the progress we have made in fulfilling our mandate and strategy. It provides a comprehensive overview of our activities, achievements, challenges, and outlook. I am proud of the accomplishments highlighted in this report and grateful for the dedication of our Council and committee members, staff, partners, and stakeholders who have contributed to our success.

As we reflect on the past year and look to the future, I am confident that Heritage Western Cape will continue to play a pivotal role in preserving and celebrating the rich heritage of our province. Together, we will remain steadfast in our commitment to ensuring that our heritage resources are conserved and valued for generations to come.

Chairperson of Council
Reyhana Gani
Date: 31 August 2024

4. CHIEF EXECUTIVE OFFICER'S OVERVIEW

Introduction

Heritage Western Cape (HWC) stands as the beacon of heritage preservation and promotion in the Western Cape, entrusted with the monumental task of safeguarding our cultural legacy. As the provincial heritage resources authority, our mission is deeply rooted in constitutional mandates and the National Heritage Resources Act (NHRA), guiding our efforts to manage and promote the diverse tapestry of heritage resources across our region. In this overview, we reflect on the strides taken and the challenges faced during the 2023/2024 financial year.

Spending trends

Programme	2023/24			2022/23		
	Budget	Actual expenditure	(Over)/ under expenditure	Budget	Actual expenditure	(Over)/ under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and services	2 727	2 722	5	2 648	1 585	1 063
Total	**2 727**	**2 722**	**5**	**2 648**	**1 585**	**1 063**

Capacity constraints challenges Facing the Public Entity

Amidst our endeavours, challenges have emerged, testing the resilience of our entity. The management of Grade III heritage resources, envisaged as the responsibility of local authorities in the NHRA, continues to demand considerable attention and resources from HWC.

Additionally, the pervasive impact of load shedding posed operational challenges concerning meeting schedules, as most meetings of Council and committees have been hosted online. While we've implemented business continuity measures to mitigate these challenges, the energy crisis remained an ever present concern, necessitating ongoing adaptation and resilience.

Discontinued key activities/activities to be discontinued

As part of an ongoing strategic realignment, HWC has continued the process of transitioning the management of Grade III heritage resources to local authorities. This change reflects a concerted effort to enhance efficiency and ensure that heritage resources of local significance are managed more effectively at the local level. Grade III heritage resources, which are of local significance, have historically been managed by HWC. However, in line with the NHRA and to promote local efficiency, HWC has been working towards delegating these responsibilities to appropriate local authorities, especially the City of Cape Town.

New proposed key activities

HWC is implementing QR codes at provincial heritage sites to provide visitors with easily accessible information about the historical and cultural significance of these locations. This technology driven initiative aims to improve public engagement and education by offering detailed narratives, historical data, and multimedia content directly through visitors' smartphones.

HWC representatives have joined the Provincial Ease of Doing Business (EoDB) Task Team, a group working to cut systemic constraints and reduce red tape within government and its agencies. This involvement is part of HWC's broader strategy to support economic growth and job creation by making heritage related processes more efficient.

Supply Chain Management

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

All concluded unsolicited bid proposals for the year under review

None.

Whether SCM processes and systems in place

HWC is able to manage resources effectively, mitigate risks, and maintain the integrity of its operations through its SCM processes. Regular audits and continuous improvements in the SCM process further underscore HWC's commitment to upholding high standards of governance and operational excellence.

Challenges experienced

The retention of qualified staff emerged as a critical issue, exacerbated by competitive salaries offered by local and national government. To address this, we've begun prioritising the wellbeing of our team members and implementing non-monetary incentives aimed at fostering a supportive and fulfilling organisational culture.

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

HWC received a clean audit for the previous financial year.

Outlook/plans to address financial challenges

Looking ahead, HWC remains steadfast in its commitment to serving the public and advancing heritage preservation and promotion in the Western Cape. The demand for accessible services, economic growth, and social wellbeing underscores the continued relevance and importance of our work.

Our strategic objectives for the coming year remain clear: building an efficient heritage resources management system, identifying and declaring significant heritage resources as Provincial Heritage Sites, and strengthening collaborative partnerships with municipalities and conservation bodies. Through targeted outreach programmes and community engagement initiatives, we aim to underscore the positive impact of heritage in addressing social issues.

Events after the reporting date

None.

Economic viability

HWC economically viable and operationally stable through ongoing support from the Department of Cultural Affairs and Sport. This support is crucial in the form of an operational subsidy, which ensures that HWC can maintain its core functions and services effectively. Additionally, the secondment of staff from the department provides HWC's human resource capacity, allowing it to manage its workload and address heritage related matters efficiently.

Achievements

Despite challenges, the resilience and dedication of the HWC team have yielded significant achievements throughout the year. Processing a total of 2 218 heritage applications underscores our commitment to efficient service

delivery. Through streamlined procedures and updated application forms, we have enhanced the accessibility and effectiveness of our review processes, ensuring timely responses to heritage related inquiries and initiatives.

Our focus on site inspections, particularly of significant heritage sites, has yielded valuable insights and informed targeted conservation efforts. Collaborative engagements with property owners and government entities, including the Western Cape Department of Infrastructure, have facilitated proactive measures to preserve and protect these significant cultural assets.

Moreover, our partnership with the City of Cape Town has yielded promising results in the delegation of local heritage resource management. By working closely with municipal authorities, we have advanced initiatives aimed at enhancing efficiency in the management of Grade III heritage resources at the local government level.

Initiatives stemming from our participation in the Fixed Capital Property Development Team and Lean Management training have further bolstered our efforts. From processing exemptions for specific development areas to streamlining permit processes, these initiatives underscore our commitment to innovation and collaboration in heritage management.

Acknowledgement/s appreciations

I extend my deepest gratitude to our stakeholders, partners, Council and committee members, and the dedicated team of staff at HWC for their unwavering commitment and tireless efforts. Together, we continue to preserve and celebrate the rich heritage of the Western Cape, striving for excellence and positive societal impact in all our endeavours.

Chief Executive Officer
Michael Janse van Rensburg
Date: 31 August 2024

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

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

- All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General.
- The annual report is complete, accurate and is free from any omissions.
- The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- The Annual Financial Statements (Part F) have been prepared in accordance with the 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 conclusion on the annual financial statements.

In our conclusion, 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 2024.

Yours faithfully

Chief Executive Officer
Michael Janse van Rensburg
Date: 31 August 2024

Chairperson of Council
Reyhana Gani
Date: 31 August 2024

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 as 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 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 consider the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and inter-governmental relations	Heritage Western Cape co-operates with all spheres of government. In terms of its mandates, HWC works in close co-operation with the Department of Cultural Affairs and Sport, the South African Heritage Resources Agency (SAHRA) and local authorities 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	Direct Responsibility of Heritage Western Cape
Constitution of the Republic of South Africa, 1996	
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 70	Provincial legislation must provide for the establishment and reasonable funding, within the province's available resources, of a cultural council or councils for a community or communities in the Western Cape, sharing a common cultural and language heritage.
Section 81	Heritage Western Cape must implement policies to actively promote and maintain the welfare of the people of the Western Cape, specifically regarding 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

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 • gives members of the public guidance on the grounds to review the decisions of administrators in court.

Legislation	Reference	Description
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 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 Regulations	PN 336 of 25 October 2002, PN 298 of 29 August 2003, PN 212 of November 2004, PN 106 of 31 March 2005. PN 7497/2015 of September 2015.	Regulations provide for the practical implementation of heritage management in the Western Cape.

7.3 Policies

Policy	Description
Code of Conduct for HWC Members	The primary purpose of the Code is to promote exemplary conduct amongst members to give the HWC institutional credibility.
Financial Delegations	Delegations of power issued by the Accounting Authority in terms of section44(1) and 44(2) of the Public Finance Management Act, 1999
SCM Delegation	Delegations of power issued by the Accounting Authority in terms of section44(1) and 44(2) of the Public Finance Management Act, 1999
Materiality Framework	The Accounting Authority is required to develop and agree on a framework of acceptable levels of materiality and significance with the Executive Authority in consultation with external auditors.
Fraud Prevention Plan	The policy provides response mechanisms to report investigate and resolve incidents of fraud which impact on the Entity

Policy	Description
Enterprise Risk Management Strategy and Implementation Plan	To give effect to the requirements of the PFMA, Act 1 of 1999, section 51(1)(a)(i) which states that the accounting authority must ensure that the entity has and maintains an effective and efficient and transparent system of financial and risk management and internal control.
Remuneration of Members	To facilitate payment to members of the HWC nominated to attend conferences, projects, meetings, and workshops on behalf of the Entity.
Supply Chain Management Policy	To regulate supply chain management within the entity

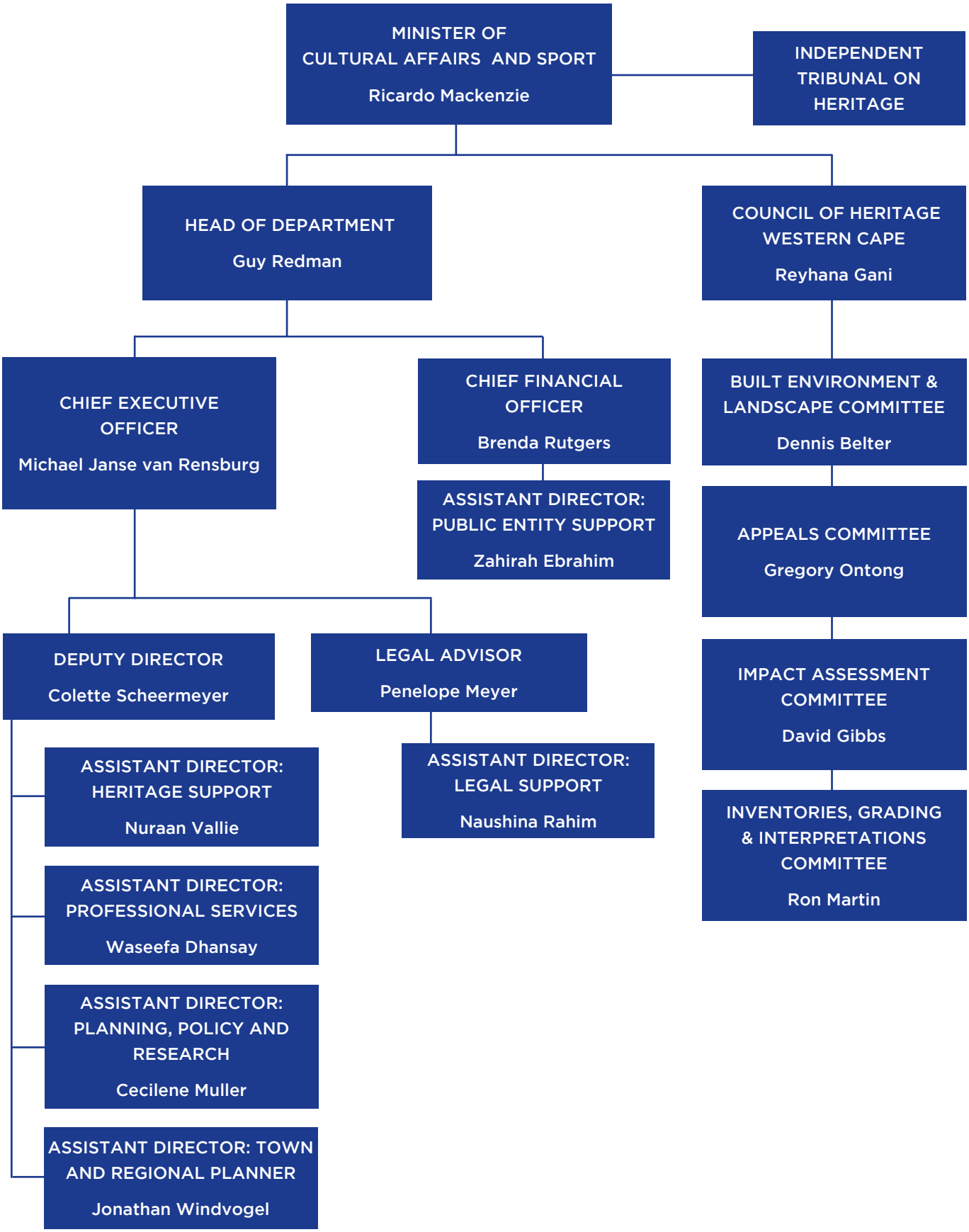
7.4 Case law

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.
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.

Court Case	Reference	Description
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 Eien-domsontwikkeling (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.
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 Rate-payers; & 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 is 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. In this particular case the condition that the heritage authority may control the replacement structure in a demolition was upheld. It also addressed the issue of whether the imposition of such a condition was a contravention of S25 of the Constitution (the property right) and held that it was not.
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 Rate-payers 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.
Midnight Storm Investments 170 (Pty) Ltd v Minister of Finance and others	North Gauteng High Court Case no 46055/2015	The plaintiff in this case sought compensation from the State and HWC arising from the declaration of an area of their land as a PHS (The Baboon Point PHS at Elands Bay). The plaintiffs claimed that the declaration had effectively sterilised their rights to develop the land and that it amounted to either a constructive expropriation or an unlawful taking of their ownership rights as protected by S25 of the Constitution. Alternatively, they asked for a ruling that the NHRA was unconstitutional because it authorised the taking of ownership rights without compensation. The Court found that the declaration was lawful and that it did not amount to constructive expropriation. The Court also found that the protection of property rights in terms of S25 of the Constitution is not absolute but is subject to public interest rights.

8. ORGANISATIONAL STRUCTURE



DIEPKLOOF ROCK SHELTER
WORLD HERITAGE SITE

PART B: PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA/auditor currently performs the necessary audit procedures on the performance information to provide limited assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, under the Pre-determined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 55 of the Report for the Auditor's Report, published as Part F: Financial Information.

2. OVERVIEW OF PERFORMANCE

2.1. Service delivery environment

HWC is the provincial heritage resources authority responsible for the identification, protection, conservation, promotion, and management of heritage resources in the Western Cape. Its mandate to manage cultural matters in the province is derived from the Constitution of the Republic of South Africa, the Constitution of the Western Cape, and the National Heritage Resources Act (NHRA).

While not its primary responsibility, the demand for services continues to be in the area of heritage applications for the development of structures older than 60 years in terms of section 34 of the NHRA, and larger development applications as triggered by section 38 of the NHRA. Most of the section 34 applications relate to structures of local significance. As such, these Grade III structures, which should be managed at the local municipal level, have been managed by HWC for many years. The intended provisions of the NHRA, in terms of the national and provincial constitutional mandates, set the management of heritage resources at three spheres of government: national (Grade I) as managed by the South African Heritage Resources Agency (SAHRA); provincial (Grade II) as managed by the provincial heritage resources authority (PHRA), Heritage Western Cape (HWC); and heritage resources of local significance (Grade III) as managed by local authorities.

The process of delegating functions to local authorities has involved many interactions and iterations of discussions with local authorities. Specifically, such discussions with the City of Cape Town (CoCT) are particularly advanced and important to conclude, as the CoCT has been found competent to manage Grade III heritage resources over the past ten years. The bulk of permit applications processed by HWC are largely section 34 applications for structures older than 60 years, with 74% of such applications (comprising alterations, additions and partial demolitions, and total demolitions) being apportioned to the total applications received within the 2023-2024 financial year. While HWC and the CoCT have developed a phased approach strategy to address the delegations pertaining to the management of local heritage resources, there is a clear need for the delegations to be finalised. The benefit of this would be that the local authority, in this case, the CoCT, will effectively become a 'one-stop shop' for processing section 34 development applications. There would no longer be a need for applicants to be referred to HWC, making it more efficient as a one-step service delivery process as opposed to the current two processes applicants have to undertake via the local authority and HWC independently. HWC is cognisant of the positive outcomes this would have in cutting red tape in service delivery for applicants and creating an enabling environment for the Western Cape Government's Growth for Jobs strategy.

While HWC still carries a significant workload managing heritage resources of local significance, in addition to managing Grade II heritage resources, it continues to play a key role in the approval processes of developments as triggered under the National Heritage Resources Act. The need for economic stimulus and growth in the province places an expectation on HWC to respond efficiently to incoming development applications. To continue streamlining its services, officials seconded to assist with the operational work of HWC by the Department of Cultural Affairs and Sport underwent Lean Management Training provided by the Lean Institute Africa and the University of Cape Town's Graduate School of Business. This training was facilitated and hosted through the Red Tape Reduction Unit of the Department of Economic Development and Tourism (DEDAT).

The Lean Management training comprised two phases, with the first being a two-day programme introducing the principles, fundamentals, and strategies of the Lean Management methodology. This was followed by a rigorous three-month Phase Two programme, which unpacked the methodology in more detail, focusing on a comprehensive understanding of each pillar of the methods and on effective problem identification and problem-solving by employees at all operational levels. The HWC team used the HWC permit application process as a case study to implement Lean Management methodology, identifying areas of waste, overburden, and under burden of resources, and determining which processes were value-adding to applicants.

The training was very successful and was the first Lean Management training undertaken by an entire team across all levels of its operations. This training has provided the team with outcomes in terms of plans to continuously improve its services, minimise waste, and create a culture of citizen-centric service delivery. Going forward, these outcomes will be tracked and reviewed through its Service Delivery Operational Improvement Plan. The roadmap was developed in 2022/2023 to guide the entity in improving its services.

In the year under review, representatives of HWC have participated in the initiation of the Provincial Ease of Doing Business (EoDB) Task Team, a transversal team of departments working to cut systemic constraints and reduce red tape within government and its agencies to avoid inhibiting economic growth and job creation. Going forward, this will remain, as with the Fixed Capital Property Development Team (FCPD), an important transversal platform for HWC to be part of and contribute to in its work. The FCPD was launched as a pilot phase in 2019 and has continued its work successfully since. The initiative aimed to identify and address blockages in service delivery in various key points of growth for the province. The identified problem the team sought to address relating to HWC was stated as, “Job losses and declining economic activity in the construction and property development industry in the City of Cape Town.”

HWC has continued with key initiatives started with the work of the FCPD. These include:

- The exemption of certain areas or types of development from the need to obtain heritage authorisation.
- Engaging with local authorities to encourage them to be declared competent in terms of the NHRA to manage local heritage resources, leading to efficient decision-making at a local level.
- Continuing to identify areas that can streamline or fast-track permit application processes, taking into consideration learnings from the Lean Management methodology.

To further elaborate on exemptions, seven areas were identified to be exempted from the requirements of Sections 34 and 38 of the National Heritage Resources Act 25 of 1999 (NHRA). The areas include a portion along the Voortrekker Corridor as well as six other proposed areas, being the Airport Industria, Atlantis, Flamingo, Kuils River, Mitchells Plain and Ottery/Lansdowne.

The purpose of the exemption process is to exempt geographical areas with limited heritage resources from the requirement to obtain a permit under section 34(1) of the NHRA for the alteration or demolition of 60-year-old structures and from the requirements of section 38 impact assessments with the approval from the Minister of Cultural Affairs and Sport. The exemption process aims to reduce the number of applications submitted to Heritage Western Cape (HWC) and to provide certainty and a more streamlined process for development in these areas. HWC will continue to work with the City of Cape Town and other stakeholders to ensure exemptions are effected where appropriate to alleviate the need for heritage approvals where heritage resources will not be impacted.

The needs in the service delivery environment remain high in respect of efficient services that are accessible to the public. Matters such as economic growth, jobs, technology, social welfare, the environment, and the wellbeing of the people of the Western Cape have been taken into account. The areas of priority identified in the financial year, which are also reflected in the planning of HWC’s Annual Performance Plan, underscore priorities within heritage resources management that continue to receive attention. These include:

1. Building an efficient heritage resources management system that enables stakeholders and communities to have confidence in the work of HWC through its policies, regulations, and guidelines.

2. Working closer with municipalities and conservation bodies to ensure the protection and promotion of significant heritage resources in the province in terms of the NHRA.
3. Hosting heritage events and programmes to highlight the positive and stabilising effects that heritage can have in communities in resolving social ills, creating social inclusion, and building active citizenship.

Business continuity measures are in place, and operationally the management team reviews its operational schedules to adjust and limit interruptions to service delivery, particularly with affecting factors such as load shedding, which has decreased towards the end of the financial year. There has been continued review of load shedding schedules and realigning meeting times and the order of business at committee meetings to ensure members of the public are accommodated in reviewing their permit applications. All required meetings of HWC were successfully undertaken during this financial year. The online meetings have proved very beneficial to stakeholders and interested and affected parties. In-person committee meetings have been set up at least once a quarter to allow face-to-face contact with members and officials, which is also necessary. Committee meetings of HWC are open to the public to attend whether online or in-person.

The role of local conservation bodies and interest groups continues to influence and assist HWC in having a collective, integrated approach to managing heritage and to better service delivery of the WCG. In its engagements this year, there have been many discussions related to the significance of intangible heritage resources and the inclusion of First Nation groups in such conversations. HWC values the role of conservation bodies and interested heritage groups in local communities and depends on active and engaged communities to assist in the identification, promotion, and management of heritage resources in the province.

HWC forms an integral part of the value chain in the service delivery context of the WCG and advocates for a sustainable development approach with stakeholders, which places culture and heritage as a pivotal arm in the development and wellbeing of society. To this end, more focus has been given to the administration and approval of conservation bodies of HWC in terms of section 25 of the NHRA. Four applications were approved at initial tabling at the Inventories, Grading and Interpretations Committee meetings, with a further two applications being endorsed after 'Further Requirements' were met. Approximately 5.12% of already registered conservation bodies complied with submitting their annual general meeting minutes and reports. Only one registered conservation body applied for the boundaries to be amended. Queries, both telephonic and via email, contributed to 26% of this portfolio's tasks. The chart in figure 1 provides a statistical summary of the work of HWC in managing conservation bodies, with a total of almost 27% related to inquiries regarding the administration of conservation bodies. As part of its heritage inspector training, HWC has also invited conservation bodies to participate in training, as they are seen as key local community heritage champions throughout the province.

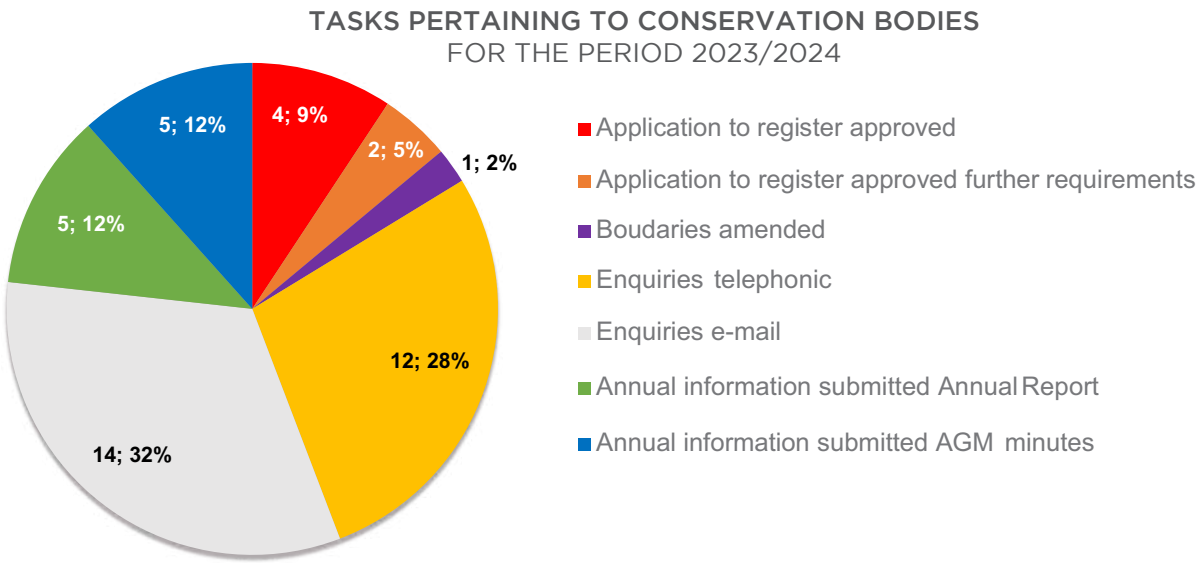


Figure 1: Tasks pertaining to conservation bodies

Lastly, a continuing challenge within the heritage resources environment is the need for appropriately qualified personnel and, where possible, experienced staff in heritage resources management. Local and national positions in this field often offer more competitive salaries than can be offered at a provincial level. This inevitably leads to some staff choosing to move to higher-paid positions. Part of the HWC service delivery improvement plan includes addressing this potential attrition by focusing on the wellbeing of staff and providing non-monetary incentives that contribute to building a healthy and valued organisational and team culture. Initiatives such as the Lean Management training methodology, undertaken through DEDAT, have provided strategies and confidence within the team to enhance service delivery. Such qualitative changes within the work environment will benefit not only the external service delivery environment in the long term but the internal service delivery environment as well.

2.1.1 Summary of applications, site inspection reports and enquiries

While the NHRA provides for a variety of activities to be undertaken by a provincial heritage resources authority, the bulk of HWC's work still comprises the processing of applications under the terms of Chapter II of the Act. During the year under review, HWC processed 2 218 heritage applications.

A co-ordinated site inspection programme was undertaken by HWC officials, specifically examining the status of museums in the province. These inspections assist museum managers and their respective boards in addressing maintenance requirements on-site, which may be appropriately planned for in the conservation of the museum and heritage resource. In response to a fire in the Agulhas region, officials inspected a PHS, Hotagerklip, and engaged with the owners and SAHRA for the immediate safekeeping and long-term restoration plans for the site. Furthermore, HWC conducted site inspections of PHS in alignment with its APP target for the financial year and inspected reported illegal works.

The following site inspections were conducted as part of the annual performance plan indicator, with reports drafted assessing the sites' heritage conservation requirements: Paarl Museum, Cape Town Medical Museum, Hotagerklip in Struisbaai, Montagu Museum, Bredasdorp Museum, and the Lime Kiln in Jacobus Kraal. The reports have been used to establish further engagement with the owners of the properties regarding any maintenance and conservation required. Successful engagement with the owners regarding various sites under their management, which are formally protected, is ongoing.

2.1.2 Number of applications per year

The bulk of the applications were development applications relating to alterations, additions to, or total demolition of structures older than 60 years in terms of Section 34 of the NHRA. Of the 2 218 applications processed by HWC, 84 were applications pertaining to the management of Provincial Heritage Sites, and 18 permit applications for the excavation or research of archaeological or paleontological sites or objects were received. Furthermore, development applications, Notifications of Intent to Develop, and Heritage Impact Assessments amounted to 430 and 65, respectively.

The graph in figure 2 illustrates the number of applications received over the past five financial years and the graph in figure 3 illustrates the types of applications received by HWC:

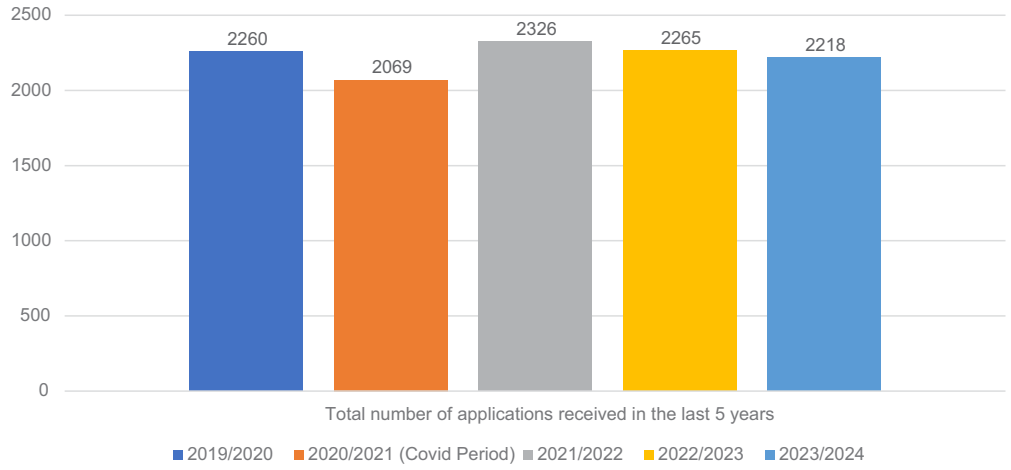


Figure 2: Number of applications received over the past five financial years

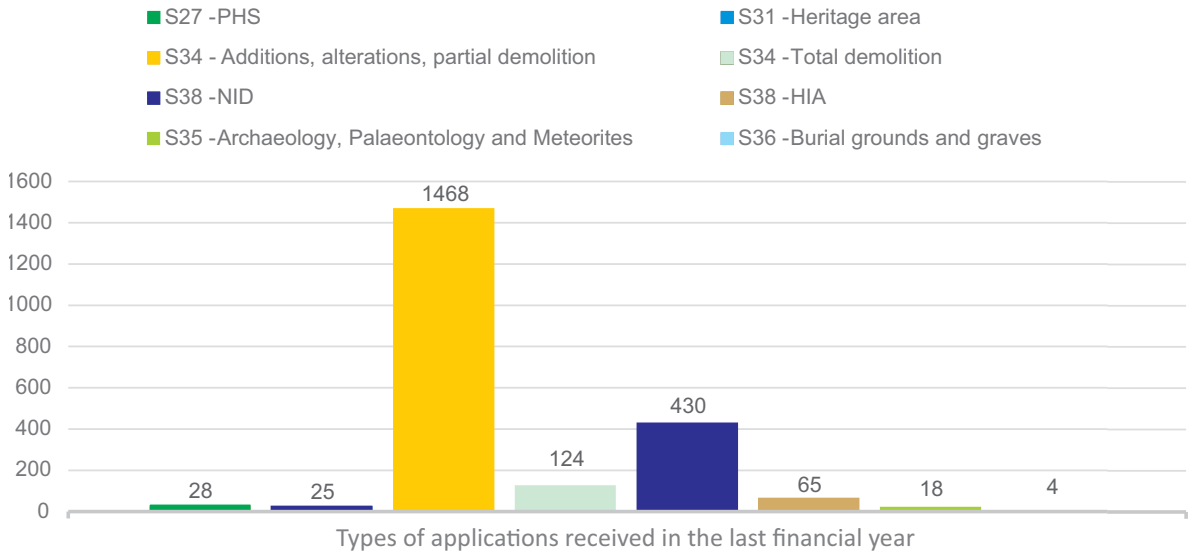


Figure 3: Types of applications received by HWC

2.1.3 Processing of applications by HWC Committees

Applications to HWC are processed by the following committees: Built Environment and Landscape Committee (BELCom), Inventories, Grading and Interpretations Committee (IGIC), Impact Assessment Committee (IACom), Appeals Committee, and Heritage Officers Meetings (HOMs). The HOMs comprise a committee of staff from the Department, assisting with the operational work of HWC, and are delegated by the Council of HWC to make decisions on permit applications submitted to HWC. The BELCom, IGIC, IACom, and Appeals Committees are comprised of members of the public appointed through a public call for nominations. These members have the necessary competencies and heritage expertise to assist the Council with its work.

The agendas for all committee meetings are posted on HWC's website and circulated to parties wishing to attend the meetings and partake in the discussions. The graph below (figure 4) illustrates the percentage of applications considered by each committee, illustrating the number of meetings hosted by each committee to make decisions on applications. The total number of committee meetings for the year was 101 (two more than the planned target of 99 meetings). The bulk of the meetings over the year comprise the Heritage Officers Meetings, as it is at these meetings where the majority of applications to HWC are finalised, as shown in figures 3 and 4. A concerted effort

has been made to reduce the number of cases referred to other committees, focusing on non-controversial heritage terms that can be dealt with more quickly. The learnings from Lean Management have provided the team with further insight into reducing the load of the HOMs meetings and continuously improving services for applicants within the heritage approval system at HWC.

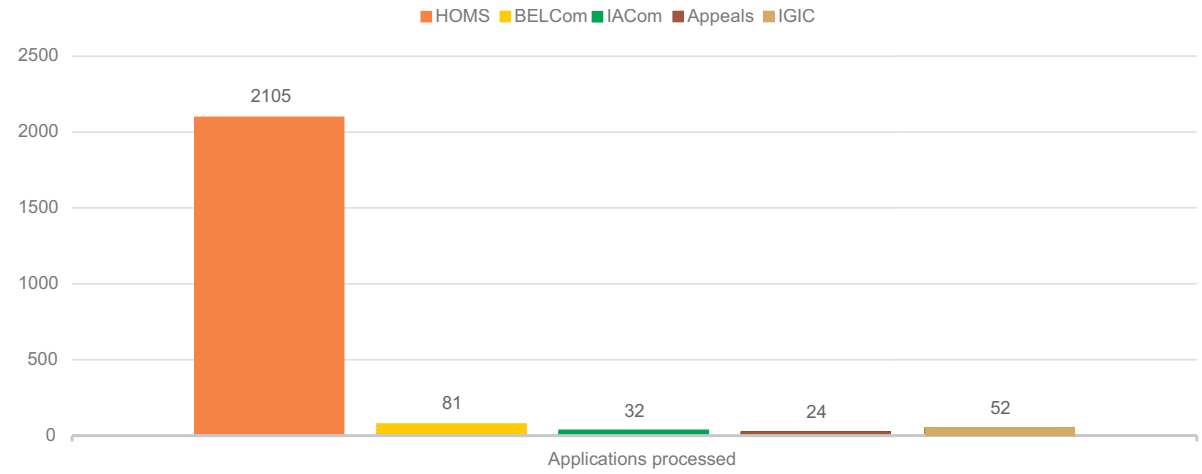


Figure 4: Number of applications processed by HWC.

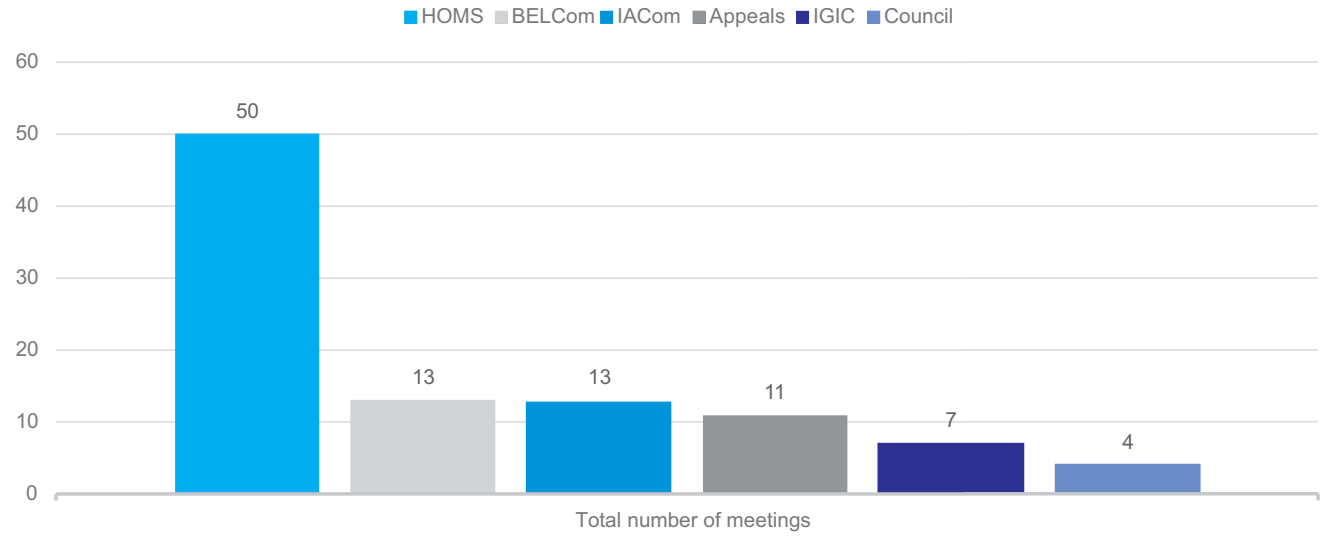


Figure 5: Number of meetings held by each committee of HWC

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 stipulate 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) dissatisfied with a decision of one of HWC's committees. During the financial year under review, a total of 24 appeal applications were lodged with the Appeals Committee. The appeals were mostly section 34 applications related to buildings older than 60 years. There were also appeals against the issuing of archaeological permits in terms of section 35 of the NHRA.

2.1.5 Appeals to the Independent Tribunal on Heritage

If any member of the public or an applicant is not satisfied with a decision of the Appeals Committee, they have the opportunity to escalate their appeal to the Minister of Cultural Affairs and Sport in terms of sections 38(6) and 49 of the NHRA. The Minister (Executive Authority) is empowered to establish an Independent Tribunal consisting of three experts with expertise in heritage matters or law. The Ministerial Tribunal is independent of HWC, and the appeal is heard as a wide appeal, meaning the Tribunal can consider new information when reviewing the grounds for appeal. However, the Tribunal cannot go beyond the scope of what has been cited by the appellant as the grounds for appeal. During the financial year under review, decisions were referred to the Ministerial Independent Tribunal, of which nine were considered in that financial year. Of the heard items, rulings were received for 9 matters, of which six were in HWC's favour, and one appeal was withdrawn prior to the hearing.

2.2. Organisational environment

On 1 November 2022, the Minister of Cultural Affairs and Sport appointed a new Council of HWC, as the previous Council's three-year term ended on 31 October 2022. The new Council comprises members with diverse qualifications and expertise, ranging from architecture, town planning, and structural engineering to heritage resources management, business, and law.

The new Council appointed its committees in February 2023 following a public call for nominations and a final adjudication of members. The BELCom, IACom, IGIC, and Appeals committees, appointed as of 1 March 2023, have worked well, with the chairpersons of the committees reporting on their work at the quarterly Council meetings. The terms of the committees align with the three-year term of the Council, which will end on 31 October 2025. The committee members possess skills and expertise relevant to their designated committee functions as delegated by the Council. HOMs is the only committee comprising solely staff appointed by DCAS, assisting the entity with its functions. HOMs is delegated by the Council to make decisions on applications to HWC.

In addition to operational support, DCAS provides an annual subsidy to HWC to enable it to implement the NHRA. In the year under review, a transfer payment of R 1,621,000 was made in the first quarter, with a second transfer payment of R272 366 made in the fourth quarter to support the entity in its mandate to identify, protect, promote, and manage heritage resources in the province.

HWC has started assessing its revenue stream by increasing permit application fees to be in line with market related fees charged by similar institutions in order to ensure long-term operational viability of the entity. One of its revenue streams is the charging of fees for processing permit applications. These fee increases consider future delegations and the processing of heritage permit applications at the local authority level, which will reduce the entity's permit application fee income. The current fee structure has been in place since July 2016, and HWC has undertaken a rigorous evaluation to determine a considered and fair increase based on comparable fees charged by similar organisations. The Council of HWC has agreed to the updated fee structure, and it is pending approval by provincial treasury.

Regarding the financial scenario, an inherent risk related to contingent liability HWC faces is its decision-making on permit applications due to possible legal action. This risk has been appropriately mitigated within the risk tolerance level, as an appointed legal adviser (Deputy Director) oversees all decisions and meetings of the Council and Committees. An Assistant Director was successfully appointed as part of the legal team.

During the year, recruitment continued to ensure additional staffing capacity was provided to HWC as part of the DCAS capacitation of its Heritage Resources Management Services section within the Museums, Heritage, and Geographical Names directorate. Staff within this section are seconded to the entity, which includes administrative support.

2.3. Key policy developments and legislative changes

2.3.1 Policy development

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

Policy	Description
Heritage Inspector Policy	The purpose of this policy is to set criteria for appointment and training of Heritage Inspectors, the conducting inspections, and to ensure compliance with Section 50 of the NHRA.
Procedure for exempting a defined geographical area for the provisions of S34 of the NHRA	The purpose of this procedure is to enable the exemption of certain geographical areas from the necessity to obtain a permit in terms of S34 of the NHRA to reduce the number of applications assessed by Heritage Western Cape (HWC) and to provide certainty to prospective buyers and developers. The exemption will be applicable to an identified area which is not deemed to be of sufficient heritage significance to justify formal protection as a heritage area, and which is thus capable of development without a permit. Any individual heritage resources within the area can be placed on the heritage register, thus ensuring their protection.

2.3.2 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 a representative of HWC testified. The matter was post-poned until 9 July 2021. The matter was further postponed to 4 October 2021 due to Covid-19 Regulations and once again to 24 February 2022 and on to 14 March 2022 to set a final date for the matter to be heard on 10 May 2022. The matter was then once again postponed until 20 June 2022. A meeting was subsequently held between the Magistrate and the defendant. Thereafter Heritage Western Cape was informed that the case has been withdrawn, without providing the reasons for the withdrawal. Reasons for the withdrawal is being sought from the Magistrate Court.

2.3.3 HWC matters in court

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 plaintiff in this case sought compensation from the State and HWC arising from the declaration of an area of their land as a PHS (The Baboon Point PHS at Elandsbaai). The plaintiffs claimed that the declaration had effectively sterilised their rights to develop the land and that it amounted to either a constructive expropriation or an unlawful taking of their ownership rights as protected by S25 of the Constitution. Alternatively, they asked for a ruling that the NHRA was unconstitutional because it authorised the taking of ownership rights without compensation. The Court found that the declaration was lawful and that it did not amount to constructive expropriation. The Court also found that the protection of property rights in terms of S25 of the Constitution is not absolute but is subject to public interest rights.

			The judgment was appealed. The applicant thereafter approached HWC to investigate a proposed settlement and is in the process of submitting an amended application to HWC. The appeal process has been suspended pending the outcome of the application.
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.

2.4. Progress towards achievement of institutional impacts and outcomes

HWC has aligned its strategic plan and performance plan with the Provincial Vision Inspired Priorities within the context of its legal mandate to identify, protect, conserve, manage, and promote heritage resources as per the National Heritage Resources Act (Act 25 of 1999). The intended strategic impact is to 'conserve and promote heritage resources that build a sense of social inclusivity and contribute to economic growth.' The outcome indicators reflect an integrated management of heritage resources, with the first outcome indicator addressing the protection of heritage resources and the second focusing on the management of heritage resources through promotion.

Over the past year, there have been satisfactory outcomes regarding these strategic indicators, as all targets in the Annual Performance Plan under review were achieved. One target was overachieved: the number of Council and Committee meetings hosted to make decisions in terms of the NHRA. Additionally, the Service Delivery Improvement Road Map serves as a tool to track the operational implementation of the improvement roadmap, emphasising a citizen-centric service delivery approach to expand capacity, promote heritage, and improve efficiency.

3. PERFORMANCE INFORMATION BY PROGRAMME: HERITAGE RESOURCE MANAGEMENT SERVICES

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.

Key performance indicators planned targets and actual achievements

Programme / Sub-programme:									
No.	Outcome	Output	Output indicator	Audited actual performance	Audited actual performance	Planned annual target	Actual achievement	Deviation from planned target to actual achievement	Reasons on deviations
				2021/22	2022/23	2023/24	2023/24	2023/24	
1.1	Integrated management of heritage resources in the Western Cape.	Policies; regulations; guidelines or protocols developed and approved.	Number of policies, regulations, guidelines or protocols approved by Council.	1	1	1	2	+1	The Code of Conduct was revised as per the Internal Audit action plan.
1.2	Integrated management of heritage resources in the Western Cape.	Site inspections undertaken by HWC.	Number of site inspections undertaken to provincial heritage sites.	4	4	7	7	-	
1.3	Integrated management of heritage resources in the Western Cape.	Scheduled meetings of HWC council and committees in order to implement NHRA.	Number of Council and committee meetings hosted in order to make decisions in terms of the NHRA.	117	111	99	101	+2	Two additional meetings were held over and above the annual target of 99 meetings, in order to ensure permit applications were processed within the legal timeframes.

Programme / Sub-programme:									
No.	Outcome	Output	Output indicator	Audited actual perfor-mance	Audited actual perfor-mance	Planned annual target	Actual achieve-ment	Deviation from planned target to actual achieve-ment	Reasons on deviations
				2021/22	2022/23	2023/24	2023/24	2023/24	
1.4	Integrated manage-ment of heritage resources in the Western Cape.	The recognition that the site is a declared provincial heritage site by means of a promotional event	Number of provincial heritage site events for the promotion of heritage resources.	2	2	4	4	-	
1.5	Integrated manage-ment of heritage resources in the Western Cape.	Workshops or meetings hosted to create awareness about the importance of conserving heritage resources and management implications of such resources.	Number of programmes hosted to promote heritage resources management.	4	4	4	4	-	

Strategy to overcome areas of under performance

The entity achieved all its targets for the year under review. The outcome indicator 'Number of heritage sites formally protected' The outcome indicator 'Number of Council and committee meetings hosted in order to make decisions in terms of the NHRA' with an annual target of 99, was overachieved by two meetings with an actual achievement of 101. There were no areas of underperformance for the entity in the year under review.

Programme/ Sub Programme	Intervention	Geographic location (Province/ District/ local mu-nicipality) (where possible)	No. of beneficiaries (where possible)	Disaggrega-tion of Beneficiaries (where possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the outputs in the APP (where applicable)	Immediate outcomes
N/A								

Linking performance with budgets

The Entity achieved all its performance targets which was underpinned by the expenditure for the year under review.

Programme	2023/24			2022/23		
	Budget	Actual expenditure	(Over)/ under expenditure	Budget	Actual expenditure	(Over)/ under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	2 727	2 722	5	2 648	1 585	1 063
Total	**2 727**	**2 722**	**5**	**2 648**	**1 585**	**1 063**

4. REVENUE COLLECTION

Source of Income	2023/24			2022/23		
	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	824	845	*(21)	750	1 791	(1 041)
Transfer Payment	1 621	2 195	**(574)	1 573	1 573	-
Interest Income	282	830	***(548)	361	462	(101)
Other non-tax revenue	-	-	-	0	25	(25)
Total	**2 727**	**3 870**	**(1 143)**	**2 648**	**3 815**	**(1 167)**

** The variance is due to more Heritage Applications received than anticipated.*

*** For the year under review additional funding was received from the Department of Cultural Affairs & Sport for a specific project and the 2nd tranche of the US Ambassador funding was received for the Diepkloof project.*

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

4.1. Capital investment

Not applicable

PINNACLE POINT SITE COMPLEX WORLD HERITAGE SITE

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

Meeting	Topic
Standing Committee on Police Oversight, Community Safety and Cultural Affairs and Sport	
31 October 2023	Discussion on the 2022/23 annual reports of the DCAS and its Entities
29 November 2023	Deliberation on Vote 13 of the WC Adjustments Appropriation 2023
13 March 2024	Deliberation on Vote 13 of the WC Appropriation 2024

SCOPA resolutions

No resolutions were published for the Department.

The Department entities had the following engagements with Provincial Accounts Committee:

Meeting	Topic
Provincial Accounts Committee	
31 October 2023	Deliberation on the 2022/23 Annual Report for the Western Cape Language Committee, Western Cape Cultural Commission and Heritage Western Cape.

3. EXECUTIVE AUTHORITY

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

Quarterly Performance Report	31 July 2023; 31 October 2023; 31 January 2024; 30 April 2024
In-year Monitoring Report	31 July 2023; 31 October 2023; 31 January 2024; 30 April 2024

4. THE ACCOUNTING AUTHORITY

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

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.

The previous Council's term ended on 31 October 2022 and the current Council was appointed on 1 November 2022 and their term of office will end at 31 October 2025.

4.3 Committee 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 current Council (appointed from 1 November 2022 to 31 October 2025)

Name	Designation (in terms of the Public Entity 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
Reyhana Gani	Chair-person	17 November 2022	N/A	Chartered Accountant	Finance, internal and external audit, risk management, IT, Disciplinary and Performance Reporting, APP, Stategy	N/A	N/A	4
Ron Martin	Member	17 November 2022	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 Sendinggestig Trust.	IGIC	12
Mandla Mdludlu	Member	17 November 2022	N/A	Bluris, LLB, Certificate in Labour Law	Law and Property law	Audit Committee (Overstrand Municipality); West Coast TVET; NHBRC; HPCSA	APPEALS (Alternate member)	4
Corlie Smart	Member	17 November 2022	N/A	BProc; LLM	Heritage law and policy formulation	Belvidex PTY LTD	APPEALS	13
Heidi Boise	Member	17 November 2022	N/A	Btech in Architectural Technological and Planning Geomatics: M Phil Conservation Built Environment	Heritage management and policy matters	Patrimoint Concept	BELCOM	14

Name	Designation (in terms of the Public Entity 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
Siphiwo Mavumeng wana	Member	17 November 2022	N/A	National Diploma: Marketing Management	Cultural landscapes	Western Cape Liquor Authority; Conbin South Africa	BELCOM	10
Dennis Belter	Member	17 November 2022	N/A	MCommPM - Pgrad Dip	Structural Engineer	Gadomski Consulting Engineers	BELCOM	16
Gregory Ontong	Member	17 November 2022	N/A	PTD, BTheology, MCRP (Master of City and Regional Planning) , MPhil (Conservation of the Built Environment)	intangible heritage related to the built environment, its identification, protection and conservation	Ditsong National Museums of South Africa, Pretoria and Committee member at ECPHRA	APPEALS	15

List of Committee members 2023 - 2025

Committee	No. of meetings held	No. of members	Name of members
BELCOM	13	7	Dennis Belter (Chairperson) Graham Jacobs Shawn Johnston Helene van der Merwe Siphiwo Mavumengwana Heidi Boise Athi Njoba (resign on 8 December 2023)
Appeals	11	5	Gregory Ontong (Chairperson) Nicholas Baumann Andrew van Graan Stuart Hermansen Corlie Smart Mandla Mdludlu (Alternate member)
IGIC	7	9	Ron Martin (Chairperson) Wandile Kasibe (resigned on 6 December 2023) Glynn Alard (resigned on 29 February 2024) Jenna Lavin Laura Malandri Jacob Cloete (appointed on 22 February 2024) Emmylou Bailey (appointed on 22 February 2024) Lynn Michelle Abrahams (appointed on 22 February 2024) Robyn Humphreys (appointed on 22 February 2024)
IACOM	13	8	David Gibbs (Chairperson) Dave Saunders Sarah Winter Chefferino Fortuin Katy Smuts Samantha Lee John Wilson-Harris (appointed on 21 June 2023) Antonia Malan (appointed on 22 February 2024)

Remuneration of committee members

The service benefit packages for office bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Plenary Chairperson's rate is R556.00per hour, the Committee Chairperson's rate is R486.00 per hour and the rate for members' is R337.00 per hour.

Name	Initials	Remuneration R`000	Other allowance R`000*	Total** R`000
Baumann	N	17	1	18
Belter	D	55	12	67
Boise	H	39	7	46
Fortuin	C	30	2	32
Gani	R	17	4	21
Gibbs	D	36	7	43

Name	Initials	Remuneration R`000	Other allowance R`000*	Total** R`000
Hermansen	S	11	4	15
Jacobs	G	36	11	47
Johnston	S	32	12	44
Lavin	J	14	1	15
Malan	A	11	2	13
Martin	R	36	5	41
Mavumengwana	S	24	2	26
Mdludlu	M	7	1	8
Milandri	L	19	2	21
Ontong	T	32	2	34
Saunders	D	30	7	37
Smart	C	20	6	26
Smuts	K	35	19	54
Van Der Merwe	H	54	10	64
Van Graan	A	19	1	20
Winter	S	30	7	37
Wilson-Harris	J	20	2	22
Total		**624**	**127**	**751**

**Other allowance includes transport, accommodation and data claims where applicable.*

***The total remuneration varies due to some members serving on more than one committee and some members attending site visits.*

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.

Enterprise Risk Management Policy and Strategy

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

The Enterprise Risk Management (ERM) strategy and implementation plan outlines how the Public Entity will implement the ERM Policy adopted by the Accounting Authority (AA). This ERM strategy is informed by the Provincial Enterprise Risk Management Policy and Strategy (PERMPS), specifically as it relates to the appetite levels, as well as its own ERM Policy and risk profile.

ERMECO responsibility

The ERMECO reports that it has complied with its responsibilities arising from Section 51 (1)(a)(i) of the Public Finance Management Act, Treasury Regulation 3.2.1 and Public Service Regulations of 2016, Chapter 2, Part 1, 2 and 3. The ERMECO also reports that it has adopted the appropriate formal Terms of Reference (approved by the

ERMECO chairperson on 24 May 2022) and regulated its affairs in compliance with this Terms of Reference and has discharged all its responsibilities as contained therein.

ERMECO members

The ERMECO comprises of the AO and selected members of the Department of Cultural Affairs and Sport's management team and is chaired by the Accounting Officer of the Department of Cultural Affairs and Sport. The 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 oversight and reporting) during the year under review. Most meetings were attended by all members or his/her representative.

Member	Position	Attended
G Redman	Accounting Officer (Chairperson)	3
B Rutgers	Director: Financial Management (CFO)	4
C van Wyk	Chief Director: Cultural Affairs	4
C Sani	Director: Library Service	4
D Esau	Deputy Director: Internal Control (Risk Champion)	3
D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	3
M Janse van Rensburg	Director: Museums, Heritage and Geographical Names Services	3
L Bouah	Chief Director: Sport and Recreation	4
N Dingayo	Director: Provincial Archive Service	4
S Julie	Director: Strategic and Operational Management Support	4
T Tutu	Director: Sport Promotion	3
D Manuel	Director: Sport Development	3
T Mchunu	Director: Arts, Culture and Language Services	1

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

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

Other Attendees	Position	Attended
L Africa	ERMECO Secretariat	4
J Boulle	Head Youth and After-school Programme	4
N Payne	Director: Enterprise Content Management	1
G Abdullatief	Acting Director: Arts, Culture and Language Services	2
C Scheermeyer	Acting Director: Museums, Heritage, and Geographic Names Services	1
N Pietersen	Acting Director: Sport Promotion	1
A Haq	Director: Enterprise Risk Management, DoTP	4
C Cochrane	Chief Risk Advisor, DoTP	4
K Abelse	Enterprise Risk Management, DoTP	4
V Simpson-Murray	Director: Internal Audit, DoTP	3
P De Villiers	Deputy Director: Internal Audit, DoTP	4
M Natesan	Deputy Director: Provincial Forensic Services, DoTP	4
A Snyder	Deputy Director: Provincial Forensic Services, DoTP	3

ERMECO key activities

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

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

Key risks considered and addressed during the year

The following are the key strategic risks for the Entity that were considered and addressed during the year:

The risk of Loss of heritage resources through unauthorised alteration/ destruction or vandalism encapsulates destruction of irreplaceable heritage resources and the issue of inadequate capacity to enforce the law when heritage resources are threatened by unpermitted development. Therefore, generic guidelines have been developed and continuous training of HWC officers, including law enforcement officers, are being conducted. Facilitated heritage awareness workshops are held with key stakeholders like host communities, conservation bodies and municipalities.

Quarterly engagements with the City of Cape Town to take over the management of Heritage Grade three resources commenced during the financial year to address pro-active conservation interventions from Municipalities and the public.

Council/Committees take decisions that could be ultra vires due to committee ignorance over applicable legislation. Therefore, the legal advisory team attends all committee meetings to guide decision making within legal parameters. All minutes of committee meetings are vetted by the legal advisory team and senior DCAS management to ensure legal accuracy. The number of committee meetings were also increased, thus shortening the agenda and increasing the ability of the committee to deal with cases adequately in one sitting. A Minor Works Applications process are in place to fast-track applications where applicable.

The impact rating of the risk was significantly reduced during the financial year due to the increase of council and committee experience over the past 20 years.

Management of risks

Risk assessments are conducted to determine the effectiveness of the department's risk management strategy and to identify new and emerging risks because of changes in the internal and/or external environment. Each risk was deliberated and debated during the year and presented at the quarterly ERMECO meetings. Senior managers were required to provide feedback on progress with implementation of action plans to reduce the likelihood of risks materialising and/or the impact should they materialise. ERMECO also referred risks back to the Entity

that should be analysed more extensively and recommended additional mitigations or actions to manage risks. Management takes ownership of risks and often discusses risk matters at various platforms as part of its culture in an effort to constrain risks in a collaborative and innovative way. The ERM Policy and Strategy are circulated to all officials on an annual basis for all levels of staff to stay abreast of enhancements that have been effected and as a means of embedding risk management. Bespoke and generic risk awareness sessions were also conducted to share benchmarking elements to aid risk management maturity. Activities detailed in the implementation plan are perpetually monitored and periodically reported on, in the same way that APP deliverables are monitored, to detect potential risks and deviations from indicators and the achievement of outcomes and non-adherence to legislative and policy mandates.

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

Key emerging risks for the following financial year

The Entity is acutely aware of the economic realities and shrinking budget envelope versus societal exigencies. These potential risks are continuously monitored, discussed, and managed.

Conclusion

There has been significant progress with the management of risks during the 2023/24 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the Public Entity which has contributed to favourable Public Entity performance. The improvement can be attributed to risk awareness and training programmes provided to officials in the Public Entity via the MS Teams medium / video conference software platform. The Public Entity managed to maintain consistency in respect of application of risk management processes.

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

6. INTERNAL CONTROL UNIT

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to ensure that control activities in place are effective, efficient, and transparent and that they are improved when required. To achieve this, quarterly financial management improvement plan and key control meetings are held with the Auditor-General, Programme Managers of the Department, CEO of HWC and the Minister. This is an ongoing process to ensure that the HWC maintain their clean audit outcomes.

The Department (including HWC) has 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 the Department/Public Entity. It should assist the Department/Public Entity to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of Governance, Risk Management and Control processes. The following key activities are performed in this regard:

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

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

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

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

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

Name	Qualifications	Internal or external	If internal, position in the Department	Date appointed	Date resigned	No. of meetings attended
Mr Pieter Strauss (Chairperson)	BCom Accounting; BCompt Honours; CA (SA)	External	N/A	1 January 2022 (2nd term)	N/A	7
Mr Ebrahim Abrahams	BCom Accounting Honours	External	N/A	1 January 2022 (2nd term)	N/A	7
Ms Annelise Cilliers	BCompt Honours; CA (SA)	External	N/A	1 January 2022 (2nd term)	N/A	7
Ms Fayruz Mohamed	BCompt Honours; CA (SA)	External	N/A	1 January 2022 (1st term)	N/A	7

On 1 November 2023, Cabinet approved the restructuring of the Western Cape Government Audit Committees to align to the WCG's priorities. This reduced the number of Audit Committees from 6 to 3 and resulted in the Wellbeing Cluster Audit Committee providing oversight to the Department from 1 April 2024.

8. COMPLIANCE WITH LAWS AND REGULATIONS

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

9. FRAUD AND CORRUPTION

Fraud and corruption represent significant potential risks to the Entity's assets and can negatively impact on service delivery efficiency and the Entity's reputation.

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

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

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

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

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

10. MINIMISING CONFLICT OF INTEREST

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

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 2024.

Audit committee responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The effectiveness of Internal Control

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

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

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

- Managing of Public Entities
- Mass participation; Opportunity and access; Development and growth programme (MOD Programme)
- Library Services
- Transfer Payments – Cultural Organisations
- Departmental Monitoring of IT Performance (Transversal audit)

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

In-year management and monthly/quarterly report

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

Evaluation of financial statements

The Audit Committee has:

- Reviewed and discussed the Audited Annual Financial Statements to be included in the Annual Report;
- Reviewed the AGSA's Management Report and management's response thereto;
- Reviewed changes to accounting policies and practices as reported in the Annual Financial Statements
- Reviewed material adjustments resulting from the audit of the Entity.

Compliance

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

Performance information

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

Report of the Auditor-General South Africa

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

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

Mr Pieter Strauss
Chairperson of the Wellbeing Cluster Audit Committee
Date: 8 August 2024

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

HWC TEAM AT LEAN MANAGEMENT TRAINING

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.

HWC TEAM
AT LEAN MANAGEMENT TRAINING –
PDCA CYCLE EXERCISE

PART E: PFMA COMPLIANCE REPORT

1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2023/24	2022/23
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance		
Opening balance as restated		
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	**0**	**0**

Reconciling notes

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the cur-rent year	-	-
Irregular expenditure for the current year	-	-
Total	**0**	**0**

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

Description[1]	2023/24	2022/23
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	**0**	**0**

1. *Group similar items*

c) Details of irregular expenditure condoned

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure condoned	-	-
Total	**0**	**0**

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

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	**0**	**0**

e) Details of irregular expenditure recoverable

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure recovered	-	-
Total	**0**	**0**

f) Details of irregular expenditure written off (irrecoverable)

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure written off	-	-
Total	**0**	**0**

Additional disclosure relating to Inter-Institutional Arrangements

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

Description	2023/24	2022/23
	R'000	R'000
Total		

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

Description	2023/24	2022/23
	R'000	R'000
Total		

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

Disciplinary steps taken

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2023/24	2022/23
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance		
Opening balance as restated		
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure recoverable	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	**0**	**0**

Reconciling notes

Description	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identi-fied in the current year	-	-
Fruitless and wasteful expenditure for the current year	-	-
Total	**0**	**0**

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

Description[2]	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total[3]	**0**	**0**

c) Details of fruitless and wasteful expenditure recoverable

Description	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure recovered	-	-
Total	**0**	**0**

2. *Group similar items*
3. *Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)*

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

Description	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	**0**	**0**

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

Disciplinary steps taken

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

a) Details of material losses through criminal conduct

Material losses through criminal conduct	2023/24	2022/23
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	**0**	**0**

b) Details of other material losses

Nature of other material losses	2023/24	2022/23
	R'000	R'000
	-	-
Total	**0**	**0**

c) Other material losses recoverable

Nature of losses	2023/24	2022/23
	R'000	R'000
	-	-
Total	**0**	**0**

d) Other material losses not recoverable and written off

Nature of losses	2023/24	2022/23
	R'000	R'000
	-	-
Total	**0**	**0**

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value R'000
Valid invoices received	44	1 946
Invoices paid **within** 30 days or agreed period	43	1 945
Invoices paid **after** 30 days or agreed period	1	1
Invoices older than 30 days or agreed period (unpaid and without dispute)	N/A	-
Invoices older than 30 days or agreed period (unpaid and in dispute)	N/A	-

The payment was delayed due to an administrative oversight. The controls will be strengthened to avoid a re-occurrence.

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Archeological Conservation at Diepkloof	Prof John Parkington*	Limited Bid	POA44554	R262
Pastel License Renewal	Sage South Africa**	Limited Bid	POA44869	R18
Caseware License Renewal	Adapt IT***	Limited Bid	POA44912	R28
Total				**R308**

** No responses were received via the Electronic Procurement System when the market was tested. The supplier was subsequently appointed via a limited bidding process.*

*** The supplier is the sole provider for the Pastel accounting software which is used as the primary financial management system for the entity.*

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

3.2 Contract variations and expansion

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value R'000	Value of previous contract expansion/s or variation/s	Value of current contract expansion or variation R'000
N/A	N/A	N/A	N/A	N/A	N/A	N/A

HWC TEAM AT LEAN MANAGEMENT TRAINING – PDCA CYCLE DOMINO EXERCISE.

PART F: FINANCIAL INFORMATION

Report of the External Auditor

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

Report on the financial statements

1. I have reviewed the financial statements of the Heritage Western Cape set out on pages 59 to 81 which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget with actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

Conclusion

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the Heritage Western Cape as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Responsibilities of the accounting authority for the financial statements

3. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

4. In preparing the financial statements, the accounting authority is responsible for assessing the entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

5. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to review historical financial statements. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.

6. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.

7. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

Report of the External Auditor

Report on the annual performance report

8. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.

9. I selected the following material performance indicators related to the programme: heritage resource management services presented in the annual performance report for the year ended 31 March 2024. I selected those indicators that measure the entity's performance on its primary mandated functions and that are of significant national, community or public interest.
   - Number of site inspections undertaken to provincial heritage sites
   - Number of provincial heritage sites events for the promotion of heritage resources
   - Number of programmes hosted to promote heritage resources management

10. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the entity's planning and delivery on its mandate and objectives.

11. I performed procedures to test whether:
    - the indicators used for planning and reporting on performance can be linked directly to the entity's mandate and the achievement of its planned objectives
    - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
    - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
    - the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
    - the reported performance information is presented in the annual performance report in the prescribed manner
    - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

12. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

13. I did not identify any material findings on the reported performance information for the selected material indicators.

Report on compliance with legislation

14. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the entity's compliance with legislation.

15. I performed procedures to test compliance with selected requirements in key legislation in accordance with the Auditor-General of South Africa (AGSA) findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

16. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

17. I did not identify any material non-compliance with the selected legislative requirements.

Internal control deficiencies

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

19. I did not identify any significant deficiencies in internal control.

Professional ethics and quality control

20. I am independent of the entity in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

21. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.

Auditor-General
Cape Town

31 July 2024

AUDITOR-GENERAL
SOUTH AFRICA
Auditing to build public confidence

Annexure to the auditor's report

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Sections 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii) Section 53(4) Sections 55(1)(a); 55(1)(b); 55(1)(c)(i) Sections 56(1); 56(2) Section 57(b)
Treasury Regulations, 2005	Regulations 8.2.1; 8.2.2 Regulations 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) Regulations 16A6.2 (b); 16A 6.3(a); 16A 6.3(b) Regulations 16A.6.3(c); 16A 6.3(e); 16A 6.4; 16A 6.5 Regulations 16A.6.6; 16A 8.3; 16A 8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii) Regulations 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1 Regulation 31.1.2(c) Regulations 33.1.1; 33.1.3
Public service regulation	Regulations 18; 18 (1) and (2)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulations 17; 25(7A)
Second amendment National Treasury Instruction No. 5 of 2020/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 2020/21	Paragraph 2
National Treasury instruction No 5 of 2020/21	Paragraphs 4.8; 4.9; 5.3
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury SCM Instruction Note 03 2021/22	Paragraphs 4.3; 4.4; 4.4 (a); 4.4(c); 4.4(d)
National Treasury SCM Instruction Note 11 2020/21	Paragraph 3.1 Paragraph 3.4 (b) Paragraph 3.9
National Treasury SCM Instruction note 2 of 2021/22	Paragraphs 3.2.1; 3.2.4(a) Paragraph 3.3.1
Practice Note 5 of 2009/10	Paragraph 3.3
Practice note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1 Sections 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2017	Paragraphs 4.1; 4.2 Paragraphs 5.1; 5.3; 5.6; 5.7 Paragraphs 6.1; 6.2; 6.3; 6.6; 6.8 Paragraphs 7.1; 7.2; 7.3; 7.6; 7.8 Paragraphs 8.2; 8.5 Paragraph 9.1 Paragraphs 10.1; 10.2 Paragraphs 11.1; 11.2
Preferential Procurement Regulations, 2022	Paragraphs 4.1; 4.2; 4.3; 4.4 Paragraphs 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

Statement of Financial Position

Figures in Rand Thousand	Note(s)	2024	2023
Assets			
Current Assets			
Cash and cash equivalents	3	9 969	8 882
Inventories	4	149	120
Receivables from exchange transactions	5	50	53
		10 168	**9 055**
Total Assets		**10 168**	**9 055**
Liabilities			
Current Liabilities			
Payables from exchange transactions	6	-	32
Unspent conditional grants and receipts	7	166	167
		166	**199**
Total Liabilities		**166**	**199**
Net Assets		**10 002**	**8 856**
Accumulated surplus		10 002	8 856
Total Net Assets		**10 002**	**8 856**

Statement of Financial Performance

Figures in Rand Thousand	Note(s)	2024	2023
Revenue			
Revenue from exchange transactions			
Heritage application fees	8	845	791
Interest income	9	827	476
Total revenue from exchange transactions		**1 672**	**1 267**
Revenue from non-exchange transactions			
Other income from non-exchange transactions	10	**7 394**	**8 016**
Transfer revenue			
Transfers and subsidies received	11	1 893	1 537
Utilisation of conditional grant	12	303	238
Total revenue from non-exchange transactions		**9 590**	**9 791**
Total revenue		**11 262**	**11 058**
Expenditure			
Audit fees	13	(78)	(73)
Legal fees	14	(1 241)	-
Services in-kind	15	(7 394)	(7 991)
General expenses	16	(779)	(703)
Members fees	17	(624)	(838)
Total expenditure		**(10 116)**	**(9 605)**
Surplus for the year		**1 146**	**1 453**

Statement of Changes in Net Assets

Figures in Rand Thousand	Accumulated surplus/ deficit	Total net assets
Balance at April 1, 2022	**7 403**	**7 403**
Changes in net assets	1 453	1 453
Surplus for the year	1 453	1 453
Total changes	**8 856**	**8 856**
Balance at April 1, 2023		
Changes in net assets		
Surplus for the year	1 146	1 146
Total changes	1 146	1 146
Balance at March 31, 2024	**10 002**	**10 002**

Cash Flow Statement

Figures in Rand Thousand	Note(s)	2024	2023
Cash flows from operating activities			
Receipts			
Cash received		3 040	3,353
Interest income		830	462
		3 870	3 815
Payments			
Cash paid to suppliers and employees		(2 783)	(1 584)
Net cash flows from operating activities	18	**1 087**	**2 231**
Net increase in cash and cash equivalents		**1 087**	**2 231**
Cash and cash equivalents at the beginning of the year		8 882	6 651
Cash and cash equivalents at the end of the year	3	**9 969**	**8 882**

The 2022/23 cash flow statement was restated due to the incorrect treatment of Conditional Grant funding. The detail of the restatement is disclosed in note 23

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand Thousand	Approved Budget	Adjust-ments	Final Budget	Actual amounts on com-parable basis	Difference between final budget and actual	Refer-ence
Statement of Financial Performance						
Revenue						
Non-tax revenue						
Sales of goods and services other than capital assets	674	150	**824**	845	**21**	
Entity revenue other than sales	282	-	**282**	830	**548**	22.1
Transfers and Subsidies received	1 621	-	**1 621**	2 195	**574**	22.2
Total revenue	**2 577**	**150**	**2 577**	**3 870**	**1 143**	
Expenditure						
Current payments						
Goods and services	(2 577)	(150)	**(2 727)**	(2 722)	**5**	
Total expenditure	**(2 577)**	**-**	**(2 727)**	**(2 722)**	**5**	
Surplus	**-**	**-**	**-**	**1 148**	**1 148**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement		**-**	**-**	**1 148**	**1 148**	
Reconciliation						
Basis difference						
Entity revenue other than sales				(4)		
Other non-tax revenue (Services in-kind)				7 394		
Goods and services				2		
Goods and services (Services in- kind)				(7 394)		
Timing difference				-		
Entity difference				-		
Actual Amount in the Statement of Financial Performance				**1 146**		

Figures in Rand Thousand	Note(s)	2024	2023

1. Presentation of Annual Financial Statements

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

1.1 Basis of preparation

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

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

All figures have been rounded to the nearest thousand.

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

These accounting policies are consistent with the previous period. However, the Property, Plant and Equipment, Financial Instruments, and Services in-kind policies were revised to ensure that it is relevant to the Entity.

1.2 Going concern assumption

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

1.3 Materiality

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

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

1.4 Significant judgements and sources of estimation uncertainty

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

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.

1.4 Significant judgements and sources of estimation uncertainty (continued)

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

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

1.5 Property, plant and equipment

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

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

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

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

1.6 Financial instruments

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

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

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

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

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

Classification

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

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

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

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

1.6 Financial instruments (continued)

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, intially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

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

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

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

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

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

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

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

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

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

Derecognition
Financial assets
The entity derecognises financial assets using trade date accounting.

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

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

1.6 Financial instruments (continued)

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

1.7 Statutory receivables

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

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

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

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

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

1.8 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.

1.9 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 19.

1.10 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.

1.11 Revenue from exchange transactions

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

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

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

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

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

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

1.12 Revenue from non-exchange transactions

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

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

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

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

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

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

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

1.12 Revenue from non-exchange transactions (continued)

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

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

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

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

1.13 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.

1.14 Comparative figures

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

1.15 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).

1.16 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.

1.17 Budget information

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

The approved budget covers the fiscal period from 4/1/2023 to 3/31/2024.

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

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

1.18 Related parties

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

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

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

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

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

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

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

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

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

1.19 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.

1.20 Value-Added Tax (VAT)

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

Figures in Rand Thousand	2024	2023

2. Standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after April 1, 2024 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact
• GRAP 1 (amended): Presentation of Financial Statements (Going Concern)	Not yet effective	Unlikely there will be a material impact
• GRAP 104 (as revised): Financial Instruments	April 1, 2025	Unlikely there will be a material impact

Figures in Rand Thousand	2024	2023

3. Cash and cash equivalents

Cash and cash equivalents consist of:		
Bank balances	2 655	2 120
Short-term deposits	7 314	6 762
	9 969	**8 882**

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

Plaques	149	120

Inventory consists of provincial heritage sites plaques used to identify heritage sites. During the year under review provincial heritage plaques were purchased.

5. Receivables from exchange transactions

Accrued interest	50	53

6. Payables from exchange transactions

Trade payables	-	32

7. Unspent conditional grants

Unspent conditional grants and receipts comprises of:

National Lotteries Board[1]	144	144
National Department of Tourism[2]	21	21
US Ambassador fund	1	1
	166	**167**

Conditional grants were received from the National Lotteries Board for the Baboon Point Conservation Project; from the National Department of Tourism for the Tourism Interpretive signage at Gugulethu Seven Memorial; and from the US Ambassador fund for cultural preservation for the conservation of Diepkloof Rock Shelter, a Provincial Heritage Site in the process of being nominated as a World Heritage Site.

1 The remainder of the Lottery Funding was initially for the appointment of on-site monitors at the Baboon Point site. However, due to challenges emanating from the nature of the site, it was agreed to rather install interpretive signage at the cave. The signage will be installed in 2024/2025 as agreed with the funder.

2 Heritage Western Cape awaits the City of Cape Town's (CoCT) completion of the maintenance at the Gugulethu 7 site in order to conclude the placement of interpretative signage. Once the maintenance is completed, the interpretative signage will be completed

Figures in Rand Thousand	2024	2023

8. Heritage application fees

Application fees	845	791

During the year under review, more heritage applications were received as this is a demand driven source of revenue

9. Interest income

Interest received	827	476

The increase is attributed to both interest rate changes and the various procurement challenges experienced which led to slow spending. This resulted in more cash available for interest rate calculations compared to the prior year

10. Other income from non-exchange transactions

Donation: Services in-kind[1]	7 394	7 991
Administrative penality	-	25
	7 394	8 016

[1] For the detail on the Donation: Services in-kind, refer to the narrative in note 15.

11. Transfers and subsidies received

Departmental transfer received	1 893	1 537

12. Utilisation of Conditional Grant

Utilisation of Conditional Grant	303	238

During the year under review the 2nd tranche of the US Ambassador funding was received for the Diepkloof project.

13. Audit fees

External audit	78	73

14. Legal Fees

Legal Fees	1 241	-

During the year under review the case relating to the 'Monster Building' in Buitengracht Street, Cape Town was finalised and the entity had to pay the associated legal fees.

Figures in Rand Thousand	2024	2023

15. Services in-kind

Employee cost: Services in-kind	7 394	7 991

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

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

The service provided by officials responsible for the management of heritage resources were reassessed during the 2023/24 financial year and is included as part of services in-kind recognised in the Statement of Financial Performance. In terms of GRAP 3, the reassessment of services in-kind is applied retrospectively and the corresponding comparative figures were restated. Detail on the reassessment is disclosed in note 23.

16. General expenses

Advertising[1]	63	7
Catering[2]	80	68
Communication[3]	58	75
Consulting and outsourced services[4]	392	343
Printing and stationery[5]	66	71
Software Licence renewal	46	42
Travel and subsistence[6]	74	97
	779	**703**

1 Promotional items were purchased for the year under review which was not included in the previous financial year.
2 More face-to-face meetings were held for which catering was provided.
3 There was a decrease in virtual meetings held which resulted in a saving on data allowance.
4 The translation of statutory documents were outsourced which was previously done in-house.
5 Fewer copies of statutory documents were printed during the year under review.
6 Fewer site visits were attended during the year under review.

Figures in Rand Thousand	2024	2023
17. Members fees		
Alard, G	-	2
Bailey, E	-	31
Baumann, N	17	16
Belter, D	55	76
Boise, H	39	14
Daniels, C	-	1
De Waal, J	-	28
Dumbrell, K	-	19
Fataar, M	-	18
Fortuin, C	30	8
Gani, R	17	11
Gribble, J	-	9
Gibbs, D	36	40
Hall, S	-	6
Hermansen, S	11	18
Jacobs, G	36	57
Johnston, S	32	52
Kasibe, W	-	2
Knight, J	-	3
Lavin, J	14	5
Malan, A	11	12
Martin, R	36	34
Mavumengwana, S	24	34
Mdludlu, M	7	18
Mgijima, B	-	3
Milandri, L	19	5
Ontong, T	32	15
Orton, J	-	8
Peters, W	-	47
Saunders, D	30	37
Scurr, M	-	23
Smart, C	20	8
Smuts, K	35	5
Snelling, C	-	28
Van de Merwe, H	54	76
Van Graan, A	19	18
Webley, L	-	12
Winter, S	30	27
Wilson-Harris, J	20	-
Wolters, M	-	12
	624	**838**

During the year under review, there was a decrease in the number of meetings held and time spent on meeting preparations. In addition, the number of committees were reduced which contributed to the decrease in expenditure year-on-year.

Figures in Rand Thousand	2024	2023
18. Cash generated from operations		
Surplus	1 146	1 453
Non-cash movements:		
Revenue: Services in-kind	7 394	7 991
Expenditure: Services in-kind	(7 394)	(7 991)
Distribution of inventory Inventories	-	1
Changes in working capital:		
Inventories	(29)	-
Receivables from exchange transactions	3	(14)
Other receivables from non-exchange transactions	-	1 000
Payables from exchange transactions	(32)	30
Unspent conditional grants	(1)	(239)
	1 087	**2 231**

19. Contingent liabilities

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

Midnight Storm Investments 170 (Pty) Ltd v Minister of Arts and Culture and Others which relates to a court case that was lodged at a North Gauteng High Court. The case relates to a decision that was taken by Heritage Western Cape (HWC) not to approve the planned upmarket housing development, rezoning and subdivision rights to a property which is a Provincial Heritage Site (PHS). HWC is cited as a 3rd Defendant and the MEC for Department of Cultural Affairs and Sport of the Western Cape is cited as a 5th 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 seen as a constructive expropriation. The trial was heard in the Gauteng High Court 29 July 2019 to 2 August 2019, and was concluded with the closing arguments in January 2020. The Court ruled in favour of the defendants. After the judgment, Leave to Appeal to the Supreme Court of Appeal was granted on 15 June 2020 by the Gauteng High Court. If the claim succeeds at the Supreme Court of Appeal, HWC's liability is estimated at R8.2million, unless HWC, alternatively the National Minister of Arts and Culture approach the Constitutional Court to make a final pronouncement on the matter. The appellant/applicant has subsequently approached HWC to explore a settlement of the matter and has submitted a further application for a development on the edge of the PHS. The Appeal has accordingly been postponed pending the outcome of this application. Should the matter be settled, the contingent liability would fall away.

HWC Management is of the view that the contingent liability is based on the value of the land which is in question. Chances of the plaintiff succeeding are minimal, as they have failed in their first attempt and Senior Counsel is confident that the appeal, should it proceed, will not succeed either.

Figures in Rand Thousand	2024	2023

20. Related party

Relationships

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

DCAS provides accommodation to HWC to execute their administrative and financial operations.

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

The members of the council of HWC and the entity as disclosed in note 17 are related parties in terms of GRAP 20.

South African Heritage Resources Agency (SAHRA) is mandated by the provisions of section 8(6)(a) and (d) of the National Heritage Resources Act (NHRA) read with Regulation 4 of the Regulations published under GNR 323 on 7 April 2000 to assess and re-assess the competence of provincial heritage resources authorities such as HWC.

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

Transactions

Income received from related party		
Department of Cultural Affairs and Sport	1 893	1 537
Services in-kind received from related party		
Department of Cultural Affairs and Sport	7 394	7 991

Services in-kind was not previously disclosed under the Related Party transactions note. This has been corrected in the year under review.

Figures in Rand Thousand	2024	2023

21. Risk management

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

Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

Sensitivity analysis

At 31 March 2024, 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 R99 689 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 counterparty.

No credit limits were exceeded during the reporting period, and management does not expect any losses from non- performance by these counterparties.

Maximum exposure to credit risk.

The entity's exposure to credit risk with regards to loans and receivables is limited to the amounts on the balance sheet.

Market risk

The entity is not exposed to market risk, due to it being required to settle creditors within 30 days of receiving an invoice as required by the treasury regulations and the PFMA.

Interest rate risk

The entity's risk profile consists of fixed and floating rate loans 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	9 969	-	-	-	-
Net amount	9 969	-	-	-	-
Past due but not provided for	-	-	-	-	-

Figures in Rand Thousand

22. Budget variances

Budget Adjustment:

During the 2023/24 financial year the budget was increased with R 150 000, from an original budget of R 2,577m to an adjusted budget of R 2,727m. During the year under review the case relating to the 'Monster Building' in Buitengracht Street, Cape Town was finalised and the Entity had to pay the associated legal fees. The legal cost exceeded the available budget thus required a budget adjustment.

Material differences between budget and actual amounts

22.1 Entity revenue other than sales

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

22.2 Other non-tax revenue

For the year under review additional funding was received from the Department of Cultural Affairs & Sport for a specific project and the 2nd tranche of the US Ambassador funding was received for the Diepkloof project.

23. Prior-year adjustments

23.1 Services in-kind

During the year under review, the service provided by officials responsible for the management of heritage resources was reassessed as services in-kind provided to the Entity. Since the condition was existing in the prior year, a retrospective adjustment was made to ensure fair presentation of the financial statements.

The effect of the prior-year adjustment is presented below:

2022/23	As previously reported	Adjustment	Restated
Statement of Changes in Net Assets			
Accumulated Surplus	-	7 317	7,317
Accumulated Surplus	-	(7 317)	(7 317)
Statement of Financial Performance			
Revenue: Services in-kind	674	7 317	7 991
Expenditure: Services in-kind	(674)	(7 317)	(7 991)

23.2 Conditional Grant

The restatement of the 2022/23 Cash Flow Statement is due to the incorrect treatment of Conditional Grant funding.

The effect of the restatement is presented below:

2022/23	Note	As previously reported	Adjustment	Restated
Cash Flow Statement				
Cash flow from operating activities				
Cash received: Utilisation of Conditional Grant	18	3 593	(240)	3 353
Interest income	18	462	-	462
Cash paid to suppliers and employees: Unspent Conditional Grant	18	(1 824)	240	(1 584)
		2 231	**-**	**2 231**

24. Events after the reporting date

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

25. BBBEE Performance

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

Wes-Kaapse Regering

ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape

Erfenis Wes-Kaap

Jaarverslag
2023/2024

Die grafika wat op die buiteblad van Erfenis Wes-Kaap se Jaarverslag 2023/2024 verskyn:
Mostert se Meul, Rhodesrylaan, Rhodeslaan, Bishopscourt, Kaapstad (33.9521° S, 18.4662° E)

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MOSTERT SE MEUL NA DIE BRAND OP 18 APRIL 2021

DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM	Erfenis Wes-Kaap
REGSVORM VAN ENTITEIT	Openbare entiteit
AARD VAN ONDERNEMING EN VERNAAMSTE AKTIWITEITE	Om erfenishulpbronne in die Wes-Kaap te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder
REGISTRASIENOMMER	N.v.t.
STRAATADRES	3de verdieping, Protea Assuransie-gebou Groentemarkplein Kaapstad 8001
POSADRES	Posbus 1665 Kaapstad 8000
TELEFOONNOMMER/S	+27 21 483 9598
FAKSNOMMER	+27 21 483 9845
E-POSADRES	ceoheritage@westerncape.gov.za
WEBWERF	www.hwc.org.za
EKSTERNE OUDITEURE	Ouditeur-generaal van Suid-Afrika 19 Parklaan Milnerton 7441 Kaapstad
BANKIERS	Nedbank: St. George-wandellaan, Kaapstad-middestad, Kaapstad 8001 Absa: Privaat Sak X9067, Korp. Gauteng, Kaapstad
MAATSKAPPY-/RAADSEKRETARIS	N.v.t.

2. LYS MET AFKORTINGS/AKRONIEME

AERP	Algemeen erkende rekeningkundige praktyk
APM	Komitee oor Argeologie, Paleontologie en Meteoriete
BAV	Basiese Assesseringsverslag
BBP	Bewaringsbestuursplan
BBR	Bewaringsbestuursraamwerk
BID	Basiese Inligtingsdokument
BSB	Beroepspesifieke bedeling
DB	Diensbillikheid
DKS	Departement van Kultuursake en Sport
DORB	Direktoraat Ondernemingsrisikobestuur, Departement van die Premier
EIB	Erfenisimpakbepaling
EWK	Erfenis Wes-Kaap
FJ	Finansiële jaarstate
FKEO	Vastekapitaal-eiendomsontwikkeling
GvSD	Gemak van sake doen
HFB	Hoof- Finansiële Beampte
HUB	Hoof- Uitvoerende Beampte
KBOL	Komitee oor die Beboude Omgewing en Landskappe
KIB	Komitee oor Impakbepaling
KVGI	Komitee oor Voorraad, Gradering en Interpretasies
KVO	Kennisgewing van voorneme om te ontwikkel
LUR	Lid van die (Provinsiale) Uitvoerende Raad
MTUR	Mediumtermynuitgaweraamwerk
NVG	Nasionale Vervolgingsgesag
OGSA	Ouditeur-generaal van Suid-Afrika
OIB	Omgewingsimpakbepaling
OIV	Omgewingsimpakverslag
ORB	Ondernemingsrisikobestuur
ORBEKOM	Ondernemingsrisikobestuur-en-etiekkomitee
PGHA	Probleemgedrewe herhalende aanpassing
SAEHA	Suid-Afrikaanse Erfenishulpbronne-agentskap
SAEHIS	Suid-Afrikaanse Erfenishulpbronne-inligtingstelsel
SK	Stad Kaapstad
UBK	Uitvoerende Bestuurskomitee
UOWP	Uitgebreide-openbarewerkeprogram
VEB	Vergaderings van Erfenisbeamptes
WBTI	Wet op die Bevordering van Toegang tot Inligting
WNBRBS	Wet op Nasionale Bouregulasies en Boustandaarde
WNEH	Wet op Nasionale Erfenishulpbronne
WNOB	Wet op Nasionale Omgewingsbestuur

3. VOORWOORD DEUR DIE VOORSITTER

Dit is vir my as voorsitter van Erfenis Wes-Kaap 'n voorreg om die Jaarverslag vir die boekjaar 2023/2024 aan te bied. Hierdie verslag weerspieël die gesamentlike pogings en prestasies van ons toegewyde span om ons missie na te kom, naamlik om die erfenis van die Wes-Kaap te bewaar, te beskerm en te bevorder.

Ons rol by Erfenis Wes-Kaap is 'n veelsydige een. Ons tree op as die provinsiale gesag vir erfenishulpbronne wat daarvoor verantwoordelik is om die uiteenlopende erfenis-hulpbronne van ons provinsie te identifiseer, te bestuur en te beveilig. Ons mandaat is ontleen aan die Grondwet van die Republiek van Suid-Afrika, die Wes-Kaapse Provinsiale Grondwet en die Wet op Nasionale Erfenishulpbronne, en rig ons handelinge om te verseker dat ons erfenis vir toekomstige geslagte bewaar bly.

Die Raad van Erfenis Wes-Kaap speel 'n uiters belangrike rol in toesighouding oor die bestuur en bevordering van erfenishulpbronne. Die geesdriftige individue met diverse kundigheid en agtergronde wat op die Raad dien, sien toe dat strategiese leiding, regeringsbestuur en toesig aan die entiteit verskaf word. Ons streef om deur middel van gesamentlike pogings ingeligte besluite te neem wat die bewaring van erfenis teen die behoeftes van ons ontwikkelende samelewing opweeg.

Die Raad het deur die loop van die jaar onvermoeid daaraan gewerk om die uitdagings te hanteer en geleenthede te benut wat uit erfenisbestuur voortspruit. Ons het met belang-hebbendes geskakel en met vennote saamgewerk, en het inisiatiewe geïmplementeer om die doeltreffendheid en geskiktheid van ons werksaamhede en mandaat te verbeter. Ons verbintenis tot deursigtigheid, verantwoordbaarheid en belanghebbendeskakeling bly koersvas in ons dienslewering aan die mense van die Wes-Kaap.

Wat die medium- tot langtermyn aanbetref, is Erfenis Wes-Kaap strategies daarop gefokus om seker te maak dat erfenisbewaring en -bevordering tot die sosioëkonomiese ontwikkelingsdoelwitte van die provinsie bydra. EWK poog om in ooreenstemming met die Wet op Nasionale Erfenishulpbronne en die kernbeleide van die Wes-Kaapse regering voort te gaan om 'n instaatstellende omgewing vir dié geleenthede te skep, met 'n hoogs doeltreffende en doelmatige, geïntegreerde stelsel van erfenishulpbronbestuur in plek. Hierdie benadering het nie alleen ten doel om die bewaring van ons betekenisvolle erfenishulpbronne in die provinsie te verseker nie (wat van die allergrootste belang vir die rol van die provinsiale erfenishulpbrongesag is), maar ook om by te dra tot 'n meer inklusiewe en ekonomies gesonde samelewing waarin ons erfenis geïdentifiseer, bevorder en gevier word.

Hierdie jaarverslag dien as getuienis van ons volgehoue toewyding en die vordering wat ons ter voldoening aan ons mandaat en strategie maak. Dit bied 'n omvattende oorsig van ons aktiwiteite, uitvoering, uitdagings en vooruitsigte. Ek is trots op die prestasies wat in hierdie verslag uiteengesit word en is dankbaar vir die toewyding van ons Raad en komiteelede, personeel, vennote en belanghebbendes wat tot ons sukses bydra.

Terwyl ons oor die afgelope jaar besin en na die toekoms kyk, is ek vol vertroue dat Erfenis Wes-Kaap steeds 'n allerbelangrike rol sal speel in die bewaring en viering van ons provinsie se ryk erfenis. Ons sal saam onwrikbaar bly in ons verbintenis om te verseker dat ons erfenishulpbronne vir toekomstige geslagte bewaar en waardevol bly.

Voorsitter van die Raad
Reyhana Gani
Datum: 31 Augustus 2024

4. OORSIG VAN DIE HOOF- UITVOERENDE BEAMPTE

Inleiding

Erfenis Wes-Kaap (EWK) tree op as die baken van erfenisbewaring en -bevordering in die Wes-Kaap, en is toevertrou met die kolossale taak om ons kultuurnalatenskap te beveilig. As die provinsiale gesag vir erfenishulpbronne lê ons missie diep gewortel in grondwetlike mandate en die Wet op Nasionale Erfenishulpbronne (WNEH) – wat ons pogings rig om die diverse tapisserie van erfenishulpbronne binne ons streek te bestuur en te bevorder. Ons besin in hierdie oorsig oor die vordering wat gedurende die boekjaar 2023/2024 gemaak is en die uitdagings waarvoor ons te staan gekom het.

Bestedingstendense

Program	2023/24			2022/23		
	Begroting	Werklike uitgawes	(Oor-)/ onder-besteding	Begroting	Werklike uitgawes	(Oor-)/ onder-besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	2 727	2 722	5	2 648	1 585	1 063
Totaal	**2 727**	**2 722**	**5**	**2 648**	**1 585**	**1 063**

Uitdagings ten opsigte van kapasiteitsbeperkings waarvoor die openbare entiteit te staan kom

Uitdagings het te midde van ons pogings ontstaan wat die veerkrag van ons entiteit getoets het. Die bestuur van Graad III-erfenishulpbronne, waarvoor die verantwoordelikheid deur die WNEH aan plaaslike owerhede opgelê is, verg aansienlike aandag en hulpbronne van die EWK.

Daarbenewens het die diepgaande impak van beurtkrag operasionele eise met betrekking tot vergaderingskedules gestel, aangesien die meeste Raads- en komiteevergaderings aanlyn gehou is. Alhoewel ons maatreëls vir sakekontinuïteit ingestel het om hierdie uitdagings die hoof te bied, het die energiekrisis voortdurend kommer gewek en deurlopende aanpassing en veerkrag genoodsaak.

Gestaakte sleutelaktiwiteite / aktiwiteite wat gestaak gaan word

Die EWK het as deel van ’n deurlopende strategiese heraanpassing voortgegaan met die proses om die bestuur van Graad II-erfenishulpbronne aan plaaslike owerhede oor te dra. Hierdie veranderinge dui op ’n daadwerklike poging om doeltreffendheid te verbeter en te verseker dat erfenishulpbronne van plaaslike betekenis meer doelmatig op plaaslike vlak bestuur word. Graad III-erfenishulpbronne wat van plaaslike betekenis is, is histories deur EWK bestuur. In ooreenstemming met die WNEH en om plaaslike doeltreffendheid te bevorder, is EWK egter in die proses om hierdie verantwoordelikhede aan die toepaslike plaaslike owerhede, veral die Stad Kaapstad, te delegeer.

Nuwe voorgestelde sleutelaktiwiteite

EWK implementeer QR-kodes by provinsiale erfenisterrein om besoekers van maklik toeganklike inligting oor die historiese en kulturele betekenis van hierdie liggings te verskaf. Hierdie tegnologiegedrewe inisiatief het ten doel om openbare betrokkenheid en opvoeding te verbeter deur gedetailleerde verhale, historiese data en multimedia-inhoud direk op besoekers se slimfone aan te bied.

EWK-verteenwoordigers het aangesluit by die Gemak van Sake Doen-taakspan (GvSD), 'n groep wat daaraan werk om sistemiese beperkings uit te skakel en die rompslomp binne regering en sy agentskappe te verminder. Hierdie betrokkenheid is deel van EWK se breër strategie om ekonomiese groei en werkskepping te steun deur erfenisverwante prosesse doeltreffender te maak.

Versoek om verlenging van fondse

Fondse vir die Gugulethu 7-projek vir die installering van vertolkingstekens by die erfenis-terrein is verleng om voorsiening te maak vir EWK se afhandeling van die projek nadat daar gewag is vir die Stad Kaapstad om instandhouding by die terrein te voltooi.

Die Loteryfonds is geoormerk vir die erfenistekens by die Bobbejaanpunt-erfenisterrein in Elandsbaai. Die tekens by die grot is beskadig en onleesbaar, en moet nog aandag geniet.

Voorsieningskettingbestuur

EWK, bygestaan deur die Departement van Kultuursake en Sport, het sterk prosesse en stelsels vir Voorsieningskettingbestuur (VKB) ingestel om deursigtigheid, doeltreffendheid en verantwoordbaarheid in sy verkryging- en finansiële bestuursaktiwiteite te verseker. Hierdie stelsels is ontwerp om ooreen te stem met die relevante wetgewende en regulatoriese raamwerke, wat voldoening en die bevordering van beste praktyke verseker.

Alle afgehandelde ongevraagde bodvoorstelle vir die oorsigjaar

Geen

Of VKB-prosesse en -stelsels geïmplementeer is

EWK is daartoe in staat om hulpbronne doeltreffend te bestuur, risiko's te versag, en die integriteit van sy werksaamhede deur middel van VKB-prosesse te handhaaf. Gereelde oudits en voortdurende verbeterings aan die VKB-proses onderstut verder EWK se verbintenis daartoe om aan hoë standaarde van regeringsbestuur en operasionele voortreflikheid te voldoen.

Uitdagings ervaar

Die behoud van gekwalifiseerde personeel het in 'n kritieke kwessie ontaard, en word nadelig beïnvloed deur mededingende salarisse wat deur plaaslike en nasionale regering aangebied word. Ons het om hierdie rede begin om die welstand van ons spanlede te prioritiseer en om niegeldelike aansporings te implementeer wat ten doel het om 'n ondersteunende en vervullende organisatoriese kultuur te skep.

Aangeleenthede in die Ouditverslag vir die vorige jaar, en hoe dit aandag sal geniet

EWK het vir die vorige boekjaar 'n skoon oudit ontvang.

Vooruitsig/planne om finansiële uitdagings die hoof te bied

Met die oog op die toekoms bly die EWK onwrikbaar in sy verbintenis om die publiek te bedien en om erfenisbewaring en -bevordering in die Wes-Kaap te ondersteun. Die vraag na toeganklike dienste, ekonomiese groei en maatskaplike welstand onderstut die volgehoue relevansie en belangrikheid van ons werk.

Ons strategiese doelwitte vir die jaar wat voorlê, is duidelik: bou 'n doeltreffende stelsel vir die bestuur van erfenishulpbronne, identifiseer en verklaar betekenisvolle erfenishulpbronne as Provinsiale Erfenisterreine, en versterk samewerkende vennootskappe met munisipaliteite en bewaringsliggame. Ons poog om deur middel van geteikende uitreikprogramme en inisiatiewe vir gemeenskapsbetrokkenheid die positiewe impak wat erfenis op die hantering van maatskaplike kwessies kan hê, te beklemtoon.

Gebeure ná die verslagdoeningsdatum

Geen.

Ekonomiese lewensvatbaarheid

EWK is ekonomies lewensvatbaar en operasioneel stabiel, danksy die voortdurende ondersteuning van die Departement van Kultuursake en Sport. Hierdie ondersteuning in die vorm van 'n operasionele subsidie is uiters belangrik, aangesien dit verseker dat EWK sy kernfunksies en -dienste doeltreffend kan uitvoer. Verder verskaf die sekondering van personeel vanaf die Departement menslike hulpbronkapasiteit aan EWK om ons in staat te stel om die werklading te hanteer en doelmatig na erfenisverwante aangeleenthede om te sien.

Prestasies

Die veerkrag en toewyding van die EWK-span het ten spyte van die uitdagings deur die loop van die jaar beduidende prestasies gelewer. Die verwerking van altesaam 2 218 erfenisaansoeke beaam ons verbintenis tot doeltreffende dienslewering. Ons het deur middel van vaartbelynde prosedures en bygewerkte aansoekvorms die toeganklikheid en doeltreffendheid van ons hersieningsprosesse verbeter en het sodoende tydige reaksies op erfenisverwante navrae en inisiatiewe verseker.

Ons fokus op terreininspeksies, veral van betekenisvolle erfenisterreine, het waardevolle insigte gegee en geteikende bewaringspogings ingelig. Samewerking met eiendoms-eienaars en regeringsentiteite, insluitend die Wes-Kaapse Departement van Infrastruktuur, het proaktiewe maatreëls gebied om hierdie betekenisvolle kulturele bates te beskerm en te bewaar.

Verder het ons vennootskap met die Stad Kaapstad belowende resultate ten opsigte van die delegasie van ons plaaslike erfenishulpbronbestuur opgelewer. Ons kon deur noue samewerking met munisipale owerhede inisiatiewe bevorder wat daarop gemik is om doeltreffendheid in die bestuur van Graad III-erfenishulpbronne op plaaslike regeringsvlak te verbeter.

Inisiatiewe wat voortspruit uit ons deelname aan die span vir Vastekapitaal-eiendoms-ontwikkeling en opleiding in Lenige Bestuur het 'n verdere hupstoot aan ons pogings gegee. Hierdie inisiatiewe, wat wissel van die verwerking van vrystellings vir spesifieke ontwikkelings-gebiede tot die vaartbelyning van permitaansoeke, onderstut ons verbintenis tot innovasie en samewerking in erfenisbestuur.

Erkenning(s) en waardering

Ek betuig my opregte dank aan ons belanghebbendes, vennote, die Raad en komiteelede, asook die toegewyde span personeel by EWK vir hul onwrikbare toewyding en onvermoeide pogings. Ons sal saam die ryk erfenis van die Wes-Kaap aanhou bewaar en vier, en sal ons beywer om voortreflikheid en 'n positiewe gemeenskapsimpak in al ons werksaamhede te verseker.

Hoof- Uitvoerende Beampte
Michael Janse van Rensburg
Datum: 31 Augustus 2024

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

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

- Alle inligting en bedrae wat in die jaarverslag bekendgemaak is, is in ooreenstemming met die jaarlikse finansiële state wat deur die Ouditeur-generaal geoudit is.
- Die jaarverslag is volledig, akkuraat en vry van enige weglatings.
- Die jaarverslag is opgestel in ooreenstemming met die riglyne vir die jaarverslag, soos uitgereik deur Nasionale Tesourie.
- Die Finansiële Jaarstate (Deel E) is voorberei in ooreenstemming met 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 menings wat in hierdie inligting gestel word.
- Die rekenpligtige gesag is verantwoordelik vir die daarstelling en implementering van 'n stelsel van interne kontrole wat ontwerp is om redelike sekerheid oor die integriteit en betroubaarheid van die prestasie-inligting, die menslike hulpbronne-inligting en die finansiële jaarstate te verskaf.
- Die eksterne ouditeure word betrek om 'n onafhanklike mening oor die finansiële jaarstate te gee.

Na ons mening is die jaarverslag 'n billike weergawe van die bedrywighede, die prestasie-inligting, die menslike hulpbronne-inligting en die finansiële sake van die openbare entiteit vir die boekjaar geëindig 31 Maart 2024.

Die uwe

Hoof- Uitvoerende Beampte
Michael Janse van Rensburg
Datum: 31 Augustus 2024

Voorsitter van die Raad
Reyhana Gani
Datum: 31 Augustus 2024

6. STRATEGIESE OORSIG

6.1. Visie

Inklusiewe, getransformeerde, mensgesentreerde, 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 erfenis-hulpbronne met die doel om tot transformasie en nasiebou by te dra.

6.3. Waardes

Sorgsaamheid, bevoegdheid, verantwoordbaarheid, integriteit, innovasie, responsiwiteit, inklusiwiteit en respek.

7. WETGEWENDE EN ANDER MANDAAT

Erfenis Wes-Kaap, as 'n Bylae 3C Openbare Entiteit, beskou die wetgewende mandaat waarop sy algehele funksionering gegrond is, as bindend ten opsigte van die volgende:

- Om goeie regeringsbestuur op alle vlakke te bevorder;
- Om gemeenskappe te bemagtig om erfenishulpbronne te koester en te bewaar sodat dit aan toekomstige geslagte nagelaat kan word;
- Om algemene beginsels te bepaal vir die regeringsbestuur van erfenishulpbronbestuur regoor die Wes-Kaap; en
- Om 'n geïntegreerde stelsel vir die identifisering, beskerming, bewaring, bestuur en bevordering van erfenishulpbronne in die provinsie ingevolge die WNEH en sy regulasies in te stel.

7.1 Grondwetlike mandaat

Artikel	Regstreekse verantwoordelikheid van Erfenis Wes-Kaap
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 24(b)(ii): Die omgewing	Erfenis Wes-Kaap moet deur wetgewende en ander maatreëls die bevordering van bewaring van die erfenisomgewing in die Wes-Kaap reguleer en moniteer. Dit mag nie uitgeoefen word op 'n wyse wat met enige bepaling van die Handves van Regte onbestaanbaar is nie. Jaar-verslae oor hierdie mandaat moet aan die Wes-Kaapse Provinsiale Parlement voorgelê word.
Artikel 31: Kultuur-, godsdiens- en taalgemeenskappe	Erfenis Wes-Kaap moet toesien dat sy programme en projekte die kulturele diversiteit van die Wes-Kaapse bevolking in ag neem.
Artikel 41: Beginsels van samewerkende regering en interregeringsbetrekkinge	Erfenis Wes-Kaap werk saam met alle vlakke van regering. EWK werk kragtens sy mandate ten nouste saam met die Departement van Kultuursake en Sport, die Suid-Afrikaanse Erfenishulpbronne-agentskap (SAEHA) en plaaslike owerhede in die Wes-Kaap.
Bylae 4A: Funksionele gebiede van konkurrente nasionale en provinsiale wetgewende bevoegdheid	Erfenis Wes-Kaap werk nou saam met die Suid-Afrikaanse Erfenishulpbronne-agentskap rakende erfeniskwessies, veral Nasionale Erfenisterreine wat in die Wes-Kaap geleë is.

Artikel	Regstreekse verantwoordelikheid van Erfenis Wes-Kaap
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 195: Basiese waardes en beginsels wat openbare administrasie reguleer	Amptenare van Erfenis Wes-Kaap moet die bepalings van artikel 195 nakom, wat 'n beskrywing gee van die demokratiese waardes en beginsels wat die werk van staatsdiensadministrasie reguleer. Artikel 195(1)(b) vereis die bevordering van die doeltreffende, ekonomiese en doelmatige gebruik van hulpbronne. Die implikasie is dat programme wat in die openbare sektor onderneem word, die maksimum voordele teen die laagste koste moontlik behoort te lewer.
Grondwet van die Wes-Kaap, 1997	
Artikel 70	Provinsiale wetgewing moet voorsiening maak vir die instelling en redelike finansiering, binne die beskikbare middele van die provinsie, vir 'n kultuurraad of rade vir 'n gemeenskap of gemeenskappe in die Wes-Kaap wat 'n gemeenskaplike kultuur- en taalerfenis deel.
Artikel 81	Erfenis Wes-Kaap moet beleide implementeer om die welstand van die mense van die Wes-Kaap aktief te bevorder en te handhaaf, veral ten opsigte van die beskerming en bewaring van die natuur-historiese, kultuur-historiese, argeologiese en argitektoniese erfenis van die Wes-Kaap tot voordeel van huidige en toekomstige geslagte. Erfenis Wes-Kaap moet spesifieke beleide in hierdie verband implementeer.

7.2 Wetgewende mandaat

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, genoteerde of ongenoteerde openbare entiteite, grondwetlike instansies en provinsiale wetgewers; • verseker dat alle inkomste, uitgawes, bates en laste van hierdie instansies doeltreffend en doelmatig bestuur word; en omskryf die verantwoordelikhede aan wie finansiële bestuur by hierdie liggame toevertrou is.
Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie Wet gee uitvoering aan die reg om toegang te verkry tot rekords wat deur die staat en privaat liggame gehou word. Die EWK en elke ander openbare en privaat liggaam moet onder meer: • 'n handleiding opstel wat aan lede van die publiek verduidelik hoe om 'n aansoek in te dien om toegang tot inligting wat daardie liggaam besit; en • 'n inligtingsbeampte aanstel om aansoeke om toegang tot inligting wat die liggaam besit, te oorweeg.
Wet op die Bevordering van Administratiewe Geregtigheid, 2000	Wet 3 van 2000	Hierdie Wet: • bepaal die reëls en riglyne wat administrateurs tydens besluitneming moet nakom; • vereis dat administrateurs mense meedeel oor hulle reg op hersiening of appèl en hulle reg om redes daarvoor te versoek; • vereis dat administrateurs redes vir hulle besluite verskaf; en • gee aan lede van die publiek leiding oor die gronde om besluite van administrateurs in die hof te hersien.

Nasionale wetgewing	Verwysing	Beskrywing
Wet op Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	Hierdie Wet plaas 'n verantwoordelik op instansies om die volgende te verseker: • Om die beskerming van persoonlike inligting wat deur openbare en privaat liggame verwerk word, te bevorder; en • Om sekere voorwaardes in te stel om minimumvereistes vir die verwerking van persoonlike inligting te bepaal. Aangesien EWK persoonlike inligting tydens die verwerking van aansoeke insamel, moet daar aan die POPI-wet voldoen word.
Wet op Nasionale Erfenishulp-bronne, 1999	Wet 25 van 1999	Die mandaat van Erfenis Wes-Kaap is aan hierdie wetgewing ontleen. Verder bemagtig die Wet EWK om die volgende uit te voer: • Om relevante erfenishulpbronne in die Wes-Kaap te identifiseer, aan te teken en te assesseer; • Om erfenishulpbronne in die Wes-Kaap te beskerm en te bestuur; en • Om beleide, doelwitte en strategiese planne vir die bestuur van erfenishulpbronne op te stel.
Wet op die Wêreld-erfeniskonvensie, 1999	Wet 49 van 1999	Erfenis Wes-Kaap verseker ter voldoening aan hierdie Wet dat terreine wat vir Wêreld-erfenisterreinstatus genomineer word, formeel beskerm word en verskaf, waar nodig, ondersteuning met voortdurende bewaring en periodieke verslagdoening.
Regulasies oor die Bestuur van Wes-Kaapse Erfenishulp-bronne	P.K. 336 van 25 Oktober 2002, P.K. 298 van 29 Augustus 2003, P.K. 212 van November 2004, P.K. 106 van 31 Maart 2005, P.K. 7497/2015 van September 2015.	Regulasies maak voorsiening vir die praktiese implementering van erfenisbestuur in die Wes-Kaap.

7.3 Beleide

Beleid	Beskrywing
Gedragskode vir EWK-lede	Die hoofdoel van die kode is om voorbeeldige gedrag onder lede te bevorder om aan die EWK institusionele geloofwaardigheid te verleen.
Finansiële delegasies	Delegasies van bevoegdheid uitgereik deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
VKB-delegasie	Delegasies van bevoegdheid uitgereik deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
Raamwerk oor wesentlikheid	Daar word van die Rekenpligtige Gesag verwag om in oorleg met eksterne ouditeure 'n raamwerk van aanvaarbare vlakke van wesentlikheid en beduidendheid met die Uitvoerende Gesag te ontwikkel en ooreen te kom.
Bedrogvoorkomingsplan	Die beleid bied reaksiemeganismes om insidente van bedrog wat 'n impak op die entiteit het, te ondersoek en op te los.

Beleid	Beskrywing
Strategie en Implementeringsplan vir Ondernemings-risikobestuur	Om uitvoering te gee aan die vereistes van die WOFB, Wet 1 van 1999, artikel 51(1)(a)(i) wat bepaal dat die rekenpligtige gesag moet verseker dat die entiteit 'n doeltreffende en effektiewe en deursigtige stelsel van finansiële en risikobestuur en interne kontrole instel en handhaaf.
Vergoeding van lede	Om betaling te fasiliteer aan lede van die EWK wat genomineer is om konferensies, projekte, vergaderings en werkswinkels namens die entiteit by te woon.
Beleide oor Voorsienings-kettingbestuur	Om voorsieningskettingbestuur binne die entiteit te reguleer.

7.4 Regspraak

Hofsaak	Verwysing	Beskrywing
Louis Johannes Raubenheimer v die Trustees van die Hendrik Johannes Bredenkamp Trust en Ander	Wes-Kaapse Hooggeregshof, saaknommer 10228/2004	Die uitspraak handel oor wat 'n "bona fide belang" uitmaak in 'n besluit van 'n erfenisgesag wat locus standi tot appèl ingevolge die WNEH sal oordra. Die hof het bevind dat dit 'n werklike belang moes wees en nie net 'n sentimentele gehegtheid aan die erfenishulpbron nie.
Top Performers (Edms) Bpk v Minister van Kultuursake en Rekreasie	Wes-Kaapse Hooggeregshof, saaknommer 5591/2005	Hierdie uitspraak het 'n beduidende impak gehad op die appèlprosesse van die tribunale wat ingevolge artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, saamgelees met regulasie 12 van P.K. 336 van 2003, deur die LUR aangestel is. Die DKES en die LUR het regstellende stappe ingestel om billike administratiewe prosesse te verseker en voorsiening te maak vir die opname van nuwe bewyse in die oorkonde van 'n tribunaal-proses, asook om beter voldoening aan die reëls van natuurlike geregtigheid ten opsigte van die regspreuk audi alteram partem te verseker.
Die Voorsittersvereniging v die Minister van Kuns en Kultuur	Appèlhof, saaknommer 25/2006	Hierdie uitspraak het betrekking op voldoende raadpleging met plaaslike gemeenskappe en ander belanghebbendes rakende voorgestelde veranderinge aan geografiese name. Die DKES en die Wes-Kaapse Komitee vir Provinsiale Geografiese Name wat deur die LUR ingestel is, is belangrike rolspelers in die implementering van die betrokke wetgewing, veral met betrekking tot die fasilitering van oorlegpleging met belanghebbendes en gemeenskappe. Hulle moet in die prosesse en prosedures wat hulle gebruik om voorgestelde veranderinge aan geografiese name te bestuur, hierdie uitspraak in aanmerking neem.
Qualidental Laboratories v Erfenis Wes-Kaap	Appèlhof, saaknommer 647/2006	Hierdie uitspraak bevestig die magte wat aan die LUR en Erfenis Wes-Kaap verleen is om ingevolge artikel 48 van die Wet op Nasionale Erfenishulpbronne, 1999, voorwaardes ten opsigte van 'n ontwikkeling te stel.
Suid-Afrikaanse Erfenishulpbronne-agentskap v die Arniston Hotel Eiendom (Edms) Bpk. en Een Ander	Wes-Kaapse Hooggeregshof, saaknommer 5446/2006	Die uitspraak handel oor die kwessie van werk wat kragtens die Nasionale Bouregulasies goedgekeur is voordat 'n formele beskerming kragtens die NHRA ingestel is, asook kwessies van die geldigheid van 'n kennisgewing van voorlopige beskerming.

Hofsaak	Verwysing	Beskrywing
Willows Properties (Edms) Bpk v Minister van Kultuursake en Sport	Wes-Kaapse Hooggeregshof, saaknommer 13521/2008	Die applikant het 'n dringende aansoek by die Hooggeregshof ingedien om die LUR te dwing om 'n besluit te neem, of andersins om die Rekord van Besluitneming uit te reik ten opsigte van 'n appèl wat by die LUR ingedien is ingevolge artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, saamgelees met regulasie12(7) van P.K. 336 van 2003. Die impak van die besluit op die DKES is dat dit moet verseker dat tribunale die Rekords van Besluitneming betyds uitreik. Regstellende stappe is geïmplementeer.
Waenhuiskrans Arniston Belastingbetalers-vereniging en 'n Ander v Verreweide Eiendoms-ontwikkeling (Edms) Bpk en Ander	Wes-Kaapse Hooggeregshof, saaknommer 1926/2008	Die Hof het oorweeg of die Suid-Afrikaanse Erfenishulpbron-agentskap of Erfenis Wes-Kaap jurisdiksie gehad het ten opsigte van terreine wat ingevolge artikel 35 en 36 van die Wet op Nasionale Erfenishulpbronne deur SAEHA as Graad1-terreine gegradeer is. Die Hof het bevind dat SAEHA in sulke gevalle jurisdiksie het. Die implikasie van hierdie hofuitspraak vir EWK is dat die Departement regshulp aan Erfenis Wes-Kaap moet verleen om die wetgewing te interpreteer en dit moet verseker dat Erfenis Wes-Kaap binne sy wetgewende mandaat optree.
Peter Gees v die Provinsiale Minister van Kultuursake en Sport, Wes-Kaap, die	Wes-Kaapse Hooggeregshof, saaknommer: 6205/2015	Die Hof het bevestig dat, ten spyte van die feite in hierdie saak is anders as in die Qualidental-saak, die oplegging van voorwaardes is binne die parameters van die Nasionale Erfenishulpbronne Wet, 1999 en is in ooreenstemming met die algehele skema 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 met dien verstande dat hulle vir 'n duidelike erfenisdoel opgelê word. In hierdie spesifieke geval die voorwaarde dat die erfenisowerheid mag beheer die vervangingstruktuur in 'n sloping is gehandhaaf. Dit het ook die kwessie aangespreek of die oplegging van so 'n voorwaarde was 'n oortreding van S25 van die Grondwet (die eiendomsreg) en bevind dat dit nie was nie.
Voorsitter, Onafhanklike Appèltribunaal, Erfenis Wes-Kaap, die Stad Kaapstad, Stadskom Belastingbetalers- en Inwonersvereniging	Wes-Kaapse Hooggeregshof, saaknommer: 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, 1999 is en met die algehele skema van die Wet ooreenstem. Ingevolge artikel 34(1) van die Wet kan voorwaardes opgelê word in 'n permit vir die sloping van 'n bestaande struktuur wat ouer as 60 jaar is, met dien verstande dat dit vir 'n duidelike erfenisdoel opgelê word. In hierdie spesifieke geval is die voorwaarde gehandhaaf dat die erfenisgesag die vervangende struktuur in 'n sloping mag beheer. Dit het ook gekyk na die kwessie van of die oplegging van sodanige voorwaarde 'n oortreding van artikel 25 van die Grondwet (die eiendomsreg) is en daar is beslis dat nie 'n oortreding is nie.

Hofsaak	Verwysing	Beskrywing
Piketberg Plaaslike Erfenis-komitee en Ander v Liebco Vleishandelaars Edms Bpk en Ander (Erfenis Wes-Kaap 2de Verweerder)	Wes-Kaapse Hooggeregshof, saaknommer: 1103/2016	Aansoek om hersiening van 'n besluit van EWK se Komitee oor die Beboude Omgewing en Landskappe (KBOL). KBOL het toestemming verleen vir die sloping van 'n gebou op erf 207 Piketberg. Die Piketberg Erfeniskomitee het by die Hooggeregshof aansoek gedoen om die besluit te hersien, aangesien die bepalings van WBAG nie nagekom is nie. Die Hof het EWK se huidige beleid wat aandui dat raadpleging slegs met geregistreerde bewarings-liggame moet geskied, oorweeg en beslis dat, aangesien die besluite wat geneem is die potensiaal het om lede van die publiek te raak, breër openbare raadpleging nodig was. Dit sal beteken dat daar van aansoekers vereis sal word om voorstelle vir kommentaar van die publiek af te adverteer.
Bo-Kaap Burger- en Belastingbetalers-vereniging v Stad Kaapstad	Wes-Kaapse Hooggeregshof, saaknommer: 7031/2017	Erfenis Wes-Kaap het as 'n applikant by hierdie aansoek aangesluit vir die hersiening van die besluit deur die Stad Kaapstad om die konstruksie van 'n multiverdiepingontwikkeling op hierdie terrein, wat gedeeltelik in 'n erfenis-beskermingsoorlegsone geleë is en aan die historiese Bo-Kaap grens, toe te laat. Erfenis Wes-Kaap het aangevoer dat die nabyheid van die ontwikkeling aan twee Provinsiale Erfenisterreine sou beteken dat dit die Provinsiale Erfenisterreine sou "wysig" en dat 'n permit ingevolge artikel 27 van die WNEH verkry moes word. Die hof het nie hierdie argument aanvaar nie. Die hof het ook geweier om die besluit van die Stad Kaapstad te hersien.
Midnight Storm Investments 170 (Edms) Bpk v Minister van Finansies en ander	Noord-Gauteng Hooggeregshof Saaknommer: 46055/2015	Die eiser in hierdie saak het vergoeding van die staat en EWK aangevra weens die verklaring van 'n gebied van hulle grond as 'n PET (die Bobbejaanpunt-PET by Elandsbaai). Die eisers het beweer dat die verklaring effektief hul regte om die grond te ontwikkel, ongedaan gemaak het en dat dit eerder 'n konstruktiewe onteiening of 'n onwettige vervreemding is van hul eiendomsregte wat deur artikel 25 van die Grondwet beskerm word. Alternatiewelik het hulle gevra dat die hof moet beslis dat die WNEH ongrondwetlik is, aangesien dit die vervreemding van eienaarskap sonder vergoeding magtig. Die hof het bevind dat die verklaring wettig is en dat dit nie op konstruktiewe onteiening neerkom nie. Die hof het voorts bevind dat die beskerming van eiendomsregte ingevolge artikel 25 nie absoluut is nie, maar aan openbarebelangregte onderworpe is.

8. ORGANISATORIESE STRUKTUUR

DIEPKLOOF ROTSSKUILING
WÊRELD ERFENIS TERREIN

DEEL B: PRESTASIE-INLIGTING

1. OUDITEURSVERSLAG: VOORAFBEPAALDE DOELWITTE

Die OGSA/ouditeur voer tans die nodige ouditprosedures op die prestasie-inligting uit om beperkte sekerheid in die vorm van 'n ouditbevinding te gee. Die ouditbevinding oor prestasie teenoor voorafbepaalde doelwitte word ingesluit by die verslag aan bestuur onder die Voorafbepaalde Doelwitte-opskrif in die afdeling, Verslag oor ander regs- en regulatoriese vereistes, van die ouditeursverslag.

Verwys na bladsy 55 van die Ouditeursverslag wat in Deel F: Finansiële inligting gepubliseer word.

2. SITUASIE-ONTLEDING

2.1. Dienslewering somgewing

EWK is die provinsiale erfenishulpbrongesag wat vir die identifisering, beskerming, bewaring, bevordering en bestuur van erfenishulpbronne in die Wes-Kaap verantwoordelik is. Sy mandaat om kultuursake in die provinsie te bestuur, is ontleen aan die Grondwet van die Republiek van Suid-Afrika, die Grondwet van die Wes-Kaap en die Wet op Nasionale Erfenishulpbronne (WNEH).

Hoewel dit nie 'n primêre verantwoordelikheid is nie, is daar 'n konstante vraag na dienste op die gebied van erfenisaansoeke vir die ontwikkeling van strukture ouer as 60 jaar ingevolge artikel 34 van die WNEH, en groter ontwikkelingsaansoeke wat kragtens artikel 38 vereis word. Die meeste van die artikel 34-aansoeke hou verband met strukture van plaaslike betekenis. Hierdie Graad III-strukture wat op plaaslike munisipale vlak bestuur moet word, is as sodanig vir talle jare deur EWK bestuur. Die bepalings van die WNEH ten opsigte van die nasionale en provinsiale grondwetlike mandate wys die bestuur van erfenishulpbronne aan drie sfere van regering toe: nasionaal (Graad I) soos bestuur deur die Suid-Afrikaanse Erfenishulpbron-agentskap (SAEHA); provinsiaal (Graad II) soos bestuur deur die provinsiale erfenis-hulpbrongesag (PEHG), Erfenis Wes-Kaap (EWK); en erfenishulpbronne van plaaslike betekenis (Graad III) soos bestuur deur plaaslike owerhede.

Die proses om funksies aan plaaslike owerhede te delegeer het baie interaksies en herhaalde gesprekvoering met plaaslike owerhede behels. In die besonder is gesprekke met die Stad Kaapstad (SK) reeds ver gevorderd en belangrik om af te handel, aangesien SK oor die afgelope tien jaar bevoeg bevind is om Graad III-erfenishulpbronne te bestuur. Die meerderheid permitaansoeke wat deur EWK verwerk word, is grotendeels artikel 34-aansoeke vir strukture ouer as 60 jaar, met dié aansoeke (bestaande uit opknappings, aanbouings en gedeeltelike slopings, en algehele slopings) wat 74% uitmaak van die totale aansoeke wat in die boekjaar 2023-2024 ontvang is. Hoewel EWK en die SK 'n strategie vir 'n gefaseerde benadering ten opsigte van die delegasies vir die bestuur van plaaslike erfenishulpbronne ontwikkel het, is dit duidelik nodig dat die delegasies afgehandel moet word. Die voordeel hiervan sal wees dat die plaaslike owerheid, in hierdie geval die SK, in wese 'n 'eenstopwinkel' vir die verwerking van artikel 34-ontwikkelingsaansoeke sal word. Dit sal nie meer nodig wees om aansoekers na die EWK te verwys nie, en dit sal dus meer doeltreffend as 'n eenmalige diensleweringsproses wees in plaas van die twee prosesse wat aansoekers tans via die plaaslike owerheid en EWK moet volg. EWK is bewus van die positiewe resultate wat dit sou lewer om rompslomp in dienslewering vir aansoekers te verminder en 'n instaatstellende omgewing vir die Wes-Kaapse Regering se Groei vir Werkskepping-strategie te verseker.

Alhoewel EWK steeds 'n beduidende werklading het om, benewens die bestuur van Graad II-erfenishulpbronne, dié van plaaslike betekenis te bestuur, speel EWK steeds 'n sleutelrol in die goedkeuringsprosesse van ontwikkelings wat ingevolge die Wet op Nasionale Erfenis-hulpbronne vereis word. Die behoefte aan ekonomiese stimulus en groei in die provinsie plaas 'n verwagting op EWK om doeltreffend op inkomende ontwikkelingsaansoeke te reageer. Ten einde dienste te stroomlyn het amptenare wat deur die Departement van Kultuursake en Sport gesekondeer is om met die werksaamhede van EWK te help, opleiding in Lenige Bestuur ontvang wat deur die Lean Institute Africa en die Universiteit van Kaapstad se nagraadse bestuurskool verskaf is. Hierdie opleiding is deur die eenheid vir rompslomp-vermindering van die Departement van Ekonomiese Ontwikkeling en Toerisme (DEOT) gefasiliteer en aangebied.

Die opleiding in Lenige Bestuur het uit twee fases bestaan – die eerste fase was 'n twee-daagse program wat die beginsels, grondbeginsels en strategieë van die Lenige Bestuur-metodologie gedek het. Dit is gevolg deur 'n intense

Fase Twee-program van drie maande wat die metodologie in meer besonderhede uiteengesit het, met die fokus op 'n omvattende begrip van elke pilaar van die metodes en op die doeltreffende identifisering en oplossing van probleme deur werknemers op alle bedryfsvlakke. Die EWK-span het die EWK-permit-aansoekproses as 'n gevallestudie gebruik om Lenige Bestuur-metodologie te implementeer, en het gebiede van vermorsing, oorbenutting en onderbenutting van hulpbronne geïdentifiseer en bepaal watter prosesse waarde vir aansoekers toevoeg.

Die opleiding was baie suksesvol en was die eerste Lenige Bestuur-opleiding wat deur 'n hele span oor alle vlakke van hul werksaamhede gedoen is. Hierdie opleiding het die span voorsien van uitkomste vir beplanning om voortdurend hul dienste te verbeter, vermorsing te minimeer en 'n kultuur van burgergesentreerde dienslewering te skep. Dié uitkomste sal in die toekoms deur 'n operasionele verbeteringsplan vir dienslewering nagespoor en hersien word. Die padkaart is in 2022/2023 ontwikkel om die entiteit in die verbetering van sy dienste te rig.

Verteenwoordigers van EWK het in die oorsigjaar deelgeneem aan die vestiging van die Provinsiale Taakspan vir GvSD (gemak van sake doen), 'n transversale span departemente wat werk om sistemiese beperkings en rompslomp in die regering en sy agentskappe te verminder om te verhoed dat ekonomiese groei en werkskepping teruggehou word. Soos wat met die span vir Vastekapitaal-eiendomsontwikkeling (FKEO) die geval is, sal dit op die pad vorentoe 'n belangrike transversale platform wees vir EWK om aan deel te neem en deur sy werk by te dra. Die FKEO is in 2019 as 'n proeflopie bekendgestel en het sedertdien sy werk suksesvol voortgesit. Die inisiatief het ten doel om versperrings in dienslewering op verskeie sleutelpunte van groei vir die provinsie te identifiseer en te behandel. Die geïdentifiseerde probleem wat die span met betrekking tot EWK wou aanpak, was: "Werkverliese en dalende ekonomiese aktiwiteit in die konstruksie- en eiendomontwikkelingsbedryf in die Stad Kaapstad".

EWK het voortgegaan met sleutelinisiatiewe wat met die werk van die FKEO begin is. Dit sluit in:

- Sekere gebiede of soorte ontwikkeling se vrystelling van die vereiste om erfenis-magtiging te verkry.
- Interaksie met plaaslike owerhede om hulle aan te moedig om ingevolge die WNEH bevoeg verklaar te word om plaaslike erfenishulpbronne te bestuur wat tot doeltreffende besluitneming op plaaslike vlak sal lei.
- Volgehoue identifisering van aspekte wat permitaansoekprosesse kan bevaartlyn of bespoedig, met inagneming van kennis wat uit die Lenige Bestuur-metodologie opgedoen is.

Voorts is sewe gebiede geïdentifiseer om vrygestel te word van die vereistes van artikel 34 en 38 van die Wet op Nasionale Erfenishulpbronne, Wet 25 van 1999 (WNEH). Hierdie gebiede behels 'n gedeelte langs die Voortrekkerkorridor asook ses ander voorgestelde gebiede, naamlik Airport Industria, Atlantis, Flamingo, Kuilsrivier, Mitchells Plain en Ottery/Lansdowne.

Die doel van die vrystellingsproses is om geografiese gebiede met beperkte erfenishulpbronne vry te stel van die vereiste om ingevolge artikel 34(1) van die WNEH 'n permit vir die verbouing of sloping van 60-jaar-oue strukture te verkry, en van die vereistes van artikel 38 rakende impakbepalings met die goedkeuring van die Minister van Kultuursake en Sport. Die vrystellingsproses is daarop gerig om die getal aansoeke wat by Erfenis Wes-Kaap (EWK) ingedien word, te verminder en om sekerheid en 'n meer vaartbelynde proses vir ontwikkeling in hierdie gebiede te verskaf. EWK sal voortgaan om met die Stad Kaapstad en ander belanghebbendes saam te werk om te sorg dat vrystellings toegestaan word, waar toepaslik, om die noodsaaklikheid vir erfenisgoedkeurings te verminder in gebiede waar erfenishulpbronne nie geraak sal word nie.

Die diensleweringsomgewing stel steeds hoë eise ten opsigte van doeltreffende dienste wat vir die publiek toeganklik is. Aangeleenthede soos ekonomiese groei, werks-geleenthede, tegnologie, maatskaplike welsyn, die omgewing en die welstand van die mense van die Wes-Kaap is in ag geneem. Die prioriteitsareas wat in die boekjaar geïdentifiseer is en wat ook volgens beplanning in EWK se Jaarlikse Prestasieplan aangedui word, beklemtoon prioriteite in erfenishulpbronbestuur wat steeds aandag geniet. Dit sluit in:

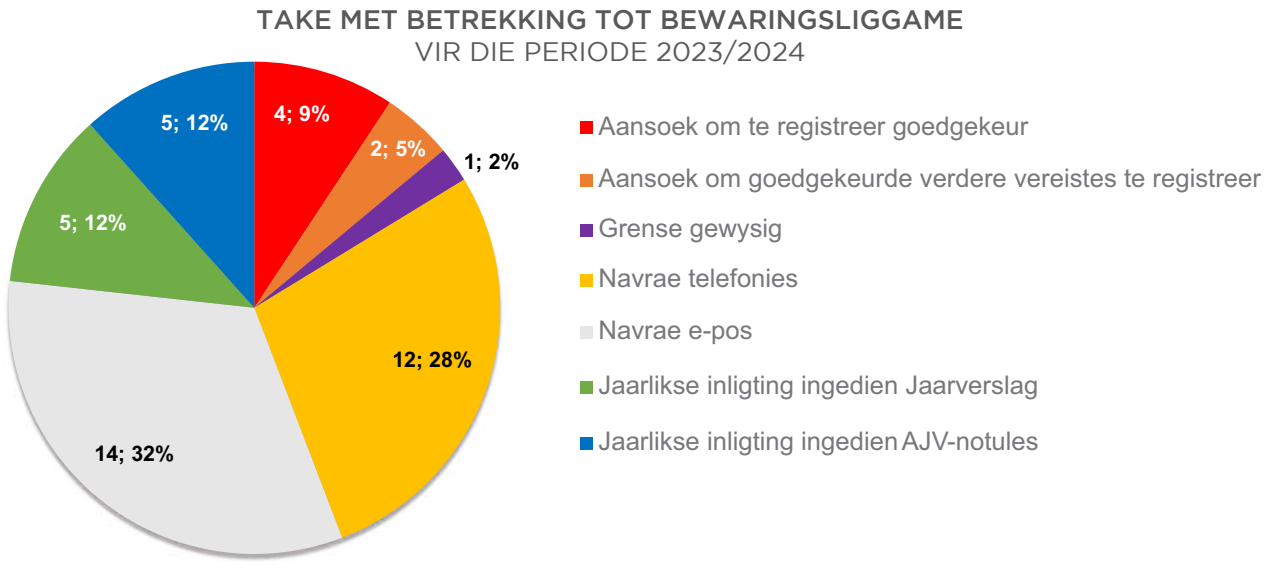
1. Om 'n doeltreffende stelsel vir erfenishulpbronbestuur te bou wat verseker dat belanghebbendes en gemeenskappe vertroue in die werk van die EWK deur sy beleide, regulasies en riglyne sal hê.
2. Om nouer met munisipaliteite en bewaringsliggame saam te werk om die beskerming en bevordering van betekenisvolle erfenishulpbronne in die provinsie ingevolge die WNEH te verseker.

3. Om erfenisgeleenthede en -programme aan te bied om klem te lê op die positiewe en stabiliserende uitwerking wat erfenis in gemeenskappe kan hê om maatskaplike euwels uit te wis, maatskaplike samehorigheid te skep en aktiewe burgerskap te bou.

Maatreëls vir sakekontinuïteit is ingestel en die bestuurspan hersien die operasionele skedules om by onderbrekings in dienslewering aan te pas en dit te beperk, veral vir bydraende faktore soos beurtkrag wat teen die einde van die boekjaar verminder het. Die skedules vir beurtkrag is deurlopend hersien en vergaderingstye en die volgorde van sake op komiteevergaderings is gewysig om seker te maak dat lede van die publiek met die oorweging van hul permitaansoeke geakkommodeer word. EWK se vereiste vergaderings het almal suksesvol deur die loop van die boekjaar plaasgevind. Die aanlyn vergaderings was baie voordelig vir belanghebbendes en belangstellende en geaffekteerde partye. In-persoon-komiteevergaderings is minstens een keer per kwartaal gehou om die nodige persoonlike kontak met lede en amptenare te verseker. Lede van die publiek kan komiteevergaderings van EWK bywoon, hetsy aanlyn of in persoon.

Die rol van plaaslike bewaringsliggame en belangegroepe beïnvloed en help EWK om 'n kollektiewe, geïntegreerde benadering tot die bestuur van erfenis toe te pas en om die WKR se dienslewering te verbeter. Daar was vanjaar tydens interaksie baie gesprekvoering oor die betekenis van ontasbare erfenishulpbronne en die insluiting van Eerste Nasie-groepe by sulke gesprekke. EWK waardeer die rol wat bewaringsliggame en belangstellende erfenisgroepe in plaaslike gemeenskappe speel, en maak staat op aktiewe en betrokke gemeenskappe om met die identifisering, bevordering en bestuur van erfenishulpbronne in die provinsie behulpsaam te wees.

EWK maak 'n integrale deel uit van die waardeketting met betrekking tot die WKR se dienslewering, en lewer voorspraak onder belanghebbendes vir 'n volhoubare ontwikkelingsbenadering wat kultuur en erfenis 'n vername onderdeel in die ontwikkeling en welstand van die samelewing maak. Om hierdie rede is daar meer gefokus op die administrasie en goedkeuring van bewaringsliggame van EWK ingevolge artikel 25 van die WNEH. Vier aansoeke is tydens die aanvanklike voorlegging op die vergaderings van die Komitee oor Voorraad, Gradering en Interpretasies goedgekeur, en nog twee aansoeke is aanvaar nadat "verdere vereistes" nagekom is. Ongeveer 5.12% van die bewaringsliggame wat reeds geregistreer is, het die indiening van notules van hul jaarvergadering en verslae nagekom. Slegs een geregistreerde bewaringsliggaam het aansoek gedoen om grense wat gewysig moes word. Telefoniese navrae en navrae per e-pos het 26% van hierdie portefeulje se take uitgemaak. Die grafiek in figuur 1 bied 'n statistiese opsomming van EWK se bestuur van bewaringsliggame, met 'n totaal van bykans 27% wat verband hou met navrae oor die administrasie van bewaringsliggame. EWK het as deel van die opleiding van erfenisinspekteurs ook vir bewaringsliggame genooi om aan opleiding deel te neem, aangesien hulle in plaaslike gemeenskappe regdeur die provinsie as belangrike erfeniskampioene beskou word.



Figuur 1: Take met betrekking tot bewaringsliggame

Laastens is die behoefte aan toepaslik gekwalifiseerde personeel en, waar moontlik, personeel wat ervare is in erfenishulpbronbestuur, 'n voortdurende uitdaging in die omgewing van erfenishulpbronne. Plaaslike en nasionale posisies in hierdie dissipline bied dikwels meer mededingende salarisse as wat op 'n provinsiale vlak aangebied kan word. Dit is dus onvermydelik dat sommige personeel sal kies om na poste te skuif wat hoër salarisse betaal. Een aspek van EWK se Diensleweringverbeteringsplan behels die hantering van hierdie potensiële personeelafname deur op die welstand van personeel te fokus en niegeldelike aansporings aan te bied wat tot die ontwikkeling van 'n gesonde en gewaardeerde organisatoriese en spankultuur bydra. Inisiatiewe soos die Lenige Bestuur-opleidingsmetodologie wat deur DEOT onderneem word, het aan die personeel strategieë verskaf en selfvertroue gebou om dienslewering te verbeter. Hierdie kwalitatiewe veranderinge binne die werkomgewing sal nie net die eksterne diensleweringsomgewing oor die lang termyn bevoordeel nie, maar ook die interne diensleweringsomgewing.

2.1.1 Opsomming van aansoeke, terreininspeksieverslae en navrae

Alhoewel die WNEH bepaal dat 'n provinsiale erfenishulpbrongesag 'n verskeidenheid aktiwiteite kan onderneem, bestaan die meerderheid van die EWK se werk steeds uit die verwerking van aansoeke ingevolge Hoofstuk II van die Wet. EWK het gedurende die oorsigjaar 2 218 erfenisaansoeke verwerk.

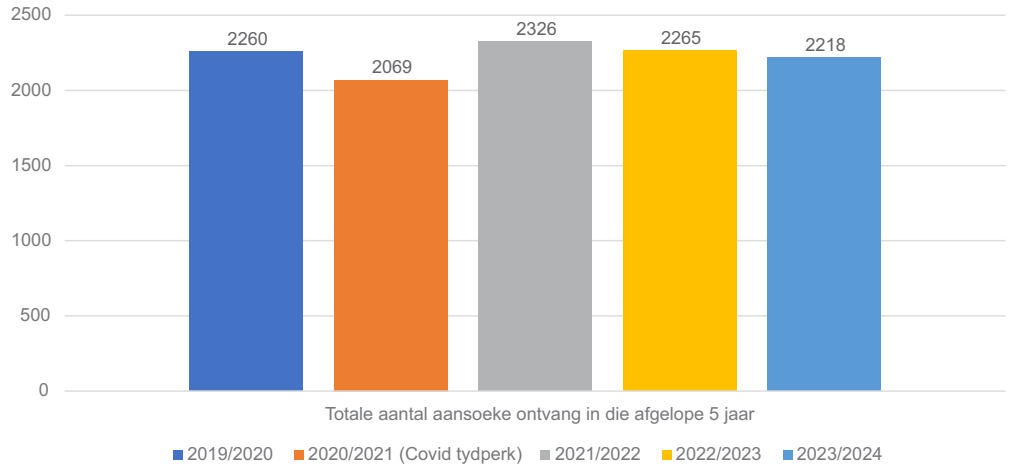
'n Gekoördineerde terreininspeksieprogram is deur EWK-amptenare onderneem, spesifiek om die status van museums in die provinsie te ondersoek. Hierdie inspeksies help museum-bestuurders en hul onderskeie rade om instandhoudingsvereistes op die terrein na te kom en om behoorlik daarvoor te beplan om die museum en erfenishulpbron te bewaar. Amptenare het in reaksie op 'n brand in die Agulhas-streek 'n PET, Hotagerklip, geïnspekteer en met die eienaars en SAEHA oor die onmiddellike beveiliging en langtermynrestourasieplanne vir die terrein geskakel. EWK het voorts in ooreenstemming met sy JPP-teiken vir die boekjaar terreininspeksies van PET'e uitgevoer, asook aangemelde onwettige werke geïnspekteer.

Die volgende terreininspeksies is as deel van die aanwyser in die jaarlikse prestasieplan uitgevoer en verslae is opgestel oor die evaluering van die terreinvereistes vir erfenisbewaring: Paarl Museum, Kaapstad Mediese Museum, Hotagerklip in Struisbaai, Montagu Museum, Bredasdorp Museum, en die Kalkoond in Jacobus Kraal. Die verslae is gebruik vir verdere interaksie met die eienaars van die eiendomme oor enige instandhouding en bewaring wat nodig was. Suksesvolle gesprekvoering vind voortdurend met die eienaars plaas oor verskeie terreine onder hul bestuur wat formeel beskerm word.

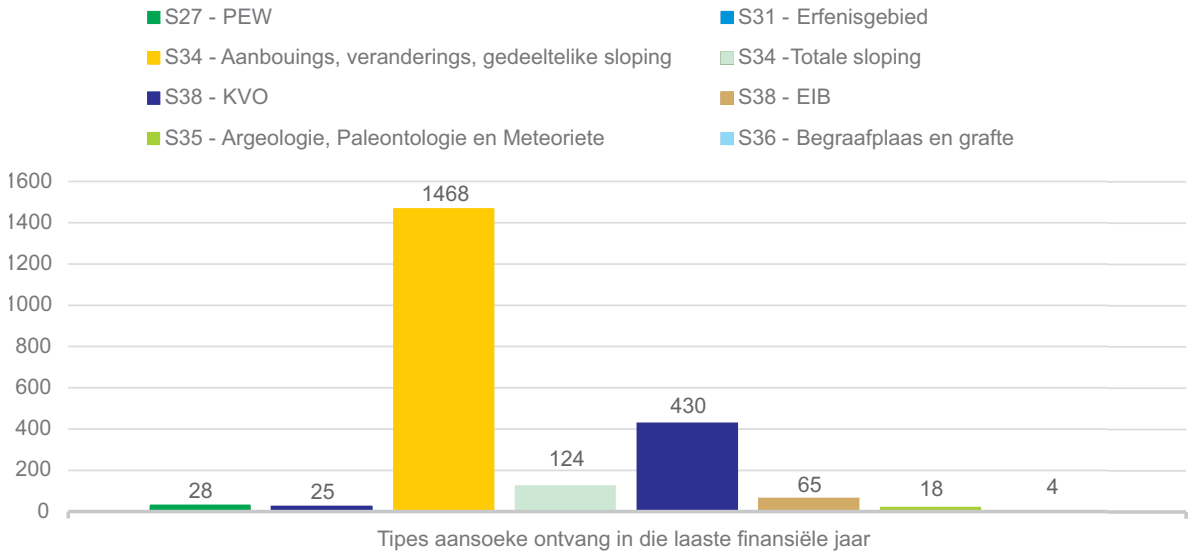
2.1.2 Getal aansoeke per jaar

Die meerderheid aansoeke was ontwikkelingsaansoeke ten opsigte van opknappings, aanbouings of totale sloping van strukture wat ouer as 60 jaar is ingevolge artikel 34 van die WNEH. Uit die 2 218 aansoeke wat deur EWK verwerk is, het 84 aansoeke oor die bestuur van Provinsiale Erfenisterreine gegaan, en 18 was permitaansoeke vir die uitgrawing van of navorsing oor argeologiese of paleontologiese terreine of voorwerpe. Daarbenewens is ontwikkelingsaansoeke, naamlik 430 Kennisgewings van Voorneme om te Ontwikkel en 65 Erfenisimpakbepalings ontvang.

Die grafiek in figuur 2 illustreer die getal aansoeke wat in die afgelope vyf boekjare ontvang is en die grafiek in figuur 3 illustreer die soort aansoeke wat deur EWK ontvang is:



Figuur 2: Getal aansoeke in die afgelope vyf boekjare ontvang



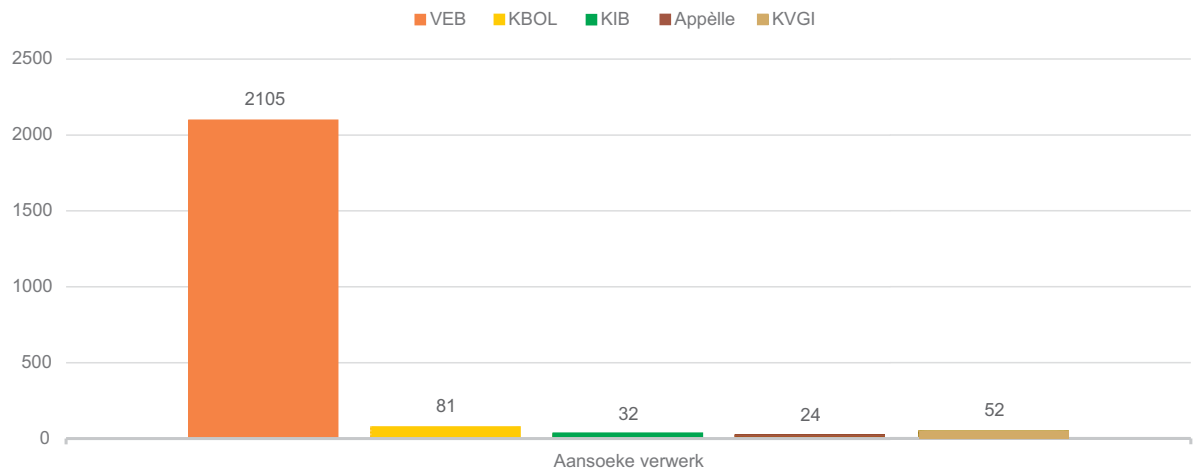
Figuur 3: Soort aansoeke wat deur EWK ontvang is

2.1.3 Verwerking van aansoeke deur EWK-komitees

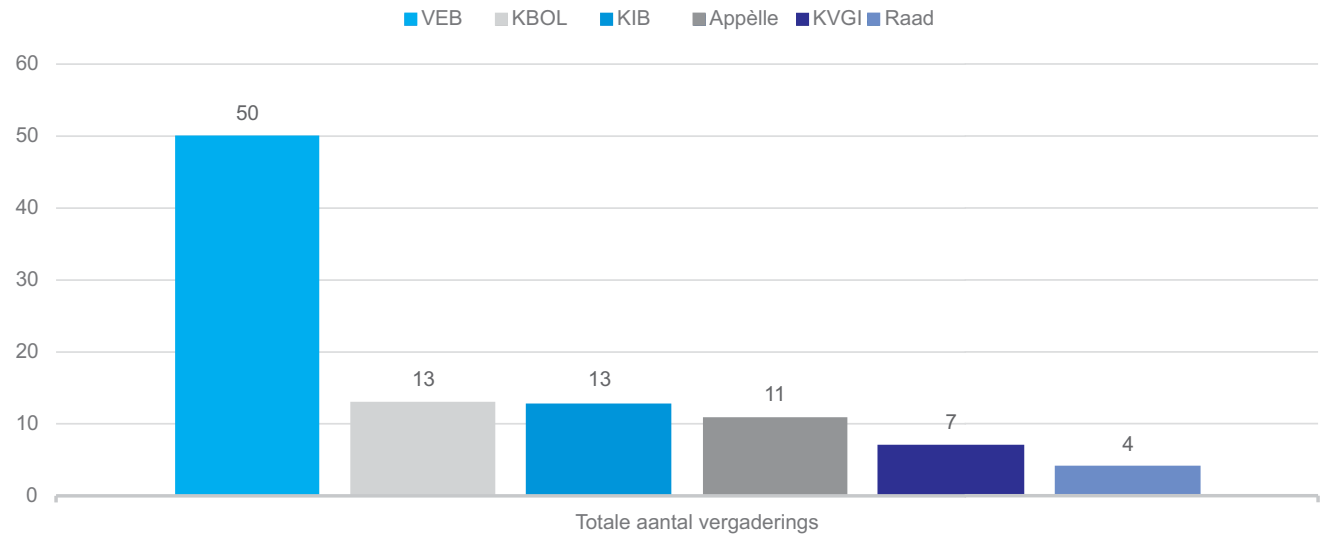
Aansoeke aan EWK word deur die volgende komitees verwerk: Komitee oor die Beboude Omgewing en Landskappe (KBOL), Komitee oor Voorraad, Gradering en Interpretasies (KVGI), Komitee oor Impakbepaling (KIB), Appèlkomitee, en Vergaderings van Erfenisbeamptes (VEB). Die VEB bestaan uit 'n komitee van personeel van die Departement wat met die werksaamhede van EWK help en deur die Raad van EWK gedelegeer is om besluite te neem oor permitaansoeke wat by EWK ingedien is. Die KBOL, KVGI, KIB en Appèlkomitee bestaan uit lede van die publiek wat aangestel is ná 'n beroep op nominasies. Hierdie lede het die nodige bevoegdhede en erfeniskennis om die Raad met sy werk behulpsaam te wees.

Die agendas vir alle komiteevergaderings word op EWK se webwerf geplaas en gesirkuleer na partye wat die vergaderings wil bywoon en aan gesprekvoering wil deelneem. Die grafiek hier onder (Figuur 4) illustreer die persentasie aansoeke wat deur elke komitee oorweeg is, wat die getal vergaderings aandui wat deur elke komitee gehou is om besluite oor aansoeke te neem. Die totale getal komiteevergaderings vir die jaar was 101 (twee meer as die beplande teiken van 99 vergaderings). Die meerderheid van die vergaderings deur die jaar het bestaan uit die Vergaderings van Erfenisbeamptes, aangesien dit op dié vergaderings is waar die meeste aansoeke afgehandel

is, soos aangedui in figuur 3 en 4. 'n Daadwerklike poging is aangewend om die getal sake wat na ander komitees verwys word, te verminder en te fokus op niekontroversiële erfenisbepalings wat vinniger hanteer kan word. Die lesse wat uit Lenige Bestuur geleer is, het die span verdere insig gegee oor hoe om die werklading van die VEB te verminder en die dienste vir aansoekers in die erfenisgoedkeuringstelsel by EWK voortdurend te verbeter.



Figuur 4: Getal aansoeke wat deur EWK verwerk is



Figuur 5: Persentasie vergaderings wat deur elke EWK-komitee gehou is

2.1.4 Interne appèlproses

Artikel 49 van die WNEH bepaal dat EWK 'n interne stelsel van appèlle moet implementeer, wat óf deur die Raad óf 'n Appèlkomitee oorweeg moet word. Regulasies wat deur EWK ingestel is, bepaal dat die Appèlkomitee uit twee Raadslede en tot drie bykomende lede moet bestaan. Die Appèlkomitee oorweeg appèlle deur enige party ten opsigte van 'n aansoek (applikant of belangstellende en geaffekteerde partye) wat ontevrede is met 'n besluit van een van die EWK se komitees. Gedurende die boekjaar onder oorsig is altesaam 24 aansoeke om appèl by die Appèlkomitee aanhangig gemaak. Die appèlle was meestal artikel 34-aansoeke in verband met geboue wat ouer as 60 jaar is. Daar was ook appèlle teen die uitreiking van argeologiese permitte ingevolge artikel 35 van die WNEH.

2.1.5 Appèlle aan die Onafhanklike Tribunaal oor Erfenis

Indien enige lid van die publiek of 'n aansoeker ontevrede is met 'n besluit van die Appèlkomitee, kry hulle die geleentheid om ingevolge artikel 38(6) en 49 van die WNEH hul appèl na die Minister van Kultuursake en Sport te eskaleer. Die Minister (Uitvoerende Gesag) het die bevoegdheid om 'n onafhanklike tribunaal in te stel wat uit drie kenners met kundigheid in erfenis- of regsaangeleenthede bestaan. Die Ministeriële Tribunaal is onafhanklik van EWK, en die appèl word as 'n breë appèl aangehoor wat beteken dat die tribunaal nuwe inligting kan oorweeg wanneer die gronde vir appèl hersien word. Die tribunaal kan egter nie verder gaan as die bestek van wat deur die appellant as die gronde vir appèl aangevoer is nie. Besluite is gedurende die boekjaar onder oorsig na die Ministeriële Onafhanklike Tribunaal verwys, waarvan nege in die boekjaar oorweeg is. Uitsprake is vir nege sake uit die aangehoorde items ontvang, waarvan ses in EWK se guns was en een appèl voor die verhoor teruggetrek is.

2.2. Organisatoriese omgewing

Die Minister van Kultuursake en Sport het op 1 November 2022 'n nuwe Raad van EWK aangestel, aangesien die vorige Raad se driejaartermyn op 31 Oktober 2022 geëindig het. Die nuwe Raad bestaan uit lede met uiteenlopende kwalifikasies en kundigheid, wat wissel van argitektuur, stadsbeplanning en strukturele ingenieurswese tot erfenishulpbronbestuur, besigheid en die regte.

Die nuwe Raad het in Februarie 2023 sy komitees aangestel ná 'n openbare beroep op nominasies en 'n finale beoordeling van lede. Die KBOL, KIB, KVGI en Appèlkomitee wat vanaf 1 Maart 2023 aangestel is, het hul goed van hul taak gekwyt en die voorsitters van die komitees het op die kwartaallikse Raadsvergaderings verslag oor hul werk gedoen. Die termyne van die komitees stem ooreen met die driejaartermyn van die Raad wat op 31 Oktober 2025 sal eindig. Die komiteelede beskik oor vaardighede en kundigheid wat relevant is tot hul aangewese komiteefunksies wat deur die Raad gedelegeer is. VEB is die enigste komitee wat uitsluitlik bestaan uit personeel wat deur die DKES aangestel is en die entiteit met sy funksies bystaan. VEB word deur die Raad gedelegeer om besluite oor aansoeke aan EWK te neem.

Benewens operasionele ondersteuning verskaf die DKES 'n jaarlikse subsidie aan EWK om dit in staat te stel om die WNEH te implementeer. 'n Oordragbetaling van R1,621,000 is in die oorsigjaar in die eerste kwartaal gemaak, met 'n tweede oordragbetaling van R272,366 in die vierde kwartaal om die entiteit te steun in sy mandaat om erfenis-hulpbronne in die provinsie te identifiseer, te beskerm, te bevorder en te bestuur.

EWK het begin om sy inkomstestroom te evalueer om die entiteit se operasionele haalbaarheid oor die lang termyn te verseker; permitaansoekfooie is verhoog om ooreen te stem met markverwante fooie wat deur soortgelyke instellings gehef word. Een van sy inkomstestrome is die heffing van fooie vir die verwerking van permit-aansoeke. Hierdie fooiverhogings neem toekomstige delegasies en die verwerking van erfenispermitaansoeke op plaaslike owerheidsvlak in ag – wat die entiteit se inkomste uit permitaansoekfooie sal verminder. Die huidige fooistruktuur is sedert Julie 2016 van krag en EWK het 'n grondige evaluering gedoen om 'n deurdagte en billike verhoging vas te stel op grond van vergelykbare fooie wat deur soortgelyke organisasies gehef word. Die Raad van EWK het ingestem tot die bygewerkte fooistruktuur, en die goedkeuring daarvan deur Provinsiale Tesourie is hangende.

Wat die finansiële scenario betref, is moontlike regstappe ná besluitneming oor permit-aansoeke 'n inherente risiko ten opsigte van gebeurlike verpligtinge waarvoor EWK te staan kan kom. Hierdie risiko is toepaslik in die risikotoleransievlak gematig, aangesien 'n aangestelde regsadviseur (adjunkdirekteur) oor alle besluite en vergaderings van die Raad en komitees toesig hou. 'n Assistent-direkteur is suksesvol as deel van die regspan aangestel.

Werwing het gedurende die jaar voortgegaan om te verseker dat bykomende personeelkapasiteit aan EWK verskaf is as deel van die DKES se kapasitering van sy afdeling vir Erfenishulpbronbestuursdienste binne die direktoraat Museums, Erfenis en Geografiese Name. Personeel in hierdie afdeling word na die entiteit gesekondeer en dit sluit administratiewe steun in.

2.3. Belangrike beleidsontwikkelings en wetgewende veranderinge

2.3.1 Beleidsontwikkeling

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

Beleid	Beskrywing
Beleid oor Erfenisinspekteurs	Die doel van hierdie beleid is om kriteria vas te stel vir die aanstelling en opleiding van Erfenisinspekteurs en die uitvoering van inspeksies, en om die voldoening aan artikel 50 van die WNEH te verseker.
Prosedure vir die vrystelling van 'n gedefinieerde geografiese gebied vir die bepalings van artikel 34 van die WNEH	Die doel van hierdie prosedure is vir die vrystelling van sekere geografiese gebiede van die noodsaaklikheid om 'n permit ingevolge artikel 34 van die WNEH te verkry; dit sal die getal aansoeke wat deur Erfenis Wes-Kaap (EWK) beoordeel word, verminder en sal sekerheid aan voornemende kopers en ontwikkelaars bied. Die vrystelling sal van toepassing wees op 'n geïdentifiseerde gebied wat nie geag word van voldoende erfenisbetekenis te wees om formele beskerming as 'n erfenisgebied te regverdig nie, en wat dus sonder 'n permit tot ontwikkeling in staat is. Enige individuele erfenishulpbronne binne die gebied kan op die erfenisregister geplaas word om sodoende hul beskerming te verseker.

2.3.2 Strafbare aanklagte

Saaknommer	Saaknaam	Status
76/5/2015	Staat v L Raymond met betrekking tot Hoofweg 191, Paarl ('n Provinsiale Erfenisterrein)	Die saak is deur die landdroste by die Paarl-hof aangehoor en 'n verteenwoordiger van EWK het daar getuig. Die saak is tot 9 Julie 2021 uitgestel. Die saak is weens Covid-19-regulasies verder tot 4 Oktober 2021 uitgestel, en weereens tot 24 Februarie 2022 en toe tot 14 Maart 2022 om 'n finale datum vas te stel vir die aangeleentheid om op 10 Mei 2022 aangehoor te word. Die saak is toe weer tot 20 Junie 2022 uitgestel. 'n Vergadering is vervolgens tussen die Landdros en die verweerder gehou. Erfenis Wes-Kaap is daarna in kennis gestel dat die saak teruggetrek is, sonder om die redes vir die terugtrekking te verskaf. Redes vir die terugtrekking word vanaf die Landdroshof ingewag.

2.3.3 Hofsake van EWK

EWK was gedurende die boekjaar onder oorsig by die volgende hofsake betrokke::

Saak-nommer	Hof	Aangeleentheid	Status
46055/15	Noord-Gauteng Hoog-geregshof	Midnight Storm Investments 170 (Edms) Bpk v Minister van Kuns en Kultuur en ander	Die eiser in hierdie saak het vergoeding van die staat en EWK gesoek weens die verklaring van 'n gebied van hulle grond as 'n PET (die Bobbejaanpunt-PET by Elandsbaai). Die eisers het beweer dat die verklaring effektief hul regte om die grond te ontwikkel, ongedaan gemaak het en dat dit eerder 'n konstruktiewe onteiening of 'n onwettige vervreemding is van hul eiendomsregte wat deur artikel 25 van die Grondwet beskerm word. Alternatiewelik het hulle gevra dat die hof moet beslis dat die WNEH ongrondwetlik is, aangesien dit die vervreemding van eienaarskap sonder vergoeding magtig. Die hof het bevind dat die verklaring wettig is en dat dit nie op konstruktiewe onteiening neerkom nie.

			Die hof het voorts bevind dat die beskerming van eiendomsregte ingevolge artikel 25 nie absoluut is nie, maar aan openbare-belangregte onderworpe is. Die uitspraak is geappelleer. Die applikant het EWK daarna genader om 'n voorgestelde skikking te ondersoek en is in die proses om 'n gewysigde aansoek by EWK in te dien. Die appèlproses is hangende die uitslag van die aansoek opgeskort.
14894/17	Wes-Kaapse Hoog-geregshof	Exclusive Access Trading 570 (Edms) Bpk v Voorsitter, Onafhanklike Tribunaal, Minister van Kultuursake en Sport en Erfenis Wes-Kaap	Nog in die pleidooistadium

2.4. Vordering ter bereiking van institusionele impakte en uitkomste

EWK het sy strategiese plan en prestasieplan in ooreenstemming gebring met die Provinsiale Visie-geïnspireerde Prioriteite binne die konteks van sy wetlike mandaat om erfenishulpbronne ingevolge die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder. Die beoogde strategiese impak is "die bewaring en bevordering van erfenishulpbronne wat 'n gevoel van maatskaplike inklusiwiteit bou en tot ekonomiese groei bydra". Die uitkoms-aanwysers weerspieël die geïntegreerde bestuur van erfenishulpbronne, met die eerste uitkomsaanwyser wat handel oor die beskerming van erfenishulpbronne en die tweede een wat fokus op die bestuur van erfenishulpbronne deur middel van bevordering.

Daar was oor die afgelope jaar bevredigende uitkomste met betrekking tot hierdie strategiese aanwysers, aangesien alle teikens in die Jaarlikse Prestasieplan onder oorsig bereik is. Een teiken is oorskry: die getal Raads- en Komiteevergaderings wat gehou is om besluite ingevolge die WNEH te neem. Boonop dien die Padkaart vir Dienslewering-verbetering as 'n hulpmiddel om die operasionele implementering van die verbeterings-padkaart na te spoor, met die klem op 'n burgersentriese benadering tot dienslewering om kapasiteit uit te brei, erfenis te bevorder en doeltreffendheid te verbeter.

Die merkwaardige bewyse van vroeë menslike gedrag en gereedskap wat terugdateer na meer as 160 000 jaar gelede.

Dit het waardevolle insigte verskaf in die komplekse geskiedenis van menslike evolusie en kusaanpassings.

3. PRESTASIE-INLIGTING PER PROGRAM: ERFENISHULPBRON-BESTUURSDIENSTE

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 sodoende die erfenishulpbronne van die Wes-Kaap te beskerm en te bestuur.

Sleutelprestasie-aanwysers, beplande teikens en werklike prestasie

Programme / Sub-programme:									
Nr.	Uitkoms	Uitset	Uitsetaanwyser	Geoudi-teerde werklike prestasie	Geoudi-teerde werklike prestasie	Beplande jaarlikse teiken	Werklike prestasie	Afwyking van beplande teiken teenoor werklike prestasie	Redes vir afwykings
				2021/22	2022/23	2023/24	2023/24	2023/24	
1.1	Geïnte-greerde bestuur van erfenis-hulpbronne in die Wes-Kaap.	Beleide; regulasies; riglyne of protokolle ontwikkel en goedgekeur.	Getal beleide, regulasies, riglyne of protokolle deur die Raad goedgekeur.	1	1	1	2	+1	Die Gedragskode is in ooreen-stemming met die Interne Oudit-aksieplan hersien.
1.2	Geïnte-greerde bestuur van erfenis-hulpbronne in die Wes-Kaap.	Terrein-inspeksies deur EWK uitgevoer.	Getal terrein-inspeksies wat by provinsiale erfenis-terreine uitgevoer is.	4	4	7	7	-	
1.3	Geïnte-greerde bestuur van erfenis-hulpbronne in die Wes-Kaap.	Geskeduleerde vergaderings van EWK se Raad en komitees om die WNEH te implementeer.	Getal Raads- en komitee-vergaderings wat gehou is om besluite ingevolge die WNEH te neem.	117	111	99	101	+2	Twee bykomende vergaderings is bo en behalwe die jaarlikse teiken van 99 vergaderings gehou om te verseker dat permit-aansoeke binne die wetlike tydraamwerke verwerk is.

Programme / Sub-programme:									
Nr.	Uitkoms	Uitset	Uitsetaanwyser	Geoudi-teerde werklike prestasie	Geoudi-teerde werklike prestasie	Beplande jaarlikse teiken	Werklike prestasie	Afwyking van beplande teiken teenoor werklike prestasie	Redes vir afwykings
				2021/22	2022/23	2023/24	2023/24	2023/24	
1.4	Geïnte-greerde bestuur van erfenis-hulpbronne in die Wes-Kaap.	Die erkenning dat die terrein 'n verklaarde provinsiale erfenisterrein is deur middel van 'n promosie-geleentheid	Die erkenning dat die terrein 'n verklaarde provinsiale erfenisterrein is deur middel van 'n promosie-geleentheid	2	2	4	4	-	
1.5	Geïnte-greerde bestuur van erfenis-hulpbronne in die Wes-Kaap.	Werkswinkels of vergaderings wat gehou word om bewustheid te skep oor die belangrikheid van die bewaring van erfenishulp-bronne en die bestuurs-implikasies van sodanige hulpbronne	Getal programme wat aangebied is om erfenishulp-bronbestuur te bevorder	4	4	4	4	-	

Strategie om gebiede van onderprestasie op te los

Die entiteit het al sy teikens vir die oorsigjaar behaal. Die uitkomsaanwyser "Getal Raads- en komiteevergaderings wat gehou is om besluite ingevolge die WNEH te neem" met 'n jaarlikse teiken van 99, is oorskry met twee vergaderings en met 'n werklike prestasie van 101. Daar was geen gebiede van onderprestasie vir die entiteit in die oorsigjaar nie.

Program/ sub-program	Ingryping	Geografiese ligging (provinsie/ distrik/ plaaslike munisipaliteit (waar moontlik)	Getal begunstigdes (waar moontlik)	Dis-aggregasie van begunstigdes (waar moontlik)	Totale begrotings-toewysing per ingryping (R'000)	Begroting bestee per ingryping	Bydrae tot die uitsette in die JPP (waar van toepassing)	On-middel-like uit-komste
N.v.t.								

Koppeling van prestasie aan begrotings

Die entiteit het al sy prestasieteikens bereik wat onderstut is deur die uitgawes vir die oorsigjaar.

Program	2023/24			2022/23		
	Begroting	Werklike uitgawes	(Oor-)/ onder-besteding	Begroting	Werklike uitgawes	(Oor-)/ onder-besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	2 727	2 722	5	2 648	1 585	1 063
TOTAAL	**2 727**	**2 722**	**5**	**2 648**	**1 585**	**1 063**

4. INKOMSTE-INVORDERING

Bron van inkomste	2023/24			2022/23		
	Beraming	Werklike bedrag ingevorder	(Oor-)/ Onder-invordering	Beraming	Werklike bedrag ingevorder	(Oor-)/ Onder-invordering
	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfs-inkomste	824	845	*(21)	750	1 791	(1 041)
Oordrag-betaling	1 621	2 195	**(574)	1 573	1 573	-
Rente-inkomste	282	830	***(548)	361	462	(101)
Ander niebelasting-inkomste	-	-	-	0	25	(25)
Totaal	**2 727**	**3 870**	**(1 143)**	**2 648**	**3 815**	**(1 167)**

** Die afwyking is weens meer erfenisaansoeke wat ontvang is as wat daar verwag is.*

*** Daar is in die oorsigjaar bykomende befondsing vanaf die Departement van Kultuursake en Sport vir 'n spesifieke projek ontvang en die tweede deel van die VSA Ambassadeursbefondsing is vir die Diepkloof-projek ontvang.*

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

4.1. Kapitaalbelegging

Nie van toepassing nie.

PINNACLE POINT WERF
KOMPLEKS WERELD
ERFENIS TERREIN

DEEL C: BESTUUR

1. INLEIDING

Korporatiewe regeringsbestuur behels prosesse en stelsels waarvolgens openbare entiteite gerig, beheer en aanspreeklik gehou word. Benewens wetgewende vereistes wat op 'n openbare entiteit se magtigende wetgewing en die Maatskappywet gegrond is, word korporatiewe regeringsbestuur ten opsigte van openbare entiteite deur die bepalings van die Wet op Openbare Finansiële Bestuur (WOFB) toegepas en loop saam met die beginsels vervat in die King-verslag oor Korporatiewe Regeringsbestuur.

Die Parlement, die Uitvoerende Gesag en die Rekenpligtige Gesag van die openbare entiteit is verantwoordelik vir korporatiewe regeringsbestuur.

2. PORTEFEULJEKOMITEES

Die komitees van die Provinsiale Parlement wat toesig oor Erfenis Wes-Kaap hou, is die Staande Komitee oor Polisietoesig, Gemeenskapsveiligheid en Kultuursake en Sport, en die Staande Komitee oor Openbare Rekeninge (SKOOR).

Vergadering	Onderwerp
Staande Komitee oor Polisietoesig, Gemeenskapsveiligheid en Kultuursake en Sport	
31 Oktober 2023	Bespreking oor die 2022/23-jaarverslae van die DKES en sy entiteite
29 November 2023	Beraadslaging oor Begrotingspos 13 van die WK Aansuiweringsbegroting 2023
13 Maart 2024	Beraadslaging oor Begrotingspos 13 van die WK Begroting 2024

SKOOR besluite

Geen besluite is vir die Departement gepubliseer nie.

Die Departementsentiteite het die volgende verbintenisse met die Provinsiale Rekeningkomitee gehad:

Vergadering	Onderwerp
Komitee oor Provinsiale Rekeninge	
31 Oktober 2023	Beraadslaging oor die 2022/23 Jaarverslag vir die Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie en Erfenis Wes-Kaap.

3. UITVOERENDE GESAG

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

Kwartaallikse prestasieverslag	31 Julie 2023; 31 Oktober 2023; 31 Januarie 2024; 30 April 2024
In-jaar-moniteringsverslag	31 Julie 2023; 31 Oktober 2023; 31 Januarie 2024; 30 April 2024

4. DIE REKENPLIGTIGE GESAG/RAAD

4.1 Inleiding

Die Raad is ingestel ingevolge die Wet op Nasionale Erfenishulpbronne, 1999 en regulasies wat as Provinsiale Kennisgewing 336 van 25 Oktober 2002 uitgevaardig is. Die Raad word vir ’n termyn van drie jaar aangestel.

4.2 Die rol van die Raad

Die Raad is die Rekenpligtige Gesag en besluitnemingsgesag oor beleidsaangeleenthede en alle areas van besluitneming ingevolge die WNEH wat nie aan sy komitees, personeel of munisipaliteite gedelegeer is nie.

Die entiteit het gedurende die oorsigjaar twee rade gehad wie se termyne oorvleuel het. Die vorige Raad se termyn het op 31 Oktober 2022 geëindig en die huidige Raad is op 1 November 2022 aangestel; hul ampstermyn eindig op 31 Oktober 2025.

4.3 Handves van die Raad

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

Samestelling van die huidige Raad (aangestel vanaf 1 November 2022 tot 31 Oktober 2025)

Naam	Posbenaming (volgens die openbare entiteit se Raad-struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirekteur-skappe (lys die entiteite)	Ander komitees of taakspanne (bv. ouditkomitee / ministeriële taakspan	Getal verga-derings by-gewoon
Reyhana Gani	Voorsitter	17 November 2022	N.v.t.	Geoktrooieerde Rekenmeester	Finansies, interne en eksterne oudit, risikobestuur, IT, dissiplinêre en prestasie-verslagdoening, JPP, strategie	N.v.t.	N.v.t.	4
Ron Martin	Lid	17 November 2022	N.v.t.	Sertifikaat in Metodologie van Mondelinge Geskiedenis (honneursvlak); nagraadse Diploma in Museum- en Erfenisstudie (honneursvlak)	Erfenishulpbron-bestuur; Geheue; inheemse praktyke; verborge geskiedenisse	SA First Peoples' Museum Foundation (Edms) Bpk; SA Sendinggestig Trust.	KVGI	12
Mandla Mdludlu	Lid	17 November 2022	N.v.t.	Bluris, LLB, Sertifikaat in Arbeidsreg	Die regte en eiendomsreg	Ouditkomitee (Overstrand Munisipaliteit); Weskus TBOO; NHBRC; RGBSA	Appèlle (plaasver-vangende lid)	4
Corlie Smart	Lid	17 November 2022	N.v.t.	BProc; LLM	Erfenisreg en beleidsformulering	Belvidex (Edms) Bpk	APPÈLLE	13
Heidi Boise	Lid	17 November 2022	N.v.t.	BTech in Argitektoniese, Tegnologiese en Beplannings-geomatika: MPhil Bewaringsbou-omgewing	Erfenisbestuur en beleidsaan-geleenthede	Patrimoint Concept	KBOL	14
Siphiwo Mavumeng-wana	Lid	17 November 2022	N.v.t.	Nasionale Diploma: Bemarkingsbestuur	Kulturele landskappe; Dorp en Beplanning	Wes-Kaapse Drankowerheid Conbin South Africa	KBOL	10

Naam	Posbenaming (volgens die openbare entiteit se Raad-struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raadsdirekteur-skappe (lys die entiteite)	Ander komitees of taakspanne (bv. ouditkomitee / ministeriële taakspan	Getal verga-derings by-gewoon
Dennis Belter	Lid	17 November 2022	N.v.t.	MCom PM -Nagraadse Diploma	Strukturele Ingenieur	Gadomski Consulting Engineers	KBOL	16
Gregory Ontong	Lid	17 November 2022	N.v.t.	PTD, BTeologie, MCRP (Meester van Stads- en Streekbeplanning), MPhil (Bewaring van die Beboude Omgewing)	Ontasbare erfenis wat verband hou met die beboude omgewing, en die identifisering, beskerming en bewaring daarvan	Ditsong Nasionale Museums van Suid-Afrika, Pretoria en komiteelid by ECPHRA	APPÈLLE	15

Lys van komiteelede 2023 - 2025

Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
KBOL	13	7	Dennis Belter (voorsitter) Graham Jacobs Shawn Johnston Helene van der Merwe Siphiwo Mavumengwana Heidi Boise Athi Njoba (bedank op 8 Desember 2023)
Appèlle	11	5	Gregory Ontong (voorsitter) Nicholas Baumann Andrew van Graan Stuart Hermansen Corlie Smart Mandla Mdludlu (Alternatiewe lid)
KVGI	7	9	Ron Martin (voorsitter) Wandile Kasibe (bedank op 6 Desember 2023) Glynn Alard (bedank op 29 Februarie 2024) Jenna Lavin Laura Malandri Jacob Cloete (aangestel op 22 Februarie 2024) Emmylou Bailey (aangestel op 22 Februarie 2024) Lynn Michelle Abrahams (aangestel op 22 Februarie 2024) Robyn Humphreys (aangestel op 22 Februarie 2024)
KIB	13	8	David Gibbs (voorsitter) Dave Saunders Sarah Winter Chefferino Fortuin Katy Smuts Samantha Lee John Wilson-Harris (aangestel op 21 Junie 2023) Antonia Malan (aangestel op 22 Februarie 2024)

Vergoeding van raad en komiteelede

Die diensvoordelepakkette vir ampsdraers van sekere statutêre en ander instansies word deur die Minister van Finansies bepaal en in 'n omsendbrief van die Provinsiale Tesourie uiteengesit. Die Raadsvoorsitter se tarief is R556,00 per uur, die komiteevoorsitter se tarief is R486,00 per uur en die tarief vir lede is R337,00 per uur.

Van	Voorletter	Vergoeding R`000	Ander toelae R`000*	Totaal** R`000
Baumann	N	17	1	18
Belter	D	55	12	67
Boise	H	39	7	46
Fortuin	C	30	2	32
Gani	R	17	4	21
Gibbs	D	36	7	43

Van	Voorletter	Vergoeding R`000	Ander toelae R`000*	Totaal** R`000
Hermansen	S	11	4	15
Jacobs	G	36	11	47
Johnston	S	32	12	44
Lavin	J	14	1	15
Malan	A	11	2	13
Martin	R	36	5	41
Mavumengwana	S	24	2	26
Mdludlu	M	7	1	8
Milandri	L	19	2	21
Ontong	T	32	2	34
Saunders	D	30	7	37
Smart	C	20	6	26
Smuts	K	35	19	54
Van Der Merwe	H	54	10	64
Van Graan	A	19	1	20
Winter	S	30	7	37
Wilson-Harris	J	20	2	22
Total		**624**	**127**	**751**

**Ander toelae sluit vervoer-, akkommodasie- en data-eise in, waar toepaslik.*

***Die totale vergoeding wissel as gevolg van sommige lede wat op meer as een komitee dien en sommige lede wat terreinbesoeke aflê.*

5. RISIKOBESTUUR

Erfenis Wes-Kaap neem deel aan die Ondernemingsrisikobestuurenetiekkomitee (ORBEKOM) van die Departement van Kultuursake en Sport om die Rekenpligtige Gesag in die uitvoering van sy verantwoordelikhede met betrekking tot risikobestuur by te staan.

Beleid en strategie oor Ondernemingsrisikobestuur

Die Departement het op 12 April 2021 'n Beleid oor Ondernemingsrisikobestuur vir die boekjare 2021/22 – 2024/25 aanvaar. Hierdie beleid gee uiting aan die risikobestuursfilosofie en bepaal op 'n hoë vlak die rolle en verantwoordelikhede van die verskillende rolspelers. Dit bied die grondslag vir die risikobestuursproses wat met die fyner besonderhede in die strategie aangevul word.

Die strategie en implementeringsplan oor Ondernemingsrisikobestuur (ORB) gee 'n uiteensetting van hoe die openbare entiteit die ORB-beleid wat deur die Rekenpligtige Gesag (RG) aanvaar is, sal implementeer. Hierdie ORB-strategie word ingelig deur die Provinsiale Beleid en Strategie oor Ondernemingsrisikobestuur (PBSORB), veral wat die aptytvlakke aanbetref, asook sy eie ORB-beleid en risikoprofiel.

Verantwoordelikheid van ORBEKOM

Die ORBEKOM rapporteer dat daar voldoen is aan sy verantwoordelikhede wat voortspruit uit artikel 51(1)(a)(i) van die Wet op Openbare Finansiële Bestuur, Tesourieregulasie 3.2.1 en die Staatsdiensregulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3. Die ORBEKOM rapporteer verder dat die toepaslike, formele verwysingsraamwerk (op 24 Mei

2022 deur die ORBEKOM-voorsitter goedgekeur) aanvaar is en dat sy werksaamhede ter voldoening aan hierdie verwysings-raamwerk gereguleer is en dat alle verantwoordelikhede wat daarin vervat is, nagekom is.

Lede van ORBEKOM

Die ORBEKOM bestaan uit die RB en gekose lede van die Departement van Kultuursake en Sport se bestuurspan, met voorsitterskap deur die Rekenpligtige Beampte van die Departement van Kultuursake en Sport. Die Hoof-Uitvoerende Beampte van Erfenis Wes-Kaap verteenwoordig die entiteit op die ORBEKOM van die Departement. Die ORBEKOM het ingevolge sy verwysingsraamwerk vier keer gedurende die oorsigjaar vergader (kwartaallikse toesig en verslagdoening). Die meeste van die vergaderings is deur alle lede of hul verteenwoordiger bygewoon.

Die tabel hieronder verskaf toepaslike inligting oor ORBEKOM-lede:

Lid	Posisie	Bygewoon
G Redman	Rekenpligtige Beampte (voorsitter)	3
B Rutgers	Direkteur: Finansiële Bestuur (HFB)	4
C van Wyk	Hoofdirekteur: Kultuursake	4
C Sani	Direkteur: Biblioteekdiens	4
D Esau	Adjunkdirekteur: Interne Kontrole (risikokampioen)	3
D Flandorp	Adjunkdirekteur: Korporatiewe Betrekkinge-eenheid (Etiekbeampte)	3
M Janse van Rensburg	Hoof Jeug- en Naskoolprogram	3
L Bouah	Direkteur: Museums, Erfenis en Geografiese Naamdienste	4
N Dingayo	Hoofdirekteur: Sport en Ontspanning	4
S Julie	Direkteur: Provinsiale Argiefdiens	4
T Tutu	Direkteur: Strategiese en Bedryfsbestuurondersteuning	3
D Manuel	Direkteur: Sportbevordering	3
T Mchunu	Direkteur: Kuns, Kultuur en Taaldienste	1

**Daar was altyd verteenwoordiging van die eenheid as lede nie die vergadering kon bywoon nie.*

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

Naam	Posisie	Bygewoon
L Africa	ORBEKOM-sekretariaat	4
J Boulle	Direkteur: Sportontwikkeling	4
N Payne	Direkteur: Ondernemingsinhoudbestuur	1
G Abdullatief	Waarnemende direkteur: Kuns, Taal en Kultuurdienste	2
C Scheermeyer	Waarnemende direkteur: Museums, Erfenis en Geografiese Naamdienste	1
N Pietersen	Waarnemende direkteur: Sportbevordering	1
A Haq	Direkteur: Ondernemingsrisikobestuur, DvdP	4
C Cochrane	Hoofrisiko-adviseur, DvdP	4
K Abelse	Ondernemingsrisikobestuur, DvdP	4
V Simpson-Murray	Direkteur: Interne Oudit, DvdP	3
P De Villiers	Adjunkdirekteur: Interne Oudit, DvdP	4
M Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	4
A Snyder	Adjunkdirekteur: Provinsiale Forensiese Dienste, DvdP	3

ORBEKOM-sleutelaktiwiteite

Die RB van die Departement is die voorsitter van die ORBEKOM en die Adjunkdirekteur: Interne Kontrole is die risikokampioen van die Departement. Die ORBEKOM het gedurende die jaar die volgende sleutelaktiwiteite ter uitvoering van sy funksie onderneem:

- Die ORB-strategie en -implementeringsplan is voor aanbeveling deur die Ouditkomitee en goedkeuring deur die RB en RG hersien;
- Risiko's in vasgestelde, gegroepeerde kategorieë van aptytreekse is gemonitor en hersien, en toepaslike risiko-aptyt en -toleransies volgens die PBSORB wat deur provinsiale topbestuur aanvaar is, is hersien en toegepas;
- Enige wesenlike veranderinge aan die risikoprofiel is aan die RB gerapporteer;
- Die burgersentriese risiko's is bevestig. Dit illustreer die pogings om aandag te skenk aan die bydraende faktore en impakte wat direk met die burger verband hou;
- Risiko-intelligensie en tendensverslae is ontvang en oorweeg;
- Opkomende risiko's is geïdentifiseer;
- Risiko's wat buite die toleransievlakke vir verdere optrede/aandag val, is hersien;
- Die toepassing van die Implementeringsplan vir die Voorkoming van Bedrog en Korrupsie is gemonitor;
- Die implementering van die ORB-beleid, -strategie en -implementeringsplan is gemonitor;
- Die doeltreffendheid en versagtende strategieë om die wesenlike, etiese en ekonomiese misdaadrisiko's te behandel, is geëvalueer;
- Toesig is oor etiekbestuur in die Departement gehou.

Sleutelrisiko's wat gedurende die jaar oorweeg en behandel is

Die volgende sleutel- strategiese risiko's vir die entiteit is gedurende die jaar oorweeg en behandel:

Die risiko van **Verlies van erfenishulpbronne deur ongemagtigde wysiging/vernietiging of vandalisme** behels die vernietiging van onvervangbare erfenishulpbronne en die ontplooiing van onvoldoende kapasiteit om die wet af te dwing wanneer erfenis-hulpbronne deur ongeoorloofde ontwikkeling bedreig word. Om hierdie rede is generiese riglyne ontwikkel en word EWK-beamptes, insluitend wetstoepassingbeamptes, voortdurend opgelei. Gefasiliteerde werkswinkels oor erfenisbewusmaking word met sleutelbelanghebbendes soos gasheergemeenskappe, bewarings-liggame en munisipaliteite gehou.

Kwartaallikse interaksie met die Stad Kaapstad om die bestuur van Graad 3-erfenis-hulpbronne oor te neem, het gedurende die boekjaar begin om proaktiewe bewarings-ingrypings van munisipaliteite en die publiek te behandel.

Raad/komitees neem besluite wat ultra vires kan wees as gevolg van komitee se onkunde oor toepaslike wetgewing. Die regsadviesspan woon dus alle komiteevergaderings by om besluitneming binne wetlike parameters te rig. Alle notules van komiteevergaderings word deur die regsadviesspan en senior DKES-bestuur nagegaan om wetlike akkuraatheid te verseker. Die getal komiteevergaderings is ook verhoog, wat beteken dat agendas korter is en die komitee meer in staat stel om in een sitting die aangeleenthede behoorlik te hanteer. 'n Aansoekproses vir kleiner werke is geïmplementeer om aansoeke te bespoedig, waar van toepassing.

Die impakgradering van die risiko is gedurende die boekjaar aansienlik verlaag as gevolg van 'n toename in die ervaring van Raads- en komiteelede oor die afgelope 20 jaar.

Bestuur van risiko's

Risikobepalings word uitgevoer om die doeltreffendheid van die Departement se risiko-bestuurstrategie te bepaal en om nuwe en opkomende risiko's te identifiseer op grond van veranderinge in die interne en/of eksterne omgewing. Elke risiko is gedurende die jaar beraadslaag en gedebatteer en op die kwartaallikse ORBEKOM-vergaderings voorgelê. Daar is van senior bestuurders verwag om terugvoer te gee oor vordering met die implementering van

aksieplanne om die waarskynlikheid dat risiko's sal voorkom en/of die impak daarvan indien dit sou voorkom, te verlaag. ORBEKOM het ook risiko's wat meer omvattend ontleed moet word, terug na die entiteit verwys en het bykomende versagtings of aksies aanbeveel om risiko's te bestuur. Bestuur neem eienaarskap van risiko's en bespreek dikwels risiko-aangeleenthede op verskeie platforms as deel van sy kultuur in 'n poging om risiko's op 'n samewerkende en innoverende wyse te beperk. Die ORB-beleid en -strategie word jaarliks aan alle amptenare gestuur sodat alle vlakke van personeel op hoogte kan bly van verbeterings wat aangebring is en as 'n manier om risikobestuur te veranker. Doelgemaakte en generiese bewusmakingsessies oor risiko is ook gehou om elemente van normering te deel om met die rypheidsvlak van risikobestuur te help. Aktiwiteite wat in die implementeringsplan uiteengesit word, word deurlopend gemonitor en periodiek verslag oor gelewer, op dieselfde manier waarop JPP- lewerbare uitsette gemonitor word, om moontlike risiko's en afwykings van aanwysers en die bereiking van uitkomste en nie-voldoening aan wetgewende en beleidsmandate na te spoor.

Die Ouditkomitee: Maatskaplike Kluster het onafhanklike toesig oor die stelsel van risikobestuur gehou. Die Ouditkomitee is voorsien van kwartaallikse ORB-vorderingsverslae en risikoregisters ten einde hul onafhanklike toesighoudende rol te vervul.

Belangrikste opkomende risiko's vir die volgende boekjaar

Die entiteit is terdeë bewus van die ekonomiese werklikhede en krimpende begrotings-koevert teenoor maatskaplike behoeftes. Hierdie potensiële risiko's word deurlopend gemonitor, bespreek en bestuur.

Slotsom

Daar was aansienlike vordering met die bestuur van risiko's gedurende die 2023/24-boekjaar. Goeie vordering is gemaak met die inbedding van risikobestuur en die verhoging van die risikovolwassenheidsvlak binne die openbare entiteit wat tot die gunstige prestasie van die openbare entiteit bygedra het. Die verbetering kan toegeskryf word aan risikobewustheid en opleidingsprogramme wat aan amptenare in die openbare entiteit verskaf word via die MS Teams-medium/-sagtewareplatform vir videokonferensies. Die openbare entiteit het daarin geslaag om konsekwentheid te handhaaf ten opsigte van die toepassing van risikobestuursprosesse.

Die verhoogde risikovolwassenheid binne die openbare entiteit het gelei tot verbeterde risikoreaksiestrategieë vir risiko's wat geïdentifiseer is..

6. INTERNE KONTROLE-EENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne kontrolemaatreëls deurlopend te assesseer en te evalueer om te verseker dat ingestelde kontrole-aktiwiteite doeltreffend, doelmatig en deursigtig is en verbeter word, wanneer nodig. Om dit te bereik, word kwartaallikse finansiële bestuursvergaderings oor die verbeteringsplan en belangrike kontroles met die Ouditeur-generaal, programbestuurders van die departement, HUB van EWK en die Minister gehou. Dit is 'n deurlopende proses om te verseker dat EWK sy skoon oudituitkomste handhaaf.

Die Departement (insluitend EWK) het 'n strategie en plan vir Interne Kontrole saamgestel wat 'n hoëvlakplan vir die implementering van interne kontrole in sy kernfunksies uiteensit.

7. INTERNE OUDIT EN OUDITKOMITEES

Interne Oudit voorsien bestuur van onafhanklike, objektiewe sekerheids- en raadgewende dienste wat bedoel is om waarde toe te voeg en om die bedrywighede van die entiteit voortdurend te verbeter. Dit behoort die entiteit by te staan met die bereiking van sy doelwitte deur 'n sistematiese, gedissiplineerde benadering te volg om die doeltreffendheid van bestuurs-, risikobestuurs- en kontroleprosesse te evalueer en te verbeter. Die volgende belangrike aktiwiteite word in hierdie verband uitgevoer:

- Evalueer en maak gepaste aanbevelings vir die verbetering van die bestuursprosesse ter bereiking van die Departement se doelwitte;
- Evalueer die geskiktheid en doeltreffendheid van en dra by tot die verbetering van die risikobestuursproses;

- Lewer bystand aan die Rekenpligtige Beampte met die handhawing van doeltreffende en effektiewe kontroles deur daardie kontroles te evalueer om die effektiwiteit en doeltreffendheid daarvan te bepaal, en deur aanbevelings vir verbetering of versterking te bemaak.

Aktiwiteite van Interne Oudit wat gedurende die oorsigjaar vir die Departement en entiteit afgehandel is, het vier interaksies oor sekerheid, een transversale interaksie en ses opvolg-oudits ingesluit. Besonderhede van hierdie interaksies word by die verslag van die Ouditkomitee ingesluit.

Die Ouditkomitee is as 'n toesighoudende liggaam ingestel en voorsien onafhanklike toesig oor die regeringsbestuur-, risikobestuur- en kontroleprosesse in die Departement en entiteit, en dit sluit toesig oor en hersiening van die volgende in:

- Interne Oudit-funksie;
- Eksterne Oudit-funksie (Ouditeur-generaal van Suid-Afrika - OGSA);
- Entiteit se rekeningkunde en verslagdoening;
- Entiteit se rekeningkundige beleide;
- OGSA bestuur- en ouditverslag;
- Entiteit se in-jaar-monitering;
- Entiteit se risikobestuur;
- Interne kontrole;
- Voorafbepaalde doelwitte;
- Etiek, bedrog en korrupsie

Die tabel hieronder verskaf toepaslike inligting oor lede van die Ouditkomitee:

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum bedank	Getal verga-derings bygewoon
Mr Pieter Strauss (Voorsitter)	BCom Rekeningkunde; BCompt Honneurs; GR (SA)	Ekstern	N.v.t.	1 Januarie 2022 (2de termyn)	N.v.t.	7
Mr Ebrahim Abrahams	BCom Rekeningkunde Honneurs	Ekstern	N.v.t.	1 Januarie 2022 (2de termyn)	N.v.t.	7
Ms Annelise Cilliers	BCompt Honneurs; GR (SA)	Ekstern	N.v.t.	1 Januarie 2022 (2de termyn)	N.v.t.	7
Ms Fayruz Mohamed	BCompt Honneurs; GR (SA)	Ekstern	N.v.t.	1 Januarie 2022 (1ste termyn)	N.v.t.	7

Die Kabinet het op 1 November 2023 die herstrukturering van die Wes-Kaapse Regering se ouditkomitees goedgekeur om met die WKR se prioriteite ooreen te stem. Dit het die getal ouditkomitees van 6 na 3 verminder en het daartoe gelei dat die Welstandkluster-Ouditkomitee vanaf 1 April 2024 oor die Departement toesig hou.

8. VOLDOENING AAN WETTE EN REGULASIES

Stelsels, beleide en prosesse is in plek om te verseker dat wetgewing en regulasies nagekom word.

9. BEDROG EN KORRUPSIE

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

Die WKR het 'n Anti-bedrog-en-korrupsiestrategie aanvaar wat die Provinsie se standpunt van zero-toleransie teenoor bedrog, diefstal en korrupsie bekragtig. Die entiteit is in ooreenstemming met hierdie strategie verbind tot zero-toleransie ten opsigte van korrupte, bedrieglike of ander misdaadaktiwiteite, hetsy intern of ekstern, en vervolg met mening en deur middel van alle beskikbare geregtelike stappe enige partye wat by sulke praktyke betrokke is of poog om dit te doen.

Die entiteit het 'n goedgekeurde Bedrog-en-korrupsievoorkomingsplan en 'n samelopende Implementeringsplan wat uitvoering aan die voorkomingsplan gee.

Verskeie kanale bestaan vir die aanmelding van bewerings van bedrog, diefstal en korrupsie en dit word breedvoerig in die provinsiale Anti-bedrog-en-korrupsiestrategie en die departementele Bedrog-en-korrupsievoorkomingsplan uiteengesit. Elke bewering wat deur die Provinsiale Forensiese Dienste-eenheid (PFD) ontvang word, word in 'n gevallebestuurstelsel opgeteken en dit word gebruik as 'n bestuursinstrument om verslag te lewer oor vordering wat gemaak is met gevalle wat op die Departement en entiteit betrekking het en om statistiek aan die WKR en die Departement te voorsien.

Personeel en werkers wat die fluitjie oor vermoedelike bedrog, korrupsie en diefstal blaas, word beskerm as die bekendmaking 'n beskermde bekendmaking is (d.w.s. voldoen aan statutêre vereistes van die Wet op Beskermde Openbaarmaking, Wet 26 van 2000, bv. as die bekendmaking ter goeder trou gedoen is). Die WKR se Fluitjieblaasbeleid verskaf riglyne aan personeel en werkers oor hoe om besorgdhede by die betrokke lynbestuur, bepaalde aangewese persone in die WKR of eksterne instansies aan te meld, waar hulle redelike gronde het om te glo dat oortredings of ongerymdhede in die WKR gepleeg is of gepleeg word. Die geleentheid om anoniem te bly, word verleen aan enige persoon wat dade van bedrog, diefstal en korrupsie wil aanmeld en indien hulle dit in persoon wil doen, word hulle identiteit vertroulik gehou deur die persoon by wie hulle dit aanmeld.

Indien 'n ondersoek bevestig dat bedrog, diefstal of korrupsie plaasgevind het, word die werknemer wat aan sulke dade deelgeneem het, aan 'n dissiplinêre verhoor onderwerp. Daar word van die WKR-verteenwoordiger wat die dissiplinêre verrigtinge inisieer, verwag om die ontslag van die betrokke werknemer aan te beveel. Waar prima facie-bewys van misdaadgedrag bespeur word, word 'n strafregtelike saak aan die Suid-Afrikaanse Polisiediens gerapporteer.

10. MINIMERING VAN BELANGEBOTSING

EWK verseker dat daar geen belangebotsing is nie deur toe te sien dat 'n Verklaring van Belange (WCBD4-vorm) ingedien word deur elke verskaffer wat nie op die Wes-Kaapse Verskafferdatabasis/Sentrale Verskafferdatabasis geregistreer is nie.

Provinsiale Tesourie verleen hulp aan departemente en openbare entiteite om die risiko van belangebotsing te verminder in gevalle 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 as eienaars of direkteure van maatskappye geregistreer is. EWK verseker dat hierdie persone in besit is van 'n skrywe van goedkeuring oor werk teen vergoeding buite die staatsdiens (WVBS) voordat sake met hulle gedoen word.
EWK het nie enige belangebotsing 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 voorsieningskettingbestuursaktiwiteit hanteer word en, nadat 'n omsigtigheidsondersoek afgehandel is, sal die verskaffer as 'n "nievoorkeur"-diensverskaffer geïdentifiseer word.

Wat betref die prosesse wat ingevolge die WNEH deur 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, word kragtens die betrokke bepalings van die organisasie se 'Ordereëls en Gedrag tydens Vergaderings van die Raad van Erfenis Wes-Kaap en sy Komitees' hanteer, en enige belangebotsing en die stappe wat in dié verband gedoen is, word onder die betrokke punt op die agenda genotuleer.

11. GEDRAGSKODE

Die beleid wat deur DKES geïmplementeer is, sluit EWK in. Die Gedragskode word jaarliks aan alle personeel gestuur. Daarbenewens is die Staatsdienskommissie se verklarende handleiding oor die praktiese implementering van die Gedragskode aan personeel gestuur. Alle nuut aangestelde PAY-interns ontvang die Gedragskode as deel van hul induksiepakket wanneer hulle diens aanvaar, en die inhoud word ook tydens die departementele induksieproses bespreek.

Werknemers word tydens die verskillende interaksies tussen senior bestuur en werknemers herinner aan die departementele beleid oor seksuele teistering en die proses om te volg wanneer sulke gedrag aangemeld word.

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

12. GESONDHEID-, VEILIGHEID- EN OMGEWINGSKWESSIES

Die DKES verskaf aan Erfenis Wes-Kaap kantoorruimte en die beleid wat deur die DKES geïmplementeer word, is dus op EWK van toepassing.

13. MAATSKAPPY-/RAADSEKRETARIS

Nie van toepassing nie.

14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing nie.

15. VERSLAG VAN DIE OUDITKOMITEE

Dit is vir ons 'n plesier om ons verslag vir die boekjaar geëindig 31 Maart 2024 aan te bied.

Verantwoordelikheid van die Ouditkomitee

Die Ouditkomitee rapporteer dat alle verantwoordelikhede nagekom is, soos vereis deur artikel 38(1)(a)(ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 3.1. Die Ouditkomitee rapporteer verder dat die toepaslike, formele verwysingsraamwerk as die Handves van die Ouditkomitee aanvaar is, aangeleenthede ter voldoening aan hierdie handves gereguleer is en dat alle verantwoordelikhede daarin vervat, uitgevoer is.

Die doeltreffendheid van interne kontrole

Daar word van die entiteit verwag om stelsels van interne kontrole te ontwikkel en te handhaaf wat die waarskynlikheid om sy doelwitte te bereik, sal verbeter, om aan te pas by veranderinge in die omgewing waarin dit werksaam is en om die doeltreffendheid en doelmatigheid van bedrywighede te bevorder, ondersteun deur betroubare verslag-doening en die voldoening aan wetgewing en regulasies. Die WKR het 'n Gekombineerde Sekerheidsraamwerk aanvaar wat sekerheidsverskaffers identifiseer en integreer. Die eerste vlak van sekerheid is bestuursversekering; dit vereis van lynbestuur om doeltreffende interne kontroles te handhaaf en dié prosedures op 'n daaglikse basis uit te voer deur toesighoudende kontroles toe te pas en regstellende stappe te doen, waar nodig. Die tweede vlak van sekerheid is interne sekerheid wat verskaf word deur funksies wat afsonderlik van direkte lynbestuur is en die voldoening aan beleide, prosedures, norme, standaarde en raamwerke moet assesseer. Die derde vlak van sekerheid is onafhanklike sekerheidsverskaffers wat gelei word deur professionele standaarde wat die hoogste vlakke van onafhanklikheid vereis.

'n Risikogebaseerde Gekombineerde Sekerheidsplan is vir die entiteit ontwikkel en word deur Interne Oudit wat ook 'n onafhanklike sekerheidsverskaffer is, gefasiliteer. Interne Oudit verskaf aan die Ouditkomitee en bestuur

redelike sekerheid dat die interne kontroles voldoende en doeltreffend is. Dit word bereik deur 'n goedgekeurde, risikogebaseerde interne ouditplan, Interne Oudit wat evalueer of kontroles wat die risiko's mitigeer, geskik is en die Ouditkomitee wat die implementering van regstellende stappe monitor.

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

- Bestuur van openbare entiteite
- Massadeelname; Geleentheid en toegang; Ontwikkeling- en groeiprogram (MGO-program)
- Biblioteekdienste
- Oordragbetalings – kultuurorganisasies
- Departementele monitering van IT-prestasie (transversale oudit)

Die areas vir verbetering, soos deur Interne Oudit uitgewys gedurende hul werkverrigting, is deur bestuur aanvaar. Die Ouditkomitee monitor die implementering van ooreengekome handelinge op 'n deurlopende grondslag.

In-jaar-bestuurs- en maandelikse/kwartaallikse verslag

Die Ouditkomitee is tevrede met die inhoud en gehalte van die kwartaallikse in-jaar-bestuurs- en prestasieverslag wat gedurende die oorsigjaar deur die Rekenpligtige Beampte van die entiteit ingevolge die Nasionale Tesourieregulasies en die Wet op die Verdeling van Inkomste uitgereik is.

Evaluering van finansiële state

Die Ouditkomitee het:

- Die geouditeerde finansiële jaarstate wat by die jaarverslag ingesluit moet word, hersien en bespreek;
- Die OGSA se Bestuursverslag en bestuur se reaksie daarop hersien;
- Veranderinge aan rekeningkundige beleide en praktyke hersien, soos in die finansiële jaarstate aangeteken;
- Wesenlike wysigings voortspruitend uit die oudit van die entiteit hersien.

Voldoening

Die Ouditkomitee het die entiteit se prosesse vir voldoening aan wetgewende en regulatoriese bepalings hersien.

Prestasie-inligting

Die Ouditkomitee het die inligting oor voorafbepaalde doelwitte, soos in die jaarverslag aangeteken, hersien.

Ouditeur-generaal se verslag

Die Ouditkomitee het die entiteit se implementeringsplan vir ouditkwessies wat in die vorige jaar geopper is, op 'n kwartaallikse basis hersien. Ons het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies is wat uit die regulatoriese verslag voortspruit nie. Regstellende stappe oor die gedetailleerde bevindings wat deur die OGSA geopper is, word op 'n kwartaallikse basis deur die Ouditkomitee gemonitor.

Die Ouditkomitee stem ooreen met en aanvaar die OGSA se mening oor die finansiële jaarstate en doen aan die hand dat hierdie geouditeerde state aanvaar word en met hulle verslag saamgelees word.

Mnr. Pieter Strauss
Voorsitter van die Welstandkluster Ouditkomitee
Datum: 8 Augustus 2024

16. PRESTASIE-INLIGTING OOR BBSEB-VOLDOENING

Die volgende tabel is saamgestel in ooreenstemming met die voldoening aan die BBSEB-vereistes kragtens die BBSEB-wet van 2013 en soos bepaal deur die Departement van Handel en Nywerheid.

die Departement/openbare entiteit enige toepaslike kode van goeie praktyk (BBSEB-sertifkaatvlak 1-8) ten opsigte van die volgende toegepas:		
Kriteria	**Antwoord Ja/ Nee**	**Bespreking (sluit 'n bespreking van u antwoord in en dui aan watter maatreëls ingestel is om voldoening te verseker)**
Word kwalifikasiekriteria vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet bepaal?	Nee	Die entiteit reik nie lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet nie.
Is 'n voorkeurverkrygingsbeleid ontwikkel en geïmplementeer?	Ja	Die VKB-beleid van die entiteit maak voorsiening vir die implementering van voorkeurverkryging.
Is kwalifikasiekriteria vir die verkoop van ondernemings in staatsbesit vasgestel?	Nee	Die entiteit is nie betrokke by die verkoop van ondernemings in staatsbesit nie.
Is kriteria vir die aangaan van vennootskappe met die privaat sektor ontwikkel?	Nee	Die entiteit neem nie deel aan vennootskappe met die privaat sektor nie.
Is kriteria vir die toekenning van aansporings, toewysings en beleggingskemas ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging vasgestel?	Nee	Die entiteit is nie betrokke by die toekenning van aansporings, toewysings en beleggingskemas ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging nie.

EWK-SPAN BY LEAN BESTUURSOPLEIDING

DEEL D: MENSLIKEHULPBRONBESTUUR

1. INLEIDING

Personeel word deur die Departement van Kultuursake en Sport in diens geneem, en die tersaaklike inligting verskyn in die DKES se jaarverslag.

2. OORSIG VAN MENSLIKE HULPBRONSTATISTIEK

Hierdie statistiek word in die jaarverslag van die Departement van Kultuursake en Sport gerapporteer.

EWK-SPAN BY LEAN
BESTUURSOPLEIDING –
PDCA SIKLUS OEFENING

DEEL E: VERSLAG OOR WOFB-VOLDOENING

1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE UITGAWES EN WESENLIKE VERLIESE

1.1. Onreëlmatige uitgawes

a) Rekonsiliasie van onreëlmatige uitgawes

Beskrywing	2023/24	2022/23
	R'000	R'000
Beginsaldo	-	-
Wysiging aan beginsaldo		
Beginsaldo soos heraangegee		
Plus: Onreëlmatige uitgawes bevestig	-	-
Minus: Onreëlmatige uitgawes gekondoneer	-	-
Minus: Onreëlmatige uitgawes nie gekondoneer nie en verwyder	-	-
Minus: Onreëlmatige uitgawes verhaalbaar	-	-
Minus: Onreëlmatige uitgawes nie verhaalbaar nie en afgeskryf	-	-
Eindsaldo	**0**	**0**

Rekonsiliërende aantekeninge

Beskrywing	2023/24	2022/23
	R'000	R'000
Onreëlmatige uitgawes wat geassesseer is	-	-
Onreëlmatige uitgawes wat met die vorige jaar verband hou en in die lopende jaar geïdentifiseer is	-	-
Onreëlmatige uitgawes vir die lopende jaar	-	-
Totaal	**0**	**0**

b) Besonderhede van onreëlmatige uitgawes (word geassesseer, bepaal en ondersoek)

Beskrywing[1]	2023/24	2022/23
	R'000	R'000
Onreëlmatige uitgawes wat geassesseer word	-	-
Onreëlmatige uitgawes wat bepaal word	-	-
Onreëlmatige uitgawes wat ondersoek word	-	-
Totaal	**0**	**0**

1. *Groepeer soortgelyke items*

c) Besonderhede oor onreëlmatige uitgawes gekondoneer

Beskrywing	2023/24	2022/23
	R'000	R'000
Onreëlmatige uitgawes gekondoneer	-	-
Totaal	**0**	**0**

d) Besonderhede oor onreëlmatige uitgawes verwyder (nie gekondoneer nie)

Beskrywing	2023/24	2022/23
	R'000	R'000
Onreëlmatige uitgawes NIE gekondoneer nie en verwyder	-	-
Totaal	**0**	**0**

e) Besonderhede oor onreëlmatige uitgawes verhaalbaar

Beskrywing	2023/24	2022/23
	R'000	R'000
Onreëlmatige uitgawes verhaalbaar	-	-
Totaal	**0**	**0**

f) Besonderhede oor onreëlmatige uitgawes afgeskryf (onverhaalbaar)

Beskrywing	2023/24	2022/23
	R'000	R'000
Onreëlmatige uitgawes afgeskryf	-	-
Totaal	**0**	**0**

Bykomende bekendmaking in verband met interinstitusionele reëlings

g) Besonderhede van gevalle van nie-voldoening waar 'n instansie by 'n interinstitusionele reëling betrokke is (waar sodanige instansie nie vir die nie-voldoening verantwoordelik is nie)

Beskrywing	2023/24	2022/23
	R'000	R'000
Totaal		

h) Besonderhede van onreëlmatige uitgawes waar 'n instansie by 'n interinstitusionele reëling betrokke is (waar sodanige instansie nie vir die nie-voldoening verantwoordelik is nie)

Beskrywing	2023/24	2022/23
	R'000	R'000
Totaal		

i) Besonderhede van dissiplinêre of strafregtelike stappe wat as gevolg van onreëlmatige uitgawes gedoen is

Dissiplinêre stappe ingestel

1.2. Vrugtelose en verkwistende uitgawes

a) Rekonsiliasie van vrugtelose en verkwistende uitgawes

Beskrywing	2023/24	2022/23
	R'000	R'000
Beginsaldo	-	-
Wysiging aan beginsaldo		
Beginsaldo soos heraangegee		
Plus: Vrugtelose en verkwistende uitgawes bevestig	-	-
Minus: Vrugtelose en verkwistende uitgawes verhaalbaar	-	-
Minus: Vrugtelose en verkwistende uitgawes nie verhaalbaar nie en afgeskryf	-	-
Eindsaldo	**0**	**0**

Rekonsiliërende aantekeninge

Beskrywing	2023/24	2022/23
	R'000	R'000
Vrugtelose en verkwistende uitgawes wat geassesseer is	-	-
Vrugtelose en verkwistende uitgawes wat met die vorige jaar verband hou en in die lopende jaar geïdentifiseer is	-	-
Vrugtelose en verkwistende uitgawes vir die lopende jaar	-	-
Totaal	**0**	**0**

b) Besonderhede van vrugtelose en verkwistende uitgawes (word geassesseer, bepaal en ondersoek)

Beskrywing[2]	2023/24	2022/23
	R'000	R'000
Vrugtelose en verkwistende uitgawes wat geassesseer word	-	-
Vrugtelose en verkwistende uitgawes wat bepaal word	-	-
Vrugtelose en verkwistende uitgawes wat ondersoek word	-	-
Totaal[3]	**0**	**0**

c) Besonderhede oor vrugtelose en verkwistende uitgawes verhaalbaar

Beskrywing[3]	2023/24	2022/23
	R'000	R'000
Vrugtelose en verkwistende uitgawes verhaalbaar	-	-
Totaal	**0**	**0**

2. Groepeer soortgelyke items
3 Totale onbevestigde vrugtelose en verkwistende uitgawes (assessering), verliese (bepaling) en misdaadgedrag (ondersoek)

d) Besonderhede oor vrugtelose en verkwistende uitgawes nie verhaalbaar nie en afgeskryf

Beskrywing	2023/24	2022/23
	R'000	R'000
Vrugtelose en verkwistende uitgawes afgeskryf	-	-
Totaal	**0**	**0**

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

Dissiplinêre stappe ingestel

1.3. Bykomende bekendmaking ten opsigte van wesenlike verliese kragtens artikel 55(2)(b)(i) en (iii) van die WOFB

a) Besonderhede oor wesenlike verliese weens misdaadgedrag

Wesenlike verliese weens misdaadgedrag	2023/24	2022/23
	R'000	R'000
Diefstal	-	-
Ander wesenlike verliese	-	-
Minus: Verhaalbaar	-	-
Minus: Nie verhaalbaar nie en afgeskryf	-	-
Totaal	**0**	**0**

b) Besonderhede van ander wesenlike verliese

Aard van ander wesenlike verliese	2023/24	2022/23
	R'000	R'000
	-	-
Totaal	**0**	**0**

c) Ander wesenlike verliese verhaalbaar

Aard van verliese	2023/24	2022/23
	R'000	R'000
	-	-
Totaal	**0**	**0**

d) Ander wesenlike verliese nie verhaalbaar nie en afgeskryf

Aard van verliese	2023/24	2022/23
	R'000	R'000
	-	-
Totaal	**0**	**0**

2. LAAT EN/OF NIEBETALING VAN VERSKAFFERS

Beskrywing	Getal fakture	Gekonsoli-deerde waarde
		R'000
Geldige fakture ontvang	44	1,946
Fakture **binne** 30 dae of ooreengekome tydperk betaal	43	1,945
Fakture **na** 30 dae of ooreengekome tydperk betaal	1	1
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaal en sonder dispuut)	N.v.t.	-
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaal en in dispuut)	N.v.t.	-

Die betaling is weens 'n administratiewe vergissing vertraag. Die kontroles sal versterk word om 'n herhaling te vermy.

3. VOORSIENINGSKETTINGBESTUUR

3.1. Verkryging op ander wyses

Beskrywing van projek	Naam van verskaffer	Tipe verkryging op ander wyses	Kontrak-nommer:	Waarde van kontrak R'000
Argeologiese bewaring by Diepkloof	Prof John Parkington*	Beperkte bod	POA44554	R262
Hernuwing van Pastel-lisensie	Sage South Africa**	Beperkte bod	POA44869	R18
Hernuwing van Caseware-lisensie	Adapt IT***	Beperkte bod	POA44912	R28
Totale waarde van kontrakte				**R308**

** Geen reaksie is via die elektroniese verkrygingstelsel ontvang toe die mark getoets is nie. Die verskaffer is vervolgens via 'n beperkte bodproses aangestel.*

*** Die verskaffer is die alleenverskaffer van die Pastel-rekeningkundesagteware wat as die primêre finansiële bestuurstelsel vir die entiteit gebruik word.*

****Die verskaffer is die alleenverskaffer van die Caseware-sagteware wat vir die samestelling van die finansiële jaarstate gebruik word.*

3.2 Kontrakafwykings en -verlengings

Beskrywing van projek	Naam van verskaffer	Tipe kontrak-wysiging (verlenging of afwyking)	Kontrak-nommer	Oorspronklike kontrak-waarde R'000	Waarde van vorige kontrak-verlenging(s) of afwyking(s	Waarde van huidige kontrak-verlenging of afwyking (R'000
N.v.t.	N.v.t.	N.v.t.	N.v.t.	N.v.t.	N.v.t.	N.v.t.

EWK-SPAN BY LEAN BESTUUR OPLEIDING – PDCA SIKLUS DOMINO OEFENING

DEEL F: FINANSIËLE INLIGTING

Verslag van die eksterne ouditeur

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

Verslag oor die finansiële state

1. Ek het die finansiële state van Erfenis Wes-Kaap hersien, soos 59 to 81 uiteengesit, bestaande uit die staat van finansiële posisie soos op 31 Maart 2024, staat van finansiële prestasie, die staat van veranderinge in netto bates, die kontantvloeistaat en staat van vergelyking van begroting met werklike bedrae vir die jaar toe geëindig, asook aantekeninge by die finansiële state, insluitend 'n opsomming van wesenlike rekeningkundige beleide.

Gevolgtrekking

2. Gegrond op my hersiening is niks onder my aandag gebring wat daartoe lei dat ek glo dat die finansiële state nie in alle wesenlike opsigte 'n billike voorstelling is van die finansiële posisie van Erfenis Wes-Kaap soos op 31 Maart 2024 en van sy finansiële prestasie en kontantvloei vir die jaar toe geëindig nie, in ooreenstemming met die Standaarde van Algemeen Erkende Rekeningkundige Praktyk (AERP) en die vereistes van die Wet op Openbare Finansiële Bestuur, Wet 1 van 1999 (WOFB).

Rekenpligtige gesag se verantwoordelikheid vir die finansiële state

3. Die rekenpligtige gesag is verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state ooreenkomstig die AERP en die WOFB, en vir sodanige interne kontrole wat deur die rekenpligtige gesag nodig geag word vir die opstel van finansiële state wat sonder wesenlike wanvoorstelling is, hetsy weens bedrog of fout.

4. Tydens die opstel van die finansiële state is die rekenpligtige gesag verantwoordelik om te assesseer of die entiteit die vermoë het om as 'n lopende saak voort te gaan; om, waar van toepassing, aangeleenthede met betrekking tot 'n lopende saak openbaar te maak; en om die lopendesaakgrondslag van rekeningkunde toe te pas, tensy die betrokke regeringsbestuur-struktuur uur óf beoog om die entiteit te likwideer óf om bedrywighede te staak, of geen realistiese alternatief het anders as om dit te doen nie.

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

5. My verantwoordelikheid is om 'n beslissing oor die meegaande finansiële state te maak. Ek het my hersiening uitgevoer in ooreenstemming met die International Standard on Review Engagements (ISRE) 2400 (hersien), Engagements to review historical financial statements. Die standaard vereis dat ek beslis of enigiets onder my aandag gebring is wat daartoe lei dat ek glo dat die finansiële state, as 'n geheel, nie in alle wesenlike opsigte volgens die toepaslike finansiële verslagdoeningsraamwerk opgestel is nie. Hierdie standaard vereis ook dat ek toepaslike etiese vereistes moet nakom.

6. 'n Hersiening van finansiële state ingevolge die ISRE 2400 (hersien) is 'n beperkte sekerheidstudie. Daar word van my verwag om prosedures uit te voer wat hoofsaaklik bestaan uit navrae aan bestuur en ander binne die geouditeerde, soos van toepassing, en om analitiese prosedures toe te pas en die bewyse wat verkry word, te evalueer.

7. Die prosedures wat tydens 'n hersieningstudie uitgevoer word, is aansienlik minder as dié wat uitgevoer word in 'n oudit ingevolge die internasionale standaarde vir ouditering. Gevolglik spreek ek nie 'n ouditmening oor hierdie finansiële state uit nie.

Verslag van die eksterne ouditeur

Verslag oor die jaarlikse prestasieverslag

8. Ingevolge die Wet op Openbare Oudit, Wet 25 van 2004 (WOO) en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek die nuttigheid en betroubaarheid van die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir die gekose wesenlike prestasie-aanwysers wat in die jaarlikse prestasieverslag aangebied word, oudit en daaroor verslag doen. Die rekenpligtige gesag is verantwoordelik vir die opstel van die jaarlikse prestasieverslag.

9. Ek het die volgende wesenlike prestasie-aanwysers ten opsigte van die program: erfenishulpbronbestuursdienste gekies wat in die jaarlikse prestasieverslag vir die jaar geëindig 31 Maart 2024 aangebied is. Ek het die aanwysers gekies wat die entiteit se prestasie in sy primêre, gemandateerde funksies meet en wat van wesenlike nasionale, gemeenskaps- of openbare belang is.
    - Getal terreininspeksies wat by provinsiale erfenisterreine uitgevoer is
    - Getal provinsiale erfenisterrein-geleenthede vir die bevordering van erfenishulpbronne.
    - Getal programme wat aangebied is om erfenishulpbronbestuur te bevorder

10. Ek het die gerapporteerde prestasie-inligting vir die gekose wesenlike prestasie-aanwysers geëvalueer teen die kriteria wat uit die prestasiebestuur- en verslagdoeningsraamwerk ontwikkel is, soos omskryf in die algemene kennisgewing. Wanneer 'n jaarlikse prestasieverslag met hierdie kriteria opgestel word, verskaf dit aan gebruikers nuttige en betroubare inligting en insigte oor die entiteit se beplanning en lewering van sy mandaat en doelwitte.

11. Ek het prosedures uitgevoer om te toets of:
    - die aanwysers wat vir beplanning en verslagdoening oor prestasie gebruik word, direk aan die entiteit se mandaat en die bereiking van sy beplande doelwitte gekoppel kan word
    - die aanwysers goed gedefinieer en verifieerbaar is om te verseker dat dit maklik is om te verstaan en konsekwent toe te pas, en dat ek die metodes en prosesse wat gebruik moet word vir die meting van prestasies kan bevestig
    - die teikens direk aan die bereiking van die aanwysers gekoppel kan word en spesifiek, tydgebonde en meetbaar is om te verseker dat dit maklik is om te verstaan wat gelewer moet word en teen wanneer, die vereiste vlak van prestasie asook hoe prestasie geëvalueer sal word
    - die gerapporteerde aanwysers en teikens in die jaarlikse prestasieverslag dieselfde is as waartoe daar in die goedgekeurde, aanvanklike of hersiene beplanningsdokumente verbind is
    - die gerapporteerde prestasie-inligting op die voorgeskrewe wyse in die jaarlikse prestasieverslag aangebied word
    - daar voldoende stawende bewyse vir die gerapporteerde prestasies is en vir die redes wat vir enige oor- of onderbereiking van teikens verskaf is.

12. Ek het die prosedures uitgevoer met die doel om slegs wesenlike bevindings te rapporteer; en nie om 'n mening of beslissing oor sekerheid uit te spreek nie.

13. Ek het nie enige wesenlike bevindings oor die gerapporteerde prestasie-inligting vir die gekose wesenlike aanwysers geïdentifiseer nie.

Verslag oor voldoening aan wetgewing

14. Kragtens die WOO en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek die voldoening aan toepaslike wetgewing rakende finansiële aangeleenthede, finansiële bestuur en ander verwante aangeleenthede oudit en daaroor verslag doen. Die rekenpligtige gesag is verantwoordelik vir die entiteit se voldoening aan wetgewing.

Verslag van die eksterne ouditeur

15. Ek het prosedures uitgevoer om die voldoening aan gekose vereistes in sleutelwetgewing te toets, in ooreenstemming met die Ouditeur-generaal van Suid-Afrika (OGSA) se metodologie vir die bestudering van bevindings. Hierdie studie is nie 'n sekerheidstudie nie. Gevolglik spreek ek nie 'n mening of beslissing oor sekerheid uit nie.
16. Ek het deur middel van 'n gevestigde OGSA-proses vereistes in sleutelwetgewing vir die toetsing van voldoening gekies wat betrekking het op die finansiële en prestasiebestuur van die entiteit en wat duidelik is om konsekwente meting en evaluering te kan doen, en wat ook genoeg besonderhede bevat en geredelik beskikbaar is om op 'n verstaanbare wyse verslag te lewer. Die gekose wetgewende vereistes word by die bylae tot hierdie ouditeur se verslag ingesluit.
17. Ek het geen wesenlike nie-voldoening aan die gekose wetgewende vereistes geïdentifiseer nie.

Tekortkominge in interne kontrole

18. Ek het interne kontrole van toepassing op my studie oor die finansiële state, jaarlikse prestasieverslag en voldoening aan tersaaklike wetgewing oorweeg; my doelwit was egter nie om enige vorm van sekerheid daaroor te gee nie.
19. Ek het nie enige beduidende tekortkominge in interne kontrole geïdentifiseer nie.

Professionele etiek en gehaltebeheer

20. Ek is onafhanklik van die entiteit, in ooreenstemming met die International Ethics Standards Board for Accountants se *etiese kode vir professionele rekenmeesters (insluitend internasionale onafhanklike standaarde*) (IESBA-kode) asook ander etiese vereistes wat betrekking het op my hersienings in Suid-Afrika. Ek het my ander etiese verantwoordelikhede in ooreenstemming met hierdie vereistes en die IESBA-kode nagekom.
21. Ingevolge die International Standard on Quality Management 1, handhaaf die OGSA 'n omvattende stelsel van gehaltebestuur wat gedokumenteerde beleide en prosedures oor voldoening aan etiese vereistes en professionele standaarde insluit..

Kaapstad
31 Julie 2024

Bylae tot die ouditeursverslag

Voldoening aan wetgewing – gekose wetgewende vereistes

Die gekose wetgewende vereistes is soos volg:

Wetgewing	Artikels of regulasies
Wet op Openbare Finansiële Bestuur, Wet 1 van 1999 (WOFB)	Artikel 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii) Artikel 53(4) Artikel 55(1)(a); 55(1)(b); 55(1)(c)(i) Artikel 56(1); 56(2) Artikel 57(b)
Tesourieregulasies, 2005	Regulasie 8.2.1; 8.2.2 Regulasie 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) Regulasie 16A6.2 (b); 16A 6.3(a); 16A 6.3(b) Regulasie 16A.6.3(c); 16A 6.3(e); 16A 6.4; 16A 6.5; Regulasie 16A.6.6; 16A 8.3; 16A 8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii) Regulasie 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1 Regulasie 31.1.2(c) Regulasie 33.1.1; 33.1.3
Staatsdiensregulasie	Regulasie 18; 18 (1) en (2)
Wet op die Raad vir die Ontwikkeling van die Boubedryf, Wet 38 van 2000	Artikel 18(1)
Regulasies insake die Raad vir die Ontwikkeling van die Boubedryf, 2004	Regulasie 17; 25(7A)
Tweede wysiging van Nasionale Tesourie-instruksie Nr. 5 van 2020/21	Paragraaf 1
Erratum Nasionale Tesourie-instruksie Nr. 5 van 2020/21	Paragraaf 2
Nasionale Tesourie-instruksie Nr. 5 van 2020/21	Paragraaf 4.8; 4.9; 5.3
Nasionale Tesourie-instruksie Nr. 1 van 2021/22	Paragraaf 4.1
Nasionale Tesourie-VKB-instruksienota 03 2021/22	Paragraaf 4.3; 4.4; 4.4 (a); 4.4(c); 4.4(d)
Nasionale Tesourie-VKB-instruksienota 11 2020/21	Paragraaf 3.1 Paragraaf 3.4(b) Paragraaf 3.9
Nasionale Tesourie-VKB-instruksienota 2 van 2021/22	Paragraaf 3.2.1; 3.2.4(a) Paragraaf 3.3.1
Praktyknota 5 van 2009/10	Paragraaf 3.3
Praktyknota 7 van 2009/10	Paragraaf 4.1. 2
Wet op Voorkeurverkrygingsraamwerk, Wet 5 van 2000	Artikel 1 Artikel 2.1(a); 2.1(f)
Voorkeurverkrygingsregulasies, 2017	Paragraaf 4.1; 4.2 Paragraaf 5.1; 5.3; 5.6; 5.7 Paragraaf 6.1; 6.2; 6.3; 6.6; 6.8 Paragraaf 7.1; 7.2; 7.3; 7.6; 7.8 Paragraaf 8.2; 8.5 Paragraaf 9.1; Paragraaf 10.1; 10.2 Paragraaf 11.1; 11.2
Voorkeurverkrygingsregulasies, 2022	Paragraaf 4.1; 4.2; 4.3; 4.4 Paragraaf 5.1; 5.2; 5.3; 5.4
Wet op die Voorkoming en Bestryding van Korrupte Bedrywighede, Wet 12 van 2004	Artikel 34(1)

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F: FINANSIËLE INLIGTING

Staat van Finansiële Posisie

Syfers in rand duisend	Aantekening(e)	2024	2023
Bates			
Bedryfsbates			
Kontant en kontantekwivalente	3	9 969	8 882
Voorrade	4	149	120
Ontvangbare rekeninge uit ruiltransaksies	5	50	53
		10 168	**9 055**
Totale bates		**10 168**	**9 055**
Laste			
Bedryfslaste			
Betaalbare rekeninge uit ruiltransaksies	6	-	32
Onbestede voorwaardelike toelaes en ontvangstes	7	166	167
		166	**199**
Totale laste		**166**	**199**
Netto bates		**10 002**	**8 856**
Opgelope oorskot		10 002	8 856
Totale netto bates		**10 002**	**8 856**

WES-KAAPSE TAALKOMITEE
Finansiële Jaarstate vir die jaar geëindig 31 Maart 2024

Staat van Finansiële Prestasie

Syfers in rand duisend	Aantekening(e)	2024	2023
Inkomste			
Inkomste uit ruiltransaksies			
Erfenis-aansoekfooie	8	845	791
Rente ontvang	9	827	476
Totale inkomste uit ruiltransaksies		**1 672**	**1 267**
Inkomste uit nieruiltransaksies			
Ander inkomste uit nieruiltransaksies	10	**7 394**	**8 016**
Oordraginkomste			
Oordragte en subsidies ontvang	11	1 893	1 537
Aanwending van voorwaardelike toelae	12	303	238
Totale inkomste uit nieruiltransaksies		**9 590**	**9 791**
Totale inkomste		**11 262**	**11 058**
Uitgawes			
Ouditfooie	13	(78)	(73)
Regsfooie	14	(1 241)	-
Dienste in natura	15	(7 394)	(7 991)
Algemene uitgawes	16	(779)	(703)
Ledefooie	17	(624)	(838)
Totale uitgawes		**(10 116)**	**(9 605)**
Oorskot vir die jaar		**1 146**	**1 453**

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F: FINANSIËLE INLIGTING

Staat van Veranderinge in Netto Bates

Syfers in rand duisend	Opgelope oorskot/ tekort	Totale netto bates
Saldo op April 1, 2022	**7 403**	**7 403**
Veranderinge in netto bates	1 453	1 453
Oorskot vir die jaar	1 453	1 453
Totale veranderinge	**8 856**	**8 856**
Saldo op April 1, 2023		
Veranderinge in netto bates		
Oorskot vir die jaar	1 146	1 146
Totale veranderinge	1 146	1 146
Saldo op Maart 31, 2024	**10 002**	**10 002**

WES-KAAPSE TAALKOMITEE
Finansiële Jaarstate vir die jaar geëindig 31 Maart 2024

Kontantvloei-staat

Syfers in rand duisend	Aantekening(e)	2024	2023
Kontantvloei uit bedryfsaktiwiteite			
Ontvangbare rekeninge			
Kontant ontvang		3 040	3,353
Rente-inkomste		830	462
		3 870	3 815
Betalings			
Kontant aan verskaffers en werknemers betaal		(2 783)	(1 584)
Netto kontantvloei uit bedryfsaktiwiteite	18	**1 087**	**2 231**
Netto toename in kontant en kontantekwivalente		**1 087**	**2 231**
Kontant en kontantekwivalente aan die begin van die jaar		8 882	6 651
Kontant en kontantekwivalente aan die einde van die jaar	3	**9 969**	**8 882**

Die 2022/23-kontantvloeistaat is heraangegee as gevolg van die verkeerde hantering van voorwaardeliketoelae-befondsing. Die besonderhede van die heraangewing word in aantekening 23 openbaargemaak.

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F: FINANSIËLE INLIGTING

Staat van Vergelyking van Begroting en Werklike Bedrae

Begroting op kontantgrondslag

Syfers in rand duisend	Goed-gekeurde begroting	Aan-suiwe-rings	Finale begroting	Werklike bedrae op vergelyk-bare grondslag	Verskil tussen finale begroting en werklik	Verwy-sing
Staat van finansiële prestasie						
Inkomste						
Niebelastinginkomste						
Verkoop van goedere en dienste buiten kapitaalbates	674	150	**824**	845	**21**	
Entiteitinkomste buiten verkope	282	-	**282**	830	**548**	22.1
Oordragte en subsidies ontvang	1 621	-	**1 621**	2 195	**574**	22.2
Totale inkomste	**2 577**	**150**	**2 577**	**3 870**	**1 143**	
Uitgawes						
Lopende betalings						
Goedere en dienste	(2 577)	(150)	**(2 727)**	(2 722)	**5**	
Totale uitgawes	**(2 577)**	**-**	**(2 727)**	**(2 722)**	**5**	
Oorskot	**-**	**-**	**-**	**1 148**	**1 148**	
Werklike bedrag op vergelykbare - grondslag soos aangebied in die begroting en werklike vergelykbare staat		**-**	**-**	**1 148**	**1 148**	
Rekonsiliasie						
Grondslagverskil						
Entiteitinkomste buiten verkope				(4)		
Ander niebelastinginkomste (dienste in natura)				7 394		
Goedere en dienste				2		
Goedere en dienste (dienste in natura)				(7 394)		
Tydverskil				-		
Entiteitsverskil				-		
Werklike bedrag in die staat van finansiële prestasie				**1 146**		

Syfers in rand duisend	Aantekening(e)	2024	2023

1. Voorlegging van finansiële jaarstate

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

1.1 Grondslag van voorbereiding

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

Hierdie finansiële jaarstate is volgens 'n toevallingsgrondslag van boekhouding voorberei en stem ooreen met kosteberekening volgens historiese koste as die grondslag van meting, tensy anders gespesifiseer. Syfers word in Suid-Afrikaanse rand aangebied.

Alle syfers is tot die naaste duisend afgerond.

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

Hierdie rekeningkundige beleide is konsekwent met die vorige tydperk. Beleide oor Eiendom, aanleg en toerusting, Finansiële Instrumente, en Dienste in natura is egter hersien om te verseker dat dit relevant vir die entiteit is.

1.2 Lopende saak-aanname

Hierdie finansiële jaarstate is voorberei op grond van die verwagting dat die entiteit sal voortgaan om vir ten minste die volgende 12 maande as 'n lopende saak werksaam te wees.

1.3 Wesenlikheid

Weglatings of wanvoorstellings van items is wesenlik as dit individueel of gesamentlik die besluite of evaluerings van gebruikers wat op grond van die finansiële state gedoen is, kan beïnvloed. Wesenlikheid hang af van die aard of grootte van die weglating of wanvoorstelling wat in die omringende omstandighede beoordeel is. Die aard of grootte van die inligtingitem of 'n kombinasie van die twee kan die bepalende faktor wees.

Om te evalueer of 'n weglating of wanvoorstelling gebruikers se besluite kan beïnvloed en dus wesenlik kan wees, moet die eienskappe van daardie gebruikers oorweeg word. Die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State verklaar dat daar aanvaar word dat gebruikers 'n redelike kennis het van die regering, sy bedrywighede en rekeningkunde, en bereid sal wees om die inligting met redelike deeglikheid te bestudeer. Die evaluering neem dus in ag hoe gebruikers met dié kenmerke redelikerwys verwag kan word om tydens besluitneming en evaluering beïnvloed te word.

1.4 Beduidende oordele en bronne van beramingonsekerheid

Die entiteit maak beramings en aannames met betrekking tot die toekoms. Die gevolglike rekeningkundige beraming sal per definisie selde gelyk wees aan die verwante werklike resultate. Beramings en oordele word deurlopend geëvalueer en is gegrond op historiese ervaring en ander faktore, met inbegrip van verwagtinge vir toekomstige gebeure wat geglo word om redelik te wees onder die omstandighede. Die beramings en aannames met 'n beduidende risiko om 'n wesenlike aanpassing aan die drabedrag van bates en laste in die volgende boekjaar te maak, word hier onder bespreek.

Ontvangbare rekeninge

Die entiteit evalueer aan die einde van elke verslagtydperk sy ontvangbare rekeninge vir waardedaling. By die bepaling of 'n waardedalingsverlies as 'n oorskot of tekort aangeteken moet word, oordeel die entiteit of daar waarneembare data is wat 'n merkbare afname in die beraamde toekomstige kontantvloei uit 'n finansiële bate aandui.

1.4 Beduidende oordele en bronne van beramingsonsekerheid (vervolg)

Die waardedaling vir ontvangbare rekeninge word op 'n portefeuljegrondslag bereken op grond van historiese verliesverhoudings, aangepas vir nasionale en bedryfspesifieke ekonomiese toestande en ander aanwysers op die verslagdatum wat met wanbetalings op die portefeulje korreleer. Hierdie jaarlikse verliesverhoudings word toegepas op leningsaldo's in die portefeulje en aangepas by die tydperk waarin die beraamde verlies ontstaan.

Inagneming van waardedaling
'n Beraming vir die waardedaling van ontvangbare rekeninge word gedoen wanneer invordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir waardedalingskuld moet slegs op handelskrediteure bereken word. Die totale waardedalingsvoorsiening van die entiteit moet per individuele debiteur of ten minste per risikokategorie bereken word.

1.5 Eiendom, aanleg en toerusting

Eiendom, aanleg en toerusting is tasbare niebedryfsbates (insluitend infrastruktuurbates) wat vir gebruik in die produksie of verskaffing van goedere of dienste, verhuring aan ander of vir administratiewe doeleindes gehou word en wat na verwagting gedurende meer as een tydperk gebruik sal word.

Die koste van 'n item eiendom, aanleg en toerusting word as 'n bate erken wanneer:

- dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal wat met die item verband hou, na die entiteit sal vloei; en
- die koste van die item betroubaar gemeet kan word.

Bates wat gedurende die boekjaar aangekoop word, word aan die Departement van Kultuursake en Sport (DKES) geskenk om doeltreffende batebestuur te verseker. Bates word by jaareinde onterken om verantwoording te doen vir die effek van die skenking teen drawaarde soos op 31 Maart elke jaar.

1.6 Finansiële instrumente

Die entiteit se finansiële instrumente word as óf finansiële bates óf laste gekategoriseer.

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

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word by aanvanklike erkenning minus terugbetaling van prinsipale, plus of minus die opgelope amortisasie deur middel van die effektiewerente-metode van enige verskil tussen die aanvanklike bedrag en die uitkeerbedrag, en minus enige vermindering (direk of deur middel van 'n toelaagrekening) vir waardedaling of nie-invorderbaarheid.

Rentekoersrisiko is die risiko dat die billike waarde of toekomstige kontantvloei van 'n finansiële instrument as gevolg van verandering in die mark se rentekoerse sal wissel.

Lenings betaalbaar is finansiële laste, buiten korttermyn- betaalbare rekeninge op normale kredietvoorwaardes.

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 weerspieël:

Klas	Kategorie
Kontant en kontantekwivalente	Finansiële bate gemeet teen geamortiseerde koste
Ontvangbare rekeninge uit ruiltransaksies	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 weerspieël:

Klas	Kategorie
Betaalbare rekeninge uit ruiltransaksies	Finansiële las gemeet teen geamortiseerde koste
Onbestede voorwaardelike toelaes	Finansiële las gemeet teen geamortiseerde koste

1.6 Finansiële instrumente (vervolg)

Aanvanklike meting van finansiële bates en finansiële laste

Die entiteit meet 'n finansiële bate en finansiële las, afgesien van dié wat daarna teen billike waarde gemeet word, aanvanklik teen 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 aanvanklik alle ander finansiële bates en finansiële laste teen billike waarde.

Daaropvolgende meting van finansiële bates en finansiële laste

Die entiteit meet alle finansiële bates en finansiële laste ná aanvanklike erkenning deur middel van die onderstaande kategorieë:

- Finansiële instrumente teen billike waarde.
- Finansiële instrumente teen geamortiseerde koste.

Alle finansiële bates wat teen geamortiseerde koste gemeet word, is onderworpe aan 'n waardedalingshersiening.

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word by aanvanklike erkenning minus terugbetaling van prinsipale, plus of minus die opgelope amortisasie deur middel van die effektiewerente-metode van enige verskil tussen die aanvanklike bedrag en die uitkeerbedrag, en minus enige vermindering (direk of deur middel van 'n toelaagrekening) vir waardedaling of nie-invorderbaarheid in die geval van 'n finansiële bate.

Oorweging van meting van billike waarde

Bestuur bepaal billike waarde vir finansiële instrumente deur sekere waardasietegnieke te gebruik. Dit behels onder meer die gebruik van onlangse armlengtetransaksies, verwysing na ander instrumente wat wesenlik dieselfde is, verdiskonteerde kontantvloei-ontleding en om so min as moontlik op entiteitspesifieke insette staat te maak.

Finansiële bates gemeet teen geamortiseerde koste

Indien daar objektiewe bewys is dat 'n waardedalingsverlies op 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 deur middel van 'n toelaagrekening verminder. Die bedrag van die verlies word in oorskot of tekort erken.

Indien die bedrag van die waardedalingsverlies in 'n daaropvolgende tydperk verminder en die vermindering objektief in verband gebring word met 'n gebeurtenis wat plaasgevind het nadat die waardedaling erken is, word die voorheen erkende waardedalingsverlies omgekeer deur 'n toelaagrekening aan te pas. Die omkering lei nie tot 'n drabedrag van die finansiële bate wat dit wat die geamortiseerde koste sou gewees het, oorskry nie, sou die waardedaling nie op die datum waarop die waardedaling omgekeer is, erken gewees het nie. Die bedrag van die omkering word in oorskot of tekort erken.

Waar finansiële bates se waarde deur middel van 'n toelaagrekening gedaal het, word die bedrag van die verlies in oorskot of tekort binne bedryfsuitgawes erken. Wanneer sodanige finansiële bates afgeskryf word, word die afskrywing teen die betrokke toelaagrekening gedoen. Daaropvolgende invorderings van bedrae wat vantevore afgeskryf is, word teen bedryfsuitgawes gekrediteer.

Onterkenning van finansiële bates

Die entiteit onterken finansiële bates deur middel van handelsdatumverrekening.

By onterkenning van 'n finansiële bate in sy geheel word die verskil tussen die drabedrag en die som van die vergoeding ontvang in oorskot of tekort erken.

Die entiteit verwyder 'n finansiële las (of 'n deel van 'n finansiële las) uit sy staat van finansiële posisie wanneer dit tenietgedoen word – m.a.w. wanneer die verpligting gespesifiseer in die kontrak aangesuiwer word, gekanselleer word, verstryk of kwytgeskeld word.

1.6 Finansiële instrumente (vervolg) Finansiële laste

Die verskil tussen die drabedrag van 'n finansiële las (of deel van 'n finansiële las) tenietgedoen of oorgedra na 'n ander party en die vergoeding betaal, met inbegrip van enige niekontantbates oorgedra of laste veronderstel, word in oorskot of tekort erken. Enige laste wat kwytgeskeld, vergewe of oorgeneem word deur 'n ander entiteit deur middel van 'n nieruiltransaksie, word rekenskap van gegee ooreenkomstig die Standaard van AERP oor Inkomste uit Nieruiltransaksies (Belastings en Oordragte).

1.7 Statutêre ontvangbare rekeninge

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

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

Die kostemetode is die metode wat gebruik word om statutêre ontvangbare rekeninge te verantwoord wat vereis dat sulke debiteure teen hul transaksiebedrag gemeet word, plus enige opgelope rente of ander heffings (waar van toepassing) en minus enige opgelope waardedalingsverliese en enige bedrae wat onterken word.

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

Die transaksiebedrag vir 'n statutêre ontvangbare rekening beteken die bedrag wat in ooreenstemming met wetgewing, ondersteunende regulasies of soortgelyke middele gespesifiseer, bereken of gehef word.

1.8 Voorrade

Voorrade word aanvanklik teen koste gemeet, behalwe waar voorrade deur 'n nieruiltransaksie verkry word; die koste daarvan is dan die billike waarde soos op die datum van verkryging.

Voorrade word gevolglik teen die laagste van koste en netto realiseerbare waarde gemeet.

Voorrade word teen die laagste van koste en huidige vervangingskoste gemeet waar dit gehou word vir:

- verspreiding teen geen koste nie of teen 'n nominale bedrag; of
- verbruik in die produksieproses van goedere wat teen geen koste nie of teen 'n nominale bedrag versprei word.

Netto realiseerbare waarde is die geskatte verkoopprys in die gewone verloop van sake, min die geskatte koste van voltooiing en die geskatte koste wat nodig is om die verkoop, verruiling of verspreiding uit te voer.

Die koste van voorrade word deur middel van die geweegde gemiddelde kosteformule toegewys. Dieselfde kosteformule word gebruik vir alle voorrade wat 'n soortgelyke aard en nut vir die entiteit het.

1.9 Voorwaardelike laste

'n Beraming word vir voorwaardelike laste gemaak wanneer 'n entiteit 'n huidige regsverpligting as gevolg van gebeure in die verlede het, dit waarskynlik is dat 'n uitvloei van hulpbronne nodig sal wees om die verpligting na te kom, en 'n betroubare beraming van die verpligting gemaak kan word.

Voorwaardelike laste word nie erken nie. Voorwaardelike laste word in aantekening 20 openbaargemaak.

1.10 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 'n billike voorstelling te gee, moet in 'n aantekening by die finansiële state openbaargemaak word indien albei die onderstaande kriteria nagekom word:

1.10 Verpligtinge (vervolg)

- Kontrakte moet niekanselleerbaar wees of slegs kanselleerbaar teen beduidende koste wees (byvoorbeeld, kontrakte vir rekenaar- of gebou-instandhoudingsdienste); en
- Kontrakte moet verband hou met iets buiten die roetine, bestendige, regeringsake van die entiteit – salarisverpligtinge wat met dienskontrakte of verpligtinge rakende maatskaplike sekerheid verband hou, is dus uitgesluit.

1.11 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 'n oorskot of tekort in verhouding tot die stadium van afhandeling van die transaksie teen die verslagdatum.

Inkomste is die bruto invloei van ekonomiese voordele of dienspotensiaal gedurende die oorsigtydperk, wanneer dié invloei lei tot 'n toename in netto bates, buiten verhogings wat met die bydraes van eienaars verband hou.

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

Billike waarde is die bedrag waarteen 'n bate verruil of 'n las vereffen kan word tussen ingeligte, bereidwillige partye in 'n armlengtetransaksie.

Meting

Inkomste word gemeet teen die billike waarde van die vergoeding ontvang of ontvangbaar. Die bedrag word nie as betroubaar meetbaar beskou totdat alle gebeurlikhede in verband met die transaksie afgehandel is nie.

Rente, tantieme en dividende

Rente word in oorskot of tekort deur middel van die effektiewerentekoers-metode erken.

1.12 Inkomste uit nieruiltransaksies

Erkenning

'n Invloei van hulpbronne uit 'n nieruiltransaksie wat as 'n bate erken word, word as inkomste erken, behalwe in die mate waartoe 'n las ook ten opsigte van dieselfde invloei erken word.

As die entiteit 'n huidige verpligting nakom wat erken word as 'n las ten opsigte van 'n invloei van hulpbronne uit 'n nieruiltransaksie wat as 'n bate erken word, verminder dit die drabedrag van die las wat erken is en erken 'n bedrag van inkomste gelyk aan daardie vermindering.

Meting

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

Wanneer die entiteit as gevolg van 'n nieruiltransaksie 'n bate erken, erken dit ook inkomste gelykstaande aan die bedrag van die bate gemeet teen sy billike waarde op die datum van verkryging, tensy dit ook vereis word om 'n las te erken. Waar daar vereis word dat 'n las erken word, sal dit gemeet word as die beste beraming van die bedrag wat nodig is om die verpligting op die verslagdatum te vereffen, en die bedrag van die verhoging in netto bates, indien enige, sal as inkomste erken word. Wanneer 'n las vervolgens verminder word omdat die belasbare gebeurtenis plaasvind of 'n voorwaarde nagekom word, word die bedrag van die vermindering in die las as inkomste erken.

Voorwaardelike toelaes en ontvangbare rekeninge

Inkomste wat uit voorwaardelike toelaes, donasies en befondsing ontvang word, word as inkomste erken in die mate waartoe die entiteit voldoen het aan enige 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 'n las erken.

1.12 Inkomste uit nieruiltransaksies (vervolg)

Rente wat op beleggings verdien word, word volgens toelaagvoorwaardes hanteer. As dit aan die toekenner 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.

Toelaes wat die entiteit vergoed vir uitgawes aangegaan. word in oorskot of tekort erken op 'n stelselmatige grondslag in dieselfde tydperke waarin die uitgawes erken word.

Geskenke en donasies, insluitend goedere in natura

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

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

Waardienste in natura nie betekenisvol vir die entiteit se werksaamhede is nie en/of waar diensleweringsdoelwitte nie aan die kriteria vir erkenning voldoen nie, openbaar die entiteit die aard en tipe dienste in natura wat gedurende die verslagtydperk ontvang is.

Dienste in natura is dienste wat kosteloos deur individue aan entiteite gelewer word, maar wat aan bepalings onderworpe kan wees.

1.13 Omskakeling van buitelandse valuta

Transaksies in buitelandse valuta
'n Transaksie in buitelandse valuta word aangeteken met aanvanklike erkenning in rand, deur die koers vir kontantvaluta tussen die funksionele valuta en die buitelandse valuta op die datum van die transaksie op die bedrag buitelandse valuta toe te pas.

Transaksies wat in buitelandse valuta aangedui word, word omgeskakel teen die wisselkoers wat op die transaksiedatum heersend is. Monetêre items wat in buitelandse valuta aangedui word, word omgeskakel teen die wisselkoers wat op die verslagdatum geldig is. Winste of verliese wat uit transaksies voortspruit, word teen oorskot/tekort verreken.

1.14 Vergelykende syfers

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

1.15 Uitgawes

Finansiële transaksies in bates en laste
Skulde word afgeskryf wanneer dit as onverhaalbaar geïdentifiseer word. Afgeskrewe skuld word beperk tot die bedrag van besparing en/of onderbesteding van begrote fondse. Die afskrywing vind teen jaareinde plaas of wanneer fondse beskikbaar is. Geen voorsiening is vir onverhaalbare bedrae gemaak nie, maar bedrae word as 'n openbaarmakingsaantekening openbaargemaak. Alle ander verliese word erken wanneer magtiging vir die erkenning daarvan toegestaan word.

Vrugtelose en verkwistende uitgawes

Vrugtelose en verkwistende uitgawes word in die staat van finansiële posisie as 'n bate erken tot tyd en wyl die uitgawe van die verantwoordelike persoon verhaal word of as onverhaalbaar in die staat van finansiële prestasie afgeskryf word.

Onreëlmatige uitgawes
Onreëlmatige uitgawes word as uitgawes in die staat van finansiële prestasie erken. Indien die uitgawe nie deur die betrokke gesag gekondoneer word nie, word dit as 'n bate beskou totdat dit verhaal word of as onverhaalbaar afgeskryf word.

1.15 Uitgawes (vervolg)

Oordragte en subsidies

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

1.16 Opgelope oorskot

Die opgelope oorskot verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige oorskotte en tekorte wat gedurende 'n spesifieke boekjaar realiseer, word teen opgelope oorskot/tekort gekrediteer/gedebiteer. Aansuiwerings in die vorige jaar wat met inkomste en uitgawes verband hou, word teen opgelope oorskot gedebiteer/ gekrediteer wanneer retrospektiewe aansuiwerings gemaak word.

1.17 Begrotingsinligting

Die goedgekeurde begroting word op 'n kontantgrondslag voorberei en deur ekonomiese klassifikasie gekoppel aan prestasie-uitkomsdoelwitte aangebied. AERP 24 vereis dat die begrotingstaat op 'n vergelykbare grondslag by die goedgekeurde begroting openbaargemaak moet word, insluitend die begrotingklassifikasie soos gepubliseer.

Die goedgekeurde begroting dek die fiskale tydperk van 1 April 2023 tot 31 Maart 2024.

Die finansiële jaarstate en die begroting is nie op dieselfde grondslag van boekhouding nie en daarom is 'n vergelyking met die begrote bedrae vir die verslagtydperk by die staat van vergelyking van begroting en werklike bedrae ingesluit.

Bestuur beskou 'n wesenlike afwyking as 'n afwyking van die begroting van 5% en hoër. Redes vir wesenlike afwykings word in die aantekeninge by die finansiële jaarstate uiteengesit.

1.18 Verwante partye

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

Beheer is die mag om die finansiële en bedryfsbeleide van 'n entiteit te beheer ten einde by sy werksaamhede te baat.

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

'n Verwantepartytransaksie is 'n oordrag van hulpbronne, dienste of verpligtinge tussen die verslaggewende entiteite en 'n verwante party, ongeag of 'n prys gehef word of nie.

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

Bestuur is daardie persone verantwoordelik vir beplanning, leiding en beheer van die aktiwiteite van die entiteit, insluitend diegene wat getaak is met die regeringsbestuur van die entiteit ingevolge wetgewing, in gevalle waar daar van hulle vereis word om sodanige funksies uit te voer.

Naasbestaandes van 'n persoon word beskou as daardie familielede wat na verwagting daardie persoon in hul handelinge met die entiteit sal beïnvloed of deur daardie persoon beïnvloed kan word.

Die entiteit is vrygestel van openbaarmakingsvereistes met betrekking tot verwantepartytransaksies indien daardie transaksie plaasvind binne normale verskaffer- en/of kliënt-/ontvangerverhoudinge volgens bepalings en voorwaardes wat nie meer of minder gunstig is as dié wat redelikerwys van die entiteit verwag word om te aanvaar nie, indien handelinge met daardie individuele entiteit of persoon in dieselfde omstandighede en volgens dieselfde bepalings en voorwaardes binne die normale bedryfsparameters is wat deur daardie verslaggewende entiteit se wetlike mandaat ingestel is.

1.18 Verwante partye (vervolg)

Waar die entiteit in ooreenstemming met bogenoemde van die openbaarmakings vrygestel is, openbaar die entiteit beskrywende inligting oor die aard van die transaksies en die verwante uitstaande saldo's om gebruikers van die entiteit se finansiële state in staat te stel om die effek van verwantepartytransaksies op sy finansiële jaarstate te verstaan.

1.19 Gebeure ná verslagdoeningsdatum

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

- gebeure wat bewys lewer van toestande wat op die verslagdatum bestaan het (wysigende gebeure na die verslagdatum); en
- gebeure wat aanduidend is van toestande wat na die verslagdatum ontstaan het (niewysigende gebeure na die verslagdatum).

Sodra die gebeurtenis plaasvind, sal die entiteit die bedrag wat in die finansiële state erken word, wysig om wysigende gebeure na die verslagdatum te weerspieël.

Die entiteit sal die aard van die gebeurtenis en 'n beraming van die finansiële uitwerking daarvan openbaar maak of 'n verklaring maak dat sodanige beraming nie gemaak kan word ten opsigte van alle wesenlike niewysigende gebeure nie, waar nie-openbaarmaking 'n invloed kan hê op die ekonomiese besluite wat op grond van die finansiële state deur gebruikers geneem word.

1.20 Belasting op toegevoegde waarde (BTW)

Die entiteit is van BTW-registrasie vrygestel. As enige fondse egter ontvang word wat vereis dat die entiteit as 'n BTW-handelaar moet registreer, sal sodanige aansoek ingedien word.

Syfers in rand duisend	2024	2023

2. Standaarde en interpretasies

2.1 Standaarde en interpretasies uitgereik, maar nog nie in werking nie

Die entiteit het nie die volgende standaarde en interpretasies toegepas wat gepubliseer en verpligtend is vir die entiteit se rekeningkundige tydperke wat op of na April 1, 2024 of later tydperke begin nie:

Standaard/interpretasie	Datum van inwerkingtreding: Jare wat begin op of na	Verwagte impak
• AERP 1 (gewysig): Aanbieding van finansiële state (lopende saak)	Nog nie in werking nie	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AERP 104 (soos hersien): Finansiële instrumente	April 1, 2025	Onwaarskynlik dat daar 'n wesenlike impak sal wees

Syfers in rand duisend	2024	2023

3. Kontant en kontantekwivalente

Kontant en kontantekwivalente bestaan uit:		
Banksaldo's	2 655	2 120
Korttermyn-deposito's	7 314	6 762
	9 969	**8 882**

Kredietgehalte van kontant in die bank en korttermyndeposito's, uitsluitend kontant voorhande

Kontant en kontantekwivalente bestaan uit kontant en korttermyn-, hoogs likiede beleggings by geregistreerde bankinstellings met 'n vervaldatum van drie maande of minder en wat onderhewig is aan onbeduidende rentekoersrisiko. Die drabedrag van hierdie bates benader hul billike waarde.

4. Voorrade

Gedenkplate	149	120

Voorraad bestaan uit provinsiale erfenisterreine se gedenkplate wat gebruik word om erfenisterreine te identifiseer. Provinsiale erfenisgedenkplate is gedurende die oorsigjaar aangekoop.

5. Ontvangbare rekeninge uit ruiltransaksies

Opgelope rente	50	53

6. Betaalbare rekeninge uit ruiltransaksies

Handelskrediteure	-	32

7. Onbestede voorwaardelike toelaes

Onbestede voorwaardelike toelaes en ontvangstes bestaan uit:		
Raad op Nasionale Loterye[1]	144	144
Nasionale Departement van Toerisme[2]	21	21
VSA Ambassadeursfonds	1	1
	166	**167**

Voorwaardelike toelaes is van die Raad op Nasionale Loterye ontvang vir die Bobbejaanpunt-bewaringsprojek; van die Nasionale Departement van Toerisme vir die Toerisme-vertolkingstekens by die Gugulethu 7-gedenkteken; en van die VSA Ambassadeursfonds vir kulturele bewaring van die Diepkloof-rotsskuiling, 'n Provinsiale Erfenisterrein wat tans as 'n Wêrelderfenisterrein genomineer word.

[1] Die res van die Loterybefondsing was aanvanklik vir die aanstelling van monitors op die terrein by die Bobbejaanpunt-terrein. As gevolg van uitdagings voortspruitend uit die aard van die terrein is daar egter ooreengekom om eerder vertolkingstekens by die grot te installeer. Die tekens sal in 2024/2025 geïnstalleer word, soos met die befondser ooreengekom.

[2] Erfenis Wes-Kaap wag dat die Stad Kaapstad (SK) die instandhouding van die Gugulethu 7-terrein voltooi sodat die plasing van vertolkingstekens afgehandel kan word. Sodra die instandhouding voltooi is, sal die vertolkingstekens voltooi word.

Notas by die Finansiële Jaarstate

Syfers in rand duisend	2024	2023

8. Erfenis-aansoekfooie

Aansoekfooie	845	791

Meer erfenisaansoeke is gedurende die oorsigjaar ontvang, aangesien dit 'n vraaggedrewe bron van inkomste is.

9. Rente-inkomste

Rente ontvang	827	476

Die toename word toegeskryf aan sowel rentekoersveranderinge as die verskeie uitdagings wat met verkryging ervaar is, wat tot stadige besteding gelei het. Dit het beteken dat meer kontant vir rentekoersberekenings beskikbaar was, vergeleke met die vorige jaar.

10. Ander inkomste uit nieruiltransaksies

Donasie: Dienste in natura[1]	7 394	7 991
Administratiewe boete	-	25
	7 394	8 016

[1] Vir besonderhede oor die Donasie: Dienste in natura, verwys na die beskrywing in aantekening 15.

11. Oordragte en subsidies ontvang

Departementele oordrag ontvang	1 893	1 537

12. Aanwending van voorwaardelike toelae

Aanwending van voorwaardelike toelae	303	238

Die tweede deel van die VSA Ambassadeursbefondsing is gedurende die oorsigjaar vir die Diepkloof-projek ontvang.

13. Ouditfooie fees

Eksterne oudit	78	73

14. Regsfooie

Regsfooie	1 241	-

Die saak in verband met die 'monstergebou' in Buitengrachtstraat, Kaapstad is gedurende die oorsigjaar afgehandel en die entiteit moes die verwante regsfooie betaal.

Syfers in rand duisend	2024	2023

15. Dienste in natura

Werknemerkoste: Dienste in natura	7 394	7 991

Amptenare in diens van die Departement van Kultuursake en Sport (DKES) voer die uitvoerende en administratiewe funksies uit wat met Erfenis Wes-Kaap (EWK) verband hou. Amptenare wat tot die openbare entiteit verbind is, sluit onder meer die eenheid verantwoordelik vir die bestuur van erfenishulpbronne en die Finansiële Bestuurseenheid in wat steun bied aan die Hoof- Finansiële Beampte (HUB) verantwoordelik vir die finansiële bestuur van die DKES en EWK. Die dienste in natura wat deur hierdie amptenare verskaf word, is beduidend vir die werksaamhede en diensleweringsdoelwitte van EWK, en hul vergoeding word dus in die staat van finansiële prestasie van EWK erken, soos deur AERP 23 vereis.

Die Direkteur: Museums, Erfenis en Geografiese Name, wat ook die aangestelde Hoof- Uitvoerende Beampte van EWK is, die Hoof- Finansiële Beampte en sekere amptenare van die Direktoraat: Museums, Erfenis en Geografiese Name vervul tweeledige rolle aangesien hulle dienste aan sowel die DKES en EWK verskaf. Dit is moeilik om die tyd wat deur amptenare aan EWK bestee word, toe te deel. Die dienste in natura wat van hierdie amptenare ontvang word, kan dus nie betroubaar gemeet word nie en is uitgesluit van die dienste in natura wat in die staat van finansiële prestasie van EWK erken word, soos vereis deur AERP 23, aangesien die dienste in natura wat deur hierdie amptenare aan EWK verskaf word, nie aan die kriteria vir erkenning voldoen nie.

Die diens wat verskaf word deur amptenare wat vir die bestuur van erfenishulpbronne verantwoordelik is, is gedurende die boekjaar 2023/24 hersien en word ingesluit as deel van dienste in natura wat in die staat van finansiële prestasie erken word. Ingevolge AERP 3 word die hersiening van dienste in natura terugwerkend toegepas en die ooreenstemmende vergelykbare syfers is heraangegee. Besonderhede oor die hersiening word in aantekening 23 openbaargemaak.

16. Algemene uitgawes

Reklame[1]	63	7
Spyseniering[2]	80	68
Kommunikasie[3]	58	75
Konsultasie en uitbestede dienste[4]	392	343
Drukwerk en skryfbehoeftes[5]	66	71
Hernuwing van sagtewarelisensie	46	42
Reis en verblyf[6]	74	97
	779	**703**

[1] Promosie-items is vir die oorsigjaar aangekoop wat nie by die vorige boekjaar ingesluit is nie.

[2] Meer in-persoon-vergaderings is gehou, waarvoor spyseniering verskaf is.

[3] Daar was ’n afname in virtuele vergaderings wat gehou is en dit het in ’n besparing op datatoelae gelei.

[4] Die vertaling van statutêre dokumente wat voorheen intern gedoen is, is uitbestee.

[5] Minder afskrifte van statutêre dokumente is gedurende die oorsigjaar gedruk.

[6] Minder terreinbesoeke is gedurende die oorsigjaar afgelê.

Syfers in rand duisend	2024	2023
17. Ledefooie		
Alard, G	-	2
Bailey, E	-	31
Baumann, N	17	16
Belter, D	55	76
Boise, H	39	14
Daniels, C	-	1
De Waal, J	-	28
Dumbrell, K	-	19
Fataar, M	-	18
Fortuin, C	30	8
Gani, R	17	11
Gribble, J	-	9
Gibbs, D	36	40
Hall, S	-	6
Hermansen, S	11	18
Jacobs, G	36	57
Johnston, S	32	52
Kasibe, W	-	2
Knight, J	-	3
Lavin, J	14	5
Malan, A	11	12
Martin, R	36	34
Mavumengwana, S	24	34
Mdludlu, M	7	18
Mgijima, B	-	3
Milandri, L	19	5
Ontong, T	32	15
Orton, J	-	8
Peters, W	-	47
Saunders, D	30	37
Scurr, M	-	23
Smart, C	20	8
Smuts, K	35	5
Snelling, C	-	28
Van de Merwe, H	54	76
Van Graan, A	19	18
Webley, L	-	12
Winter, S	30	27
Wilson-Harris, J	20	-
Wolters, M	-	12
	624	**838**

Daar was gedurende die oorsigjaar 'n afname in die getal vergaderings wat gehou is en die tyd wat aan voorbereiding vir vergaderings bestee is. Daarbenewens is die getal komitees verminder en dit het bygedra tot die jaar-op-jaar-afname in uitgawes.

Syfers in rand duisend	2024	2023
18. Kontant voortgebring uit bedrywighede		
Oorskot	1 146	1 453
Niekontantbewegings:		
Inkomste: Dienste in natura	7 394	7 991
Uitgawes: Dienste in natura	(7 394)	(7 991)
Verspreiding van voorraad	-	1
Veranderinge in werkkapitaal:		
Voorrade	(29)	-
Ontvangbare rekeninge uit ruiltransaksies	3	(14)
Ander ontvangbare rekeninge uit nieruiltransaksies	-	1 000
Betaalbare rekeninge uit ruiltransaksies	(32)	30
Onbestede voorwaardelike toelaes	(1)	(239)
	1 087	**2 231**

19. Voorwaardelike laste

MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v MINISTER VAN KUNS EN KULTUUR en Ander, saaknommer 46055/15

Midnight Storm Investments 170 (Pty) Ltd v Minister van Kuns en Kultuur en Andere, wat verband hou met 'n hofsaak wat by 'n Noord-Gautengse Hooggeregshof aanhangig gemaak is. Die saak hou verband met 'n besluit geneem deur EWK om nie die beplande luukse behuisingsontwikkeling, hersonering en onderverdelingsregte van 'n eiendom, wat 'n provinsiale erfenisterrein (PET) is, goed te keur nie. EWK word genoem as 'n derde verweerder en die LUR vir die Wes-Kaapse Departement van Kultuursake en Sport word as 'n vyfde verweerder genoem. Die eienaars het 'n dagvaarding uitgereik om koste te verhaal wat hulle op die grond aangegaan het, aangesien hulle beweer dat die deklarasie hul eiendomsregte beperk en as 'n konstruktiewe onteiening beskou moet word. Die saak is van 29 Julie 2019 tot 2 Augustus 2019 in die Gautengse Hooggeregshof aangehoor en is in Januarie 2020 met die slotbetoë afgesluit. Die hof het in die beskuldigdes se guns beslis. Na die uitspraak het die Gautengse Hooggeregshof op 15 Junie 2020 verlof tot appèl by die Appèlhof toegestaan. Indien die eis suksesvol is by die Appèlhof, word EWK se aanspreeklikheid op R8.2 miljoen beraam, tensy EWK, alternatiewelik die nasionale Minister van Kuns en Kultuur die Konstitusionele Hof nader om 'n finale besluit oor die aangeleentheid te maak. Die appellant/applikant het EWK daarna genader om 'n skikking van die saak te ondersoek en het 'n verdere aansoek vir 'n ontwikkeling op die rand van die PET ingedien. Die appèl is gevolglik uitgestel hangende die uitslag van hierdie aansoek. Indien die saak geskik word, sal die voorwaardelike aanspreeklikheid wegval.

Die bestuur van EWK is van mening dat die voorwaardelike aanspreeklikheid gegrond is op die waarde van die grond wat ter sprake is. Die kans dat die eiser sal slaag is minimaal, aangesien hulle in hul eerste poging misluk het en die senior advokaat vol vertroue is dat die appèl, sou dit voortgaan, ook nie sal slaag nie.

Syfers in rand duisend	2024	2023

20. Verwante partye

Verwantskappe

Primêre befondser	Departement van Kultuursake en Sport (DKES)
Strategiese vennoot	Wes-Kaapse Kultuurkommissie
Strategiese vennoot	Wes-Kaapse Taalkomitee

Die DKES verskaf akkommodasie aan EWK om hul administratiewe en finansiële werksaamhede uit te voer.

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

Die lede van die raad van EWK en die entiteit, soos openbaar gemaak in aantekening 17, is ingevolge AERP 20 verwante partye.

Die Suid-Afrikaanse Erfenishulpbronagentskap (SAEHA) is ingevolge die bepalings van artikel 8(6) (a) en (d) van die Wet op Nasionale Erfenishulpbronne (WNEH), saamgelees met regulasie 4 van die regulasies gepubliseer onder GNR 323 op 7 April 2000, gemandateer om die bevoegdheid van provinsiale erfenishulpbronowerhede soos EWK te bepaal en te herbepaal.

Alle departemente en openbare entiteite in die Wes-Kaap word as verwante partye beskou aangesien hulle onder die algemene beheer van die provinsiale wetgewer is.

Transaksies

Inkomste van verwante party af ontvang		
Departement van Kultuursake en Sport	1 893	1 537
Dienste in natura van verwante party af ontvang		
Departement van Kultuursake en Sport	7 394	7 991

Dienste in natura is nie voorheen onder die aantekeninge oor verwante party-transaksies openbaargemaak nie. Dit is in die oorsigjaar reggestel.

Syfers in rand duisend	2024	2023

21. Risikobestuur

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

Likiditeitsrisiko

Die entiteit se likiditeitsrisiko is 'n gevolg van die fondse wat beskikbaar is om toekomstige verpligtinge te dek. Die entiteit bestuur likiditeitsrisiko deur 'n voortdurende hersiening van toekomstige verpligtinge en kredietfasiliteite.

Sensitiwiteitsontleding

Op 31 Maart 2024, sou die rentekoerse op veranderlike-koers finansiële instrumente 1% hoër/laer gewees het en alle ander veranderlikes nog konstant was, sou die jaar se oorskot R99 689 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 sal 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.

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

Die entiteit is nie aan markrisiko blootgestel nie, gegewe die feit dat krediteure binne 30 dae ná ontvangs van 'n rekening betaal moet word, soos deur die tesourieregulasies en die WOFB vereis.

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vaste- en swewende koerslenings en banksaldo's wat die entiteit aan billike waarde rentekoersrisiko en kontantvloei-rentekoersrisiko blootstel, en kan soos volg opgesom word:

Finansiële bates

Handelskrediteure en ander ontvangbare rekeninge het 'n vasgestelde koers. Bestuur hanteer rentekoersrisiko deur voordelige koerse vir lenings met swewende koerse te onderhandel en waar moontlik van lenings met vasgestelde koerse gebruik te maak.

Bestuur se beleid behels ook die balansering van die rente op batelenings met die rente betaalbaar op laste.

Kontantvloei-rentekoersrisiko

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
Normale kredietvoorwaardes - Kontant in lopende bankinstansie	9 969	-	-	-	-
Netto bedrag	9 969	-	-	-	-
Agterstallig maar nie voor voorsien nie	-	-	-	-	-

Syfers in rand duisend

22. Begrotingsafwyking

Begrotingsaansuiwering:

Die begroting is gedurende die boekjaar 2023/24 met R150 000 verhoog, van 'n oorspronklike begroting van R2,577m na 'n aangesuiwerde begroting van R2,727m. Die saak in verband met die 'monstergebou' in Buitengrachtstraat, Kaapstad is gedurende die oorsigjaar afgehandel en die entiteit moes die verwante regsfooie betaal. Die regskoste het die beskikbare begroting oorskry en het dus 'n begrotingsaansuiwering vereis.

Wesenlike verskille tussen begroting en werklike bedrae

22.1 Entiteitinkomste buiten verkope

Die afwyking is as gevolg van die verhoging in die rentekoers vir die jaar onder oorsig.

22.2 Ander niebelastinginkomste

Bykomende befondsing is vir die oorsigjaar van die Departement van Kultuursake en Sport vir 'n spesifieke projek ontvang, en die 2e deel van die VSA Ambassadeursbefondsing is vir die Diepkloof-projek ontvang.

23. Vorige jaar se aansuiwerings

23.1 Dienste in natura

Die diens wat gelewer is deur amptenare verantwoordelik vir die bestuur van erfenishulpbronne is gedurende die oorsigjaar herbepaal as dienste in natura wat aan die entiteit gelewer is. Aangesien die toestand in die vorige jaar bestaan het, is 'n terugwerkende aansuiwering gedoen om billike aanbieding van die finansiële state te verseker.

Die effek van die vorige jaar se aansuiwering word hier onder aangebied:

2022/23	Soos voorheen gerapporteer	Aan-suiwering	Her-aangegee
Staat van veranderinge in netto bates			
Opgelope oorskot	-	7 317	7,317
Opgelope oorskot	-	(7 317)	(7 317)
Staat van finansiële prestasie			
Inkomste: Dienste in natura	674	7 317	7 991
Uitgawes: Dienste in natura	(674)	(7 317)	(7 991)

23.2 Voorwaardelike toelaag

Die heraangewing van die 2022/23-kontantvloeistaat is as gevolg van die verkeerde hantering van voorwaardelike-toelaebefondsing.

Die effek van die heraangewing word hier onder aangebied

2022/23	Aan-tekening	Soos voorheen gerapporteer	Aan-suiwering	Her-aangegee
Kontantvloeistaat				
Kontantvloei uit bedryfsaktiwiteite				
Kontant ontvang: Aanwending van voorwaardelike toelae	18	3 593	(240)	3 353
Rente-inkomste	18	462	-	462
Kontant aan verskaffers en werknemers betaal: Onbestede voorwaardelike toelae	18	(1 824)	240	(1 584)
		2 231	**-**	**2 231**

24. Gebeure ná die verslagdoeningsdatum

Geen wesenlike nie-aanpassende gebeure het na die verslagdoeningstydperk voorgekom nie.

25. BBSEB-prestasie

Inligting oor voldoening aan die BBSEB-wet word by die jaarverslag onder die afdeling Prestasie-inligting oor BBSEB-voldoening ingesluit.

URhulumente weNtshona Koloni

ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape

ILifa leMveli leNtshona Koloni

INgxelo yoNyaka

2023/2024

Imifanekiso equlathwe kwiphepha lokuqala leNgxelo yoNyaka yeLifa leMveli yeNtshona Koloni 2023/2024:
1. Mosterts Mill, Rhodes: Drive, Rhodes Ave, Bishopscourt, Cape Town (33.9521° S, 18.4662° E)

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ICANDELO A: INKCAZELO NGOKUBANZI

1. INKCAZELO NGOKUBANZI YEQUMRHU LOLUNTU

IGAMA ELIBHALISIWEYO	ILifa leMveli leNtshona Koloni
IFOMU ESEMTHETHWENI YEQUMRHU	IQumrhu loLuntu
UHLOBO LWESHISHINI KUNYE NEMISEBENZI EPHAMBILI	Ukuchonga, ukukhusela, ukugcina, ukulawula nokukhuthaza izibonelelo zelifa lemveli eNtshona Koloni
INOMBOLO YOKUBHALISA	Ayikho
IDILESI	Umgangatho wesi3, Isakhiwo Protea Assurance Greenmarket Square EKapa 8001
IDILESI YEPOSI	P. O. Box 1665 EKapa 8000
INOMBOLO YEFOWUNI	+27 21 483 9598
INOMBOLO YEFEKSI	+27 21 483 9845
IDILESI YEIMEYILE	ceoheritage@westerncape.gov.za
IDILESI YEWEBHUSAYITHI	www.hwc.org.za
ABAPHICOTHI BANGAPHANDLE	UMphicothizincwadi Jikelele woMzantsi Afrika 19 Park Ln Milnerton eKapa 7441
IGAMA NEDILESI	Nedbank: 85 St Georges Mall, Cape Town City Centre, eKapa, 8001 Absa: Private Bag X9067 Corp Gauteng, eKapa
UNOBHALA WENKAMPANI/ WEBHODI	Ayikho

2. ULUHLU LWEZIFINYEZO/IZINQUMLELO

NZZ	IiNgxelo Zemali Zonyaka
MJMA	UMphicothi Jikelele woMzantsi Afrika
APM	I-Archaeology, iPalaeontology kunye neKomiti yeMeteorites
NVS	INgxelo yoVavanyo oluSisiseko
KYNE	IKomiti Yokusingqongileyo Neendawo Ezakhiweyo
ULO	Uxwebhu Lolwazi Olusisiseko
GEG	IGosa eliyiNtloko lesiGqeba
GNM	IGosa Eliyintloko Lezemali
ILL	Inkqubo-sikhokelo yoLawulo loLondolozo
CSK	IsiCwangciso Sokulawulwa Kokulondolozwa
SK	ISixeko saseKapa
SMNM	ISebe leMicimbi yeNkcubeko neMidlalo
CLMSSN	ICandelo loLawulo loMngcipheko weShishini, iSebe leNkulumbuso
UK	Ukulingana Kwingqesho
ULKE	Uvavanyo lwefuthe kwindalo esingqongileyo
NYK	INgxelo Yokuchaphazeleka Kwendalo
ULKI	Ukuba Lula Kokwenza Ishishini
ULKIULKIULKI	INkqubo Yemisebenzi Yoluntu Eyandisiweyo
ULW	Ulawulo Lomngcipheko Weshishini
KYUWN	IKomiti Yokulawula Umngcipheko Weshishini Nokuziphatha
KY	IKomiti Yesigqeba
UKEE	Ukuphuhliswa Kwendlu Eyinkunzi Esisigxina
NYEN	INkqubo Yocwangcisomali Eyamkelwe Ngokubanzi
UMLM	Uvavanyo lweMpembelelo yeLifa leMveli
LMNK	ILifa leMveli leNtshona Koloni
NGLM	IiNtlanganiso zamaGosa eLifa leMveli
KVM	IKomiti yoVavanyo lweMpembelelo
KYYN	IKomiti Yeziveliswayo, Yokugreyida Nokutolika
LBL(P)	Ilungu leBhunga eliLawulayo (lePhondo)
KNXP	IsiKhokelo seNkcitho yeXesha eliPhakathi
MWYYNY	UMthetho Wemithetho Yesizwe Yokwakha Nemigangatho Yokwakha
MZLMS	UMthetho Wesizwe Wolawulo Lokusingqongileyo
NHRA	UMthetho weZibonelelo yeLifa leMveli yeSizwe
MZLMS	Isaziso seNjongo yokuPhuhlisa
GLL	IGunya Likazwelonke Lokutshutshisa
UUO	Umsebenzi Unikezelo Oluthile
MKFL	UMthetho wokuKhuthaza uFikeleleko kuLwazi
UKEN	Ukutshintshwa Kwengxaki Eqhutywa Ngumoya
AZLMMA	I-Arhente yeZibonelelo zeLifa leMveli yaseMzantsi Afrika
NLMLMMA	INkqubo yoLwazi ngeMithombo yeLifa leMveli yaseMzantsi Afrika

3. IMBULAMBETHE KASIHLALO

NjengoSihlalo weLifa leMveli eNtshona Koloni, lilungelo lam ukwazisa iNgxelo yoNyaka yonyaka ka2023/2024. Le ngxelo ibonisa iinzame kunye nempumelelo yeqela lethu elizinikeleyo ekufezekiseni umsebenzi wethu wokugcina, ukukhusela, nokukhuthaza ilifa lemveli leNtshona Koloni.

KwiLifa leMveli leNtshona Koloni, indima yethu inemiba emininzi. Sisebenza njengegunya lemithombo yelifa lemveli yephondo, elijongene nokuchonga, ukulawula nokukhusela imithombo yelifa lemveli eyahlukeneyo yephondo lethu. Igunya lethu, elivela kuMgaqo-siseko weRiphablikhi yoMzantsi-Afrika, kuMgaqo-siseko wePhondo leNtshona Koloni, kunye noMthetho weZibonelelo zeLifa leMveli weSizwe, likhokela amanyathelo ethu ekuqinisekiseni ukuba ilifa lethu ligcinwa kwizizukulwana ezizayo.

IBhunga leLifa leMveli leNtshona Koloni lidlala indima ebalulekileyo ekongameleni ulawulo kunye nokukhuthaza izibonelelo zelifa lemveli. Iqulethwe ngabantu abanomdla abaneengcali ezahlukeneyo kunye nemvelaphi eyahlukeneyo, iBhunga linika ulwalathiso lweqhinga, ulawulo, kunye nolawulo kwiqumrhu. Ngemizamo yethu edibeneyo, sizama ukwenza izigqibo ezinolwazi ezilinganisela ukugcinwa kwelifa lemveli kunye neemfuno zoluntu lwethu oluguqukayo.

Unyaka wonke, iBhunga lethu lisebenze lingadinwa ukujongana nemingeni namathuba avela kulawulo lwelifa lemveli. Siye sasebenzisana nabachaphazelekayo, sasebenzisana neenkampani esisebenzisana nazo, saza saphumeza amanyathelo okuphucula ukusebenza kakuhle kwemisebenzi yethu negunya lethu. Ukuzibophelela kwethu ekungafihlini nto, ekuphenduleni nasekuzibandakanyeni kwabathathi-nxaxheba kuhlala kungagungqi njengoko siqhubeka sisebenzela abantu baseNtshona Koloni.

Ukujonga kwixesha eliphakathi nelide, iLifa leMveli iNtshona Koloni ijolise kubuchule ekuqinisekiseni ukuba ulondolozo lwelifa lemveli kunye nokukhuthazwa kwegalelo kwiinjongo zophuhliso lwezentlalo nezoqoqosho zephondo. Ngokuhambelana noMthetho weZibonelelo zeLifa leMveli weSizwe kunye nemigaqo-nkqubo ephambili yamaphondo kaRhulumente weNtshona Koloni, i-LMNK ijolise ekuqhubekeni nokudala imeko encedisayo yamathuba anjalo ngenkqubo yolawulo lwezibonelelo zelifa lemveli elisebenzayo. Le ndlela ijolise kungekuphela nje ekuqinisekiseni ukugcinwa kwezibonelelo zethu ezibalulekileyo zelifa lemveli kwiphondo, nto leyo ebaluleke kakhulu kwindima yegunya lezibonelelo zelifa lemveli lephondo, kodwa kunye negalelo ekwakheni uluntu olubandakanya wonke umntu nolunoqoqosho apho ilifa lemveli lethu lichongiwe, likhuthazwa, kwaye libhiyozelwa khona.

Le Ngxelo Yonyaka isebenza njengobungqina bokuzinikela kwethu okuqhubekayo kunye nenkqubela esiyenzileyo ekufezekiseni isigxina nesicwangciso sethu. Inika isishwankathelo esipheleleyo semisebenzi yethu, impumelelo, imiceli mngeni, kunye nombono. Ndinebhongo ngezinto eziphunyeziweyo kule ngxelo kwaye ndinombulelo ngokuzinikela kwamalungu eBhunga kunye nekomiti yethu, abasebenzi, amaqabane, kunye nabathathi-nxaxheba abaye banegalelo kwimpumelelo yethu.

Njengoko sicinga kunyaka odlulileyo kwaye sijonge kwikamva, ndiqinisekile ukuba iLifa leMveli iNtshona Koloni liza kuqhubeka lidlala indima ebalulekileyo ekulondolozeni nasekubhiyozeleni ilifa lemveli elityebileyo lephondo lethu. Sisonke, siza kuhlala siqinile ekuzibopheleleni kwethu ekuqinisekiseni ukuba imithombo yethu yelifa lemveli igcinwa kwaye ixabisekile kwizizukulwana ezizayo.

USihlalo weBhunga
UReyhana Gani
Umhla: 31 kweyeThupha 2024

4. ISISHWANKATHELO SEGOSA ELILAWULAYO ELIYINTLOKO

Intshayelelo

ILifa leMveli leNtshona Koloni (LMNK) limi njengesibane sokulondolozwa kunye nokukhuthazwa kwelifa lemveli eNtshona Koloni, sinikwe umsebenzi omkhulu wokukhusela ilifa lethu lenkcubeko. Njengegunya lezibonelelo zelifa lemveli lephondo, umsebenzi wethu usekelwe kakhulu kumagunya omgaqo-siseko kunye noMthetho weZibonelelo zeLifa leMveli leSizwe (MZLMS), okhokela iinzame zethu zokulawula nokukhuthaza izibonelelo ezahlukeneyo zezibonelelo zelifa lemveli kwingingqi yethu yonke. Kolu shwankathelo, sicinga ngamanyathelo athathiweyo kunye neengxaki ezijongene nazo kunyaka-mali ka-2023/2024.

Izinto Ezenzekayo Kwinkcitho

Inkqubo	2023/24			2022/23		
	Uhlahlo lwabiwomali	Okona inkcitho	(Ngaphezulu)/ ngaphantsi inkcitho	Uhlahlo lwabiwomali	Okona inkcitho	(Ngaphezulu)/ ngaphantsi inkcitho
	R`000	R`000	R`000	R`000	R`000	R`000
Izinto neenkonzo	2 727	2 722	5	2 648	1 585	1 063
EWONKE	**2 727**	**2 722**	**5**	**2 648**	**1 585**	**1 063**

Izithintelo Zomthamo Nemiceli Mngeni Ejongene Neziko Loluntu

Phakathi kwemizamo yethu, kuye kwavela imiceli mngeni, kuvavanywa ukomelela kwenkampani yethu. Ukulawulwa kwezibonelelo zelifa lemveli zeBakala III, ekucingelwa ukuba luxanduva lwamagunya asekuhlaleni kwiMZLMS, kuyaqhubeka kufuna ingqalelo enkulu kunye nezixhobo kwiLMNK.

Ukongeza, ifuthe elixhaphakileyo lokuthunyelwa kwemithwalo libangele imiceli mngeni yokusebenza malunga neeshedyuli zeentlanganiso, njengoko uninzi lweentlanganiso zeBhunga kunye neekomiti ziye zabanjwa kwi-intanethi. Ngoxa sisebenzise amanyathelo okuqhubeka kwezoshishino ukuze sinciphise ezi ngxaki, ingxaki yombane ihlala ixhalabile, nto leyo efuna ukuba siqhubeke siziqhelanisa nokuziqhelanisa.

Imisebenzi Engundoqo Eyekisiweyo/imisebenzi Eza Kuyekiswa

Njengenxalenye yolungelelwaniso lweqhinga oluqhubekayo, i-LMNK iqhubekile nenkqubo yokutshintsha ulawulo lwezibonelelo zelifa lemveli zeBakala III kumagunya asekuhlaleni. Olu tshintsho lubonisa umzamo odibeneyo wokuphucula ukusebenza kakuhle nokuqinisekisa ukuba imithombo yelifa lemveli ebalulekileyo yasekuhlaleni ilawulwa ngokufanelekileyo kwinqanaba lasekuhlaleni. Izibonelelo zelifa lemveli zeBakala III, ezinokubaluleka kwendawo, ngokwembali zilawulwa yiLMNK. Nangona kunjalo, ngokuhambelana neMZLMS kunye nokukhuthaza ukusebenza kakuhle kwendawo, i-LMNK ibisebenza ekunikezeleni ezi mbopheleleko kumagunya asekuhlaleni afanelekileyo, ngakumbi kwiSixeko saseKapa.

Izinto Eziphambili Ezintsha Ezicetywayo

I-LMNK isebenzisa iikhowudi zeQR kwiindawo zelifa lemveli zephondo ukuze inike iindwendwe inkcazelo efikeleleka lula ngokubaluleka kwembali nenkcubeko kwezi ndawo. Eli phulo liqhutywa ngeteknoloji lijolise ekuphuculeni ukubandakanyeka nemfundo yoluntu ngokunikezela ngamabali aneenkcukacha, inkcazelo yembali kunye nezinto zemidiya ngokuthe ngqo kwii-smartphones zeendwendwe.

Abameli be-LMNK bajoyine Iqela Lomsebenzi Elilula Kwiphondo Lokwenza Ishishini (ULKI), iqela elisebenzela ukunciphisa imiqathango yenkqubo nokunciphisa ubomvu kurhulumente nakwii-arhente zakhe. Le nxaxheba yinxalenye yesicwangciso esibanzi se-HWC sokuxhasa ukukhula koqoqosho nokudalwa kwemisebenzi ngokwenza iinkqubo ezinxulumene nelifa lemveli zisebenze ngakumbi.

Isicelo sokugqithiswa kwemali

Iprojekthi yeGugulethu 7 yokufakelwa kweempawu zokutolika kwindawo yelifa lemveli ibinemali eqokelelweyo yokuvumela ukugqitywa kweprojekthi yiLMNK, emva kokulungiswa kwendawo yiSixeko saseKapa.

Ingxowa-mali yelothari ibekelwe imiqondiso yelifa lemveli kwindawo yelifa lemveli yaseBaboon Point e-Elands Bay. Uphawu emqolombeni lonakele kwaye alufundeki kwaye lusaza kugqitywa.

Ulawulo Lwamakhonkco Okubonelela

I-LMNK, ngoncedo lweSebe leMicimbi yeNkcubeko neMidlalo, iseke iinkqubo kunye neenkubo ezomeleleyo zoLawulo lweZibonelelo lweKhonkco (LZK) zokuqinisekisa ukungafihli nto, ukusebenza kakuhle nokuziphendulela kwimisebenzi yayo yokuthenga neyolawulo lwemali. Ezi nkqubo zenzelwe ukuhambelana nezikhokelo ezifanelekileyo zowisomthetho nezolawulo, ukuqinisekisa ukuthotyelwa nokukhuthaza iindlela ezilungileyo.

Zonke zigqibe izindululo zebhidi ezingacelwanga zonyaka ophononongwayo

Akukho nanye

Nokuba Iinkqubo neenkqubo zeLZK zikhona na

I-LMNK inokulawula izixhobo ngokufanelekileyo, inciphise imingcipheko, ize igcine ukuthembeka kwemisebenzi yayo ngeenkqubo zayo zeLZK. Ukuphicothwa rhoqo nokuphuculwa okuqhubekayo kwenkqubo zeLZK kubonisa ngakumbi ukuzibophelela kweHWC ekugcineni imigangatho ephakamileyo yolawulo nokusebenza kakuhle.

Imicelimngeni ebikhona

Ukugcinwa kwabasebenzi abafanelekileyo kuvele njengengxaki ebalulekileyo, eyandiswe yimivuzo ekhuphisanayo ebonelelwa ngurhulumente wasekuhlaleni nowesizwe. Ukuze sijongane noku, siqalise ukubeka phambili impilo-ntle yamalungu eqela lethu nokuphumeza izikhuthazo ezingezizo ezemali ezijolise ekukhuthazeni inkcubeko yombutho exhasayo neyanelisayo.

Ingxelo yophicotho ibalulekile kunyaka ophelileyo nendlela engalungiswa ngayo le nto

Ikomiti ifumene uphicotho olucocekileyo kunyakamali odlulileyo.

Ukujongana/Izicwangciso zokujongana nemiceli mngeni yezemali

Ukujonga phambili, i-LMNK ihlala iqinile ekuzibopheleleni kwayo ekusebenzeleni uluntu nasekuqhubeleni phambili ukugcinwa kwelifa lemveli kunye nokukhuthazwa kwalo eNtshona Koloni. Ukufunwa kweenkonzo ezifikelelekayo, ukukhula koqoqosho, kunye nentlalo-ntle kubonisa ukubaluleka okuqhubekayo komsebenzi wethu.

Iinjongo zethu zobuchule kunyaka ozayo zihlala zicacile: ukwakha inkqubo efanelekileyo yokulawula izibonelelo zelifa lemveli, ukuchonga nokubhengeza izibonelelo ezibalulekileyo zelifa lemveli njengeeNdawo zeLifa leMveli zePhondo, kunye nokuqinisa intsebenziswano kunye noomasipala namaqumrhu olondolozo. Ngeenkqubo zokufikelela ekujoliswe kuzo namaphulo okuzibandakanya koluntu, sizimisele ukubalaselisa ifuthe elihle lelifa lemveli ekujonganeni nemiba yoluntu.

Iziganeko emva kosuku lokunika ingxelo

Akukho nanye.

Ukunyaniseka kwezoqoqosho

i-LMNK iyasebenza kwezoqoqosho kwaye izinzile ngokusebenza ngenkxaso eqhubekayo evela kwiSebe leMicimbi yeNkcubeko neMidlalo. Le nkxaso ibaluleke kakhulu ngohlobo lwenkxasomali yokusebenza, eqinisekisa ukuba iLMNK

igcina imisebenzi yayo ephambili neenkonzo zayo ngokufanelekileyo. Ukongezelela, ukulungiswa kwabasebenzi abavela kwisebe kunika amandla abantu baseLMNK, kuyivumela ukuba ilawule umsebenzi wayo kwaye ijongane ngokufanelekileyo nemicimbi enxulumene nelifa lemveli.

Izinto eziphunyeziweyo

Ngaphandle kwemiceli mngeni, ukomelela nokuzinikela kweqela le-LMNK kuye kwaphumelela kakhulu unyaka wonke. Ukuqhubekeka kwezicelo zelifa lemveli ezingama-2 218 kugxininisa ukuzibophelela kwethu ekunikezelweni kweenkonzo ngokufanelekileyo. Ngokusebenzisa iinkqubo ezilungisiweyo neefomu zezicelo ezihlaziyiweyo, siye sayiphucula indlela ekulula ukufikeleleka nokusebenza ngayo iinkqubo zethu zezimvo, siqinisekisa ukuba siphendula imibuzo namanyathelo anento yokwenza nelifa lemveli ngexesha elifanelekileyo.

Ukujolisa kwethu kuhlolo lweendawo, ngakumbi kwiindawo zelifa lemveli ezibalulekileyo, kufumene inkcazelo ebalulekileyo kunye neenzame zokulondoloza ezichaziweyo. Ukusebenzisana nabanini bezindlu kunye namaqumrhu karhulumente, kuquka iSebe Leziseko leNtshona Koloni, kuye kwaququzelela amanyathelo asebenzayo okugcina nokukhusela ezi asethi zenkcubeko zibalulekileyo.

Ngaphezu koko, intsebenziswano yethu neSixeko saseKapa ivelise iziphumo ezithembisayo ekuthunyelweni kokulawulwa kwezixhobo zelifa lemveli zasekuhlaleni. Ngokusebenzisana ngokusondeleyo nabasemagunyeni bakamasipala, sinamanyathelo ahambele phambili ajolise ekuphuculeni ukusebenza kakuhle kulawulo lwezibonelelo zelifa lemveli zeBakala III kwinqanaba likarhulumente wasekuhlaleni.

Amaphulo avela ekuthatheni kwethu inxaxheba kwiQela loPhuhliso Ngokwemali noqeqesho loLawulo lweeLean ziye zaqinisa ngakumbi iinzame zethu. Ukususela ekulungisiweni kweendawo ezithile zophuhliso ukuya ekwenzeni lula iinkqubo zemvume, la manyathelo abonisa ukuzibophelela kwethu ekuqulunqweni nasekusebenzisaneni kulawulo lwelifa lemveli.

Ukuqaphela/ukuxabisa

Ndibulela kakhulu abathathi-nxaxheba bethu, amaqabane ethu, iBhunga kunye namalungu ekomiti, kunye neqela labasebenzi abazinikeleyo kwiLMNK ngokuzinikela kwabo okungagungqiyo nemizamo yabo engadinwayo. Sisonke, siyaqhubeka silondoloza kwaye sibhiyozela ilifa lemveli elityebileyo leNtshona Koloni, sizama ukugqwesa nokuba nefuthe elihle kuluntu kuyo yonke imizamo yethu.

IGosa loLawulo eliyiNtloko
UMichael Janse van Rensburg
Umhla: 31 kweyeThupha 2024

5. INGXELO YEMBOPHELELEKO NOKUQINISEKISWA KOKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi lwam nangokwenkolelo yam, ndiqinisekisa okulandelayo:

- Zonke iinkcukacha nezixamali ezichazwe kwingxelo yonyaka ziyahambelana neengxelo zemali zonyaka eziphicothwe nguMphicothi Jikelele.
- Ingxelo yonyaka igqityiwe, ichanile ibe ayinazo naziphi na izinto ezishiywayo.
- Ingxelo yonyaka yenziwe ngokuhambelana nezikhokelo kwingxelo yonyaka njengoko ikhutshwe nguNondyebo weSizwe.
- Iingxelo zeMali zoNyaka (Icandelo E) zilungiselelwe ngokuhambelana nemigangatho yaseMA NYEN esebenzayo kwiziko loluntu.
- Igunya lezokubala linembopheleleko yokulungiselela iingxelo zemali zonyaka nezigwebo ezenziwe kule nkcazelo.
- Igunya lezezibalo linembopheleleko yokuseka nokuphumeza inkqubo yolawulo lwangaphakathi, eyenzelwe ukunika isiqinisekiso esifanelekileyo ngokunyaniseka nokuthembeka kwenkcazelo yokusebenza, inkcazelo yabasebenzi neengxelo zemali zonyaka.
- Abaphicothi bangaphandle bazimisele ukuveza izigqibo ezizimeleyo ngeengxelo zemali zonyaka.

Ngokwezigqibo zethu, ingxelo yonyaka ibonisa ngokufanelekileyo imisebenzi, inkcazelo yokusebenza, inkcazelo yengqesho yabasebenzi nemicimbi yezemali yeQumrhu Loluntu kunyakamali ophele nge-31 kaMatshi 2024.

Owenu othembekileyo

IGosa eliLawulayo eliyiNtloko
UMichael Janse van Rensburg
Umhla: 31 kweyeThupha 2024

USihlalo weBhunga
Reyhana Gani
Umhla: 31 kweyeThupha 2024

6. USHWANKATHELO LOBUCHULE

6.1. Umbono

Ulawulo oluzinzileyo lwezibonelelo zelifa lemveli eNtshona Koloni olungakhethiyo, olutshintshiweyo nolubhekisele kubantu.

6.2. Ukuzimisela

ILifa leMveli iNtshona Koloni liqinisekisa kwaye liphumeza ukuchongwa okubandakanya wonke umntu, ulawulo oluzinzileyo noluhlangeneyo, ulondolozo nokukhuthazwa kwezibonelelo zelifa lemveli ezibonakalayo nezingabonakaliyo ukwenzela ukuba negalelo ekuguqukeni nasekwakheni isizwe.

6.3. Okuxatyisiweyo

Ukukhathalela, Ubuchule, Ukwazi Ukuziphendulela, Ukunyaniseka, Ukuqalisa Izinto Ezintsha, Ukuphendula, Ukungakhethi Nentlonipho.

7. IMIYALELO YOWISOMTHETHO NEMINYE IMIGAQO

ILifa leMveli leNtshona Koloni njengeshedyuli 3C Lequmrhu loLuntu lijonga isigunyaziso somthetho apho ukusebenza kwalo ngokubanzi kusekwe njengokubophelela ngokuhambelana noku kulandelayo:

- Ukukhuthaza ulawulo olulungileyo kuwo onke amanqanaba;
- Ukuxhobisa uluntu ukuba lukhulise kwaye lugcine izibonelelo zelifa lemveli ukuze zinikwe izizukulwana ezizayo;
- Ukubeka imigaqo-siseko ngokubanzi yokulawula ulawulo lwezibonelelo zelifa lemveli kuyo yonke iNtshona Koloni; kunye
- Nokwazisa ngenkqubo edityanisiweyo yokuchonga, ukukhusela, ukulondoloza, ukulawula nokukhuthaza imithombo yelifa lemveli kwiphondo ngokwe-MZLMS nemigaqo yayo.

7.1 Imiyalelo Yomgaqosiseko

Icandelo	Uxanduva oluthe ngqo lweLifa leMveli eNtshona Koloni
UMgaqo-siseko weRiphabhlikhi yoMzantsi Afrika ka1996	
Icandelo 24(b)(ii): Okusingqongileyo	ILifa leMveli leNtshona Koloni kufuneka ngomthetho namanye amanyathelo alawule kwaye abeke esweni ukukhuthazwa kokulondolozwa kwemeko yelifa lemveli eNtshona Koloni. Oku akunakusetyenziswa ngendlela engahambelani nawo nawuphi na ummiselo weBhili yamaLungelo. Iingxelo zonyaka malunga nalo myalelo kufuneka zingeniswe kwiPalamente yePhondo leNtshona Koloni.
Icandelo 31: Iikomiti zenkcubeko, zonqulo nezolwimi	ILifa leMveli leNtshona Koloni kufuneka liqinisekise ukuba iinkqubo neeprojekthi zalo ziqwalasela ukungafani kwenkcubeko yabemi baseNtshona Koloni.
Icandelo 41: Imigaqo karhulumente yentsebenziswano nobudlelwane phakathi kukarhulumente	ILifa leMveli iNtshona Koloni lisebenzisana nawo onke amacandelo karhulumente. Ngokwemiyalelo yayo, i-LMNK isebenza ngokubambisana ngokusondeleyo neSebe leMicimbi yeNkcubeko neMidlalo, iArhente yeMithombo yeLifa leMveli yoMzantsi Afrika (AZLMMA) kunye nabasemagunyeni basekuhlaleni eNtshona Koloni.
IShedyuli 4A: Imimandla Esebenzayo Yobuchule Yowisomthetho Yesizwe Nephondo	ILifa leMveli iNtshona Koloni lisebenzisana ngokusondeleyo neArhente yeZibonelelo zeLifa leMveli yaseMzantsi Afrika malunga nemicimbi yelifa lemveli ingakumbi iiNdawo zeLifa leMveli zeLizwe

Icandelo	Uxanduva oluthe ngqo lweLifa leMveli eNtshona Koloni
UMgaqo-siseko weRiphabhlikhi yoMzantsi Afrika ka1996	
Icandelo 195: Imilinganiselo esisiseko kunye nemigaqo elawula ulawulo loluntu	Amagosa eLifa leMveli eNtshona Koloni kufuneka athobele imiqathango yecandelo 195, elinika inkcazo yeenqobo zedemokhrasi nemigaqo elawula ukulawulwa koluntu. Icandelo 195(1)(b) lifuna ukukhuthazwa kokusetyenziswa kwezibonelelo ngokufanelekileyo, kwezoqoqosho nangokufanelekileyo. Oku kuthetha ukuba inkqubo ezenziwa kwicandelo likarhulumente kufuneka zivelise izibonelelo eziphezulu ngexabiso eliphantsi kakhulu.
UMgaqo-siseko weNtshona Koloni, 1997	
Icandelo 70	Umthetho wephondo kufuneka ulungiselele ukusekwa nenkxaso-mali efanelekileyo, kwizibonelelo ezifumanekayo zephondo, zebhunga lenkcubeko okanye amabhunga oluntu okanye uluntu eNtshona Koloni, olwabelana ngelifa lenkcubeko kunye nolwimi olufanayo.
Icandelo 81	ILifa leMveli leNtshona Koloni kufuneka liphumeze imigaqo-nkqubo yokukhuthaza nokugcina intlalo-ntle yabantu baseNtshona Koloni, ngokukodwa malunga nokukhuselwa nokugcinwa kwembali yendalo, imbali yenkcubeko, uyilo lwemveli yeNtshona Koloni ukuze kuzuze izizukulwana zangoku nezizayo. ILifa leMveli leNtshona Koloni kufuneka liphumeze iipolisi ezithile malunga noku.

7.2 Imiyalelo yowisomthetho

Umthetho Wesizwe	Ireferensi	Ingcaciso
UMthetho woLawulo lweMali ka-Rhulumente, 1999	UMthetho 1 ka1999	Umthetho Wolawulo Lwezemali Zoluntu (MLMZ) • ilawula ulawulo lwemali koorhulumente besizwe nabamaphondo, amaqumrhu karhulumente adwelisiweyo okanye angadweliswanga, amaziko omgaqo-siseko nezindlu zowiso-mthetho zamaphondo. • iqinisekisa ukuba yonke ingeniso, inkcitho, iiasethi namatyala ala maziko alawulwa ngokufanelekileyo nangokwaneleyo; kwaye ichaza uxanduva lwabantu abanikwe ulawulo lwezezimali kula maqumrhu.
UMthetho woku-Khuthaza uFikeleleko kuLwazi, 2000	UMthetho 2 ka-2000	Lo Mthetho usebenza kwilungelo lokufikelela kwiirekhodi ezigcinwe ngurhulumente namaqumrhu abucala. Phakathi kwezinye izinto, i-LMNK nalo lonke elinye iqumrhu likarhulumente nelabucala kufuneka: • liqulunqe incwadi echazela amalungu oluntu indlela yokufaka isicelo sokufikelela kulwazi olugcinwe liqumrhu; lize • lonyule igosa lolwazi ukuba liqwalasele izicelo zokufikelela kulwazi olugcinwe liqumrhu.
Umthetho Woku-khuthaza Ubulungisa Bolawulo, 2000	UMthetho 3	Lo Mthetho: • ichaza imigaqo nezikhokelo ekufuneka zilandelwe ngabalawuli xa besenza izigqibo; • ifuna ukuba abalawuli bazise abantu ngelungelo labo lokuphononongа okanye ukubhena nelungelo labo lokucela izizathu; • ifuna ukuba abalawuli banike izizathu zezigqibo zabo; ize • inike amalungu esikhokelo sikarhulumente ngezizathu zokuhlola izigqibo zabalawuli enkundleni.

Umthetho Wesizwe	Ireferensi	Ingcaciso
UMthetho woKhuseleko Wenkcazelo yoBuqu, 2013	UMhetho 4 ka2013	Lo Mthetho ubeka uxanduva kumaziko ukuqinisekisa oku kulandelayo: • Ukukhuthaza ukukhuselwa kwenkcazelo yobuqu eqhutywa ngamaqumrhu karhulumente nawabucala; kunye • Nokwazisa ngeemeko ezithile ukuze kubekho ubuncinane bezinto ezifunekayo ukuze kusetyenziswe inkcazelo yobuqu. Njengoko i-LMNK iqokelela inkcazelo yobuqu xa kusetyenzwa izicelo, uMthetho we-UNB kufuneka uthotyelwe.
UMthetho weZibonelelo zeLifa leMveli, 1999	UMthetho 25 ka1999	ILifa leMveli leNtshona Koloni lifumana igunya lalo kulo mthetho. Ngaphezu koko, uMthetho uxhobisa iLMNK ukuba yenze oku kulandelayo: • Ukuchonga, ukurekhoda nokuvavanya izibonelelo zelifa lemveli ezifanelekileyo eNtshona Koloni; • Ukukhusela nokulawula imithombo yelifa lemveli ngaphakathi eNtshona Koloni; kunye • Nokuseka iipolisi, iinjongo nezicwangciso zobuchule zolawulo lwezibonelelo zelifa lemveli
UMthetho weNgq-ungquthela yeLifa leMveli leHlabathi, 1999	UMthetho 49 ka1999	ILifa leMveli leNtshona Koloni, ngokuthobela lo Mthetho, liqinisekisa ukuba iisayithi ezityunjelwe imeko yeLifa leMveli leHlabathi kufuneka zikhuselwe ngokusesikweni kwaye apho kuyimfuneko zinike inkxaso ngolondolozo oluqhubekayo nengxelo yamaxesha ngamaxesha.
Imigaqo yoLawulo lweMithombo yeLifa leMveli eNtshona Koloni	PN 336 yama-25 EyeDwarha 2002; PN 298 yama-29 EyeThupha 2003; PN 212 ye Nkanga 2024; PN 106 yama 31 EyoKwindla 2025; PN 7497/2015 EyoMsintsi 2015.	Imigaqo ibonelela ngokuphunyezwa okusebenzayo kolawulo lwelifa lemveli eNtshona Koloni.

7.3 Imigaqo-nkqubo

Umgaqo-nkqubo	Inkcazo
Indlela Yokuziphatha Yamalungu eLMNK	Injongo ephambili Yendlela yokuziphatha kukukhuthaza ukuziphatha okungumzekelo phakathi kwamalungu ukuze kwenziwe iLMNK ibe liziko elithembekileyo.
Ukwabelwa Kwezemali	Ukwabelwa kwamandla okukhutshwe liGunya Elilawulayo ngokwecandelo 44 (1) kunye 44(2) woMthetho woLawulo lweMali kaRhulumente, 1999
I-LZK Ukwabelwa	Ukwabelwa kwamandla okukhutshwe liGunya Elilawulayo ngokwecandelo 44 (1) kunye 44(2) woMthetho woLawulo lweMali kaRhulumente, 1999
Izinto ezifumanekayo Isakhelo	IGunya Elilawulayo liyafuneka ukuba liphuhlise lize livumelane ngesikhokelo esamkelekileyo amanqanaba ezinto ezibonakalayo nokubaluleka kunye neGunya elilawulayo ngokubonisana abaphicothi bangaphandle.

Umgaqo-nkqubo	Inkcazo
Isicwangciso Sokuthintela Ubuqhetseba	Ipolisi inikezela ngeendlela zokuphendula zokunika ingxelo, ukuphanda nokusombulula izehlo zobuqhetseba obuchaphazela lqumrhu
Isicwangciso Somngci-pheko Weshishini Iqhinga Lolawulo Kunye Nokuphunyezwa	Ukuze kusebenze iimfuno ze-MLMZ, uMthetho 1 ka-1999, icandelo 51(1)(a)(i) ichaza ukuba igunya lobalo-mali kufuneka liqinisekise ukuba iqumrhu linalo kwaye ligcina inkqubo esebenzayo nefanelekileyo necacileyo yolawulo lwemali kunye nomngcipheko kunye nolawulo lwangaphakathi.
Umvuzo Wamalungu	Ukuququzelela intlawulo kumalungu e-LMNK atyunjwelwe ukuba aye kwiinkomfa, iiprojekthi, iintlanganiso, neewekshophu egameni leQumrhu.
Umxokelelwano Wokuni-kezela Ipolisi Yolawulo	Ukulawula ulawulo lwamakhonkco okubonelela kwiziko

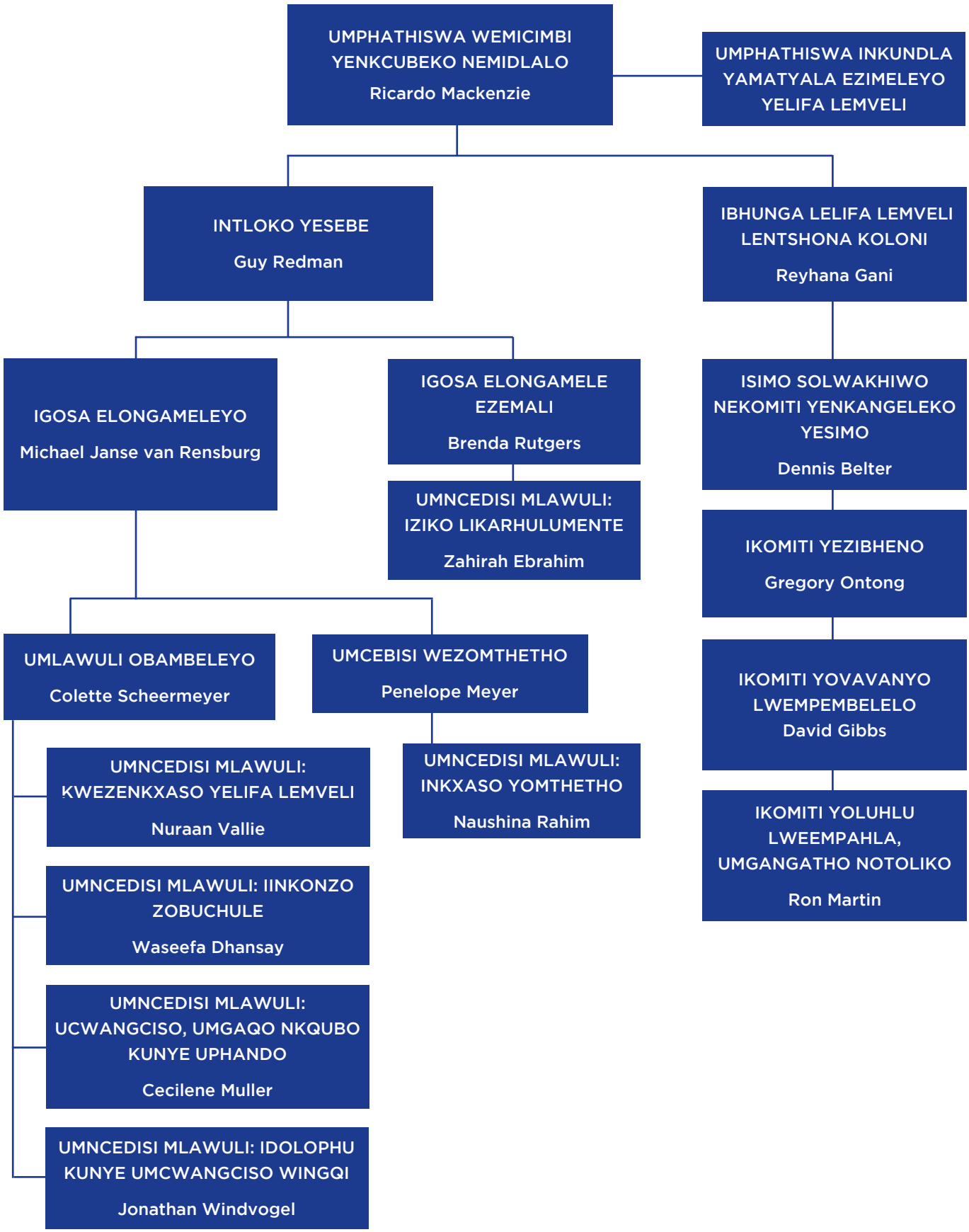
7.4 Umthetho wemeko

Ityala Lenkundla	Isalathiso	Ingcaciso
ULouis Johannes Raubenheimer v IiTrasti zeHendrik Johannes Bredenkamp Trust kunye Nabanye	INkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 10228/2004	Esi sigwebo sijongene nento eyenza "umdla othembekileyo" kwisigqibo segunya lelifa lemveli eliza kudlulisela ilungelo lokubhena ngokwe-MZLMS. INkundla ifumanise ukuba kufuneka ibe ngumdla wokwenyani kwaye hayi nje ukuncamathisela ngokweemvakalelo kwizibonelelo zelifa lemveli.
Abadlali Abaphezulu (Pty) Ltd v UMphathiswa weMicimbi yeNkcubeko noLonwabo	INkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 5591/2005	Esi sigwebo sibe nefuthe elikhulu kwiinkqubo zezibheno zeenkundla eziqeshwe yi-MEC ngokwecandelo 49 loMthetho weZibonelelo zeLifa leMveli leSizwe, 1999, ofundwe noMmiselo 12 we-PN 336 ka-2003. I-SMNM kunye ne-MEC bathatha amanyathelo okulungisa ukuqinisekisa iinkqubo zolawulo ezifanelekileyo nokwenza amalungiselelo okwamkelwa kobungqina obutsha kwirekhodi yenkqubo yenkundla, nokuthotyelwa ngcono kwemithetho yobulungisa bendalo ngokokumanyelwa kwamacala onke.
Umbutho wooSihlalo v UMphathiswa wezobuGcisa neNkcubeko	INkundla Ephakamileyo Yezibheno, inombolo yetyala: 25/2006	Esi sigwebo sichaza ukuba yintoni ukubonisana okwaneleyo noluntu lwasekuhlaleni kunye nabanye abathathi-nxaxheba malunga notshintsho olucetywayo kumagama eendawo. I-SMNM kunye neKomiti yamaGama neeNdawo yePhondo leNtshona Koloni esekwe yi-MEC ngabadlali ababalulekileyo ekuphunyezweni komthetho ochaphazelekayo, ngakumbi ngokuququzelela ukubonisana nabachaphazelekayo noluntu. Kufuneka bathathele ingqalelo esi sigwebo kwiinkqubo abazisebenzisayo ukulawula utshintsho olucetywayo kumagama eendawo.
IiLebhu ezifanelekileyo v Ilifa leNtshona Koloni	INkundla Ephakamileyo Yezibheno, inombolo yetyala: 647/2006	Esi sigwebo siqinisekise amagunya anikwe iMEC kunye neLifa leMveli leNtshona Koloni ukubeka imiqathango kuphuhliso ngokwecandelo 48 loMthetho weSizwe weZibonelelo zeLifa leMveli, 1999.
Iarhente yeZibonelelo zeLifa leMveli yaseMzantsi Afrika v Arniston Hotel Property (Pty) Ltd kunye Nezinye	INkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 5446/2006	Esi sigwebo sijongene nomcimbi womsebenzi ovunyiweyo phantsi kweMigaqo yeSizwe yoKwakha ngaphambi kweziko lokukhuselwa ngokusesikweni ngokwe-AZLMMA kunye nemiba yokusebenza kwesaziso sokukhuselwa okwethutyana.

Ityala Lenkundla	Isalathiso	Ingcaciso
I-Willows Properties (Pty) Ltd v UMphathiswa weMicimbi yeNkcubeko neMidlalo	INkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 13521/2008	Umenzi-sicelo wafaka isicelo ngokungxamisekileyo kwiNkundla Ephakamileyo sokunyanzela uMEC ukuba enze isigqibo okanye, ngenye indlela, akhuphe iRekhodi yesiGqibo malunga nesibheno esifakwe kuMEC ngokwecandelo 49 loMthetho weZibonelelo zeLifa leMveli leSizwe, 1999, ufundwe kunye nommiselo 12(7) we-PN 336 ka-2003. Impembelelo yesigwebo kwi-SMNM kukuba kufuneka iqinisekise ukuba iinkundla zikhupha iiRekhodi zeSigqibo ngexesha elifanelekileyo. Amanyathelo okulungisa aphunyeziwe.
I-Waenhuiskrans Arniston Ratepayers Association kunye Nenye i-v Verreweide Eiendomsontwikkeling (Edms) Bpk kunye Nabanye	INkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 1926/2008	INkundla iqwalasele ukuba ngaba iArhente yeMithombo yeLifa leMveli yaseMzantsi Afrika okanye iNtshona Koloni yeLifa leMveli inegunya ngokumalunga neendawo eziye zahlolwa yi-AZLMMA njengeendawo zeBakala 1 ngokwamacandelo 35 no-36 oMthetho weMithombo yeLifa leMveli weSizwe, 1999. INkundla ifumanise ukuba, kwiimeko ezinjalo, I-AZLMMA inegunya lokulawula. Intsingiselo yesi sigwebo kwi-LMNK kukuba iSebe kufuneka libonelele ngoncedo lwezomthetho kwiLifa leMveli eNtshona Koloni ukutolika umthetho, kwaye kufuneka liqinisekise ukuba i-LMNK isebenza phantsi kwegunya layo elisemthethweni.
UPeter Gees vs uMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo, iNtshona Koloni, uSihlalo, iNkundla yeZibheno ezizimeleyo, iLifa leMveli leNtshona Koloni, iSixeko saseKapa, abahlawuli Bezinga beSixeko; & Umbutho Wabahlali	INkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 6205/2015	INkundla iqinisekisile ukuba, nangona izibakala kule meko zahlukile kunakwimeko yoMgangatho, ukubekwa kweemeko kungaphakathi kweeparamitha zoMthetho weSizwe weeMithombo zeLifa leMveli, 1999 kwaye ziyahambelana nesikimu esipheleleyo soMthetho. Imiqathango inokumiselwa kwiphepha-mvume lokudilizwa kwesakhiwo esele sineminyaka engaphezu kwama-60 ngokwecandelo 34(1) loMthetho ukuba imiselwe injongo ecacileyo yelifa lemveli. Kule meko imeko yokuba igunya lelifa lemveli linokulawula isakhiwo sokutshintshwa kokudilizwa kwagcinwa. Ikwajongene nomcimbi wokuba ngaba ukumiselwa kwaloo mqathango kukwaphula umthetho we-S25 woMgaqo-siseko (ilungelo lepropathi) kwaye yathi ayikuko.
IKomiti yeLifa leMveli yasePiketberg kunye Nenye v Liebco Vleishandelaars Edms Bpk nabanye (Ilifa leMveli INtshona Koloni Umphenduli yesibini)	INkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 1103/ 2016	Isicelo sokuphononongwa kwesigqibo seKomiti Eyakhelwe Ngokusingqongileyo neLandscape yeLMNK (KYNE). Imvume inikwe yiKYNE yokudiliza isakhiwo esikuErf 207 Piketberg. IKomiti yeLifa leMveli yasePiketberg yafaka isicelo kwiNkundla Ephakamileyo ukuba ihlolisise esi sigqibo njengoko imiqathango yePAJA ingathotyelwanga. INkundla iqwalasele ipolisi ekhoyo yeLMNK yokufuna ukubonisana kuphela namaqumrhu olondolozo abhalisiweyo kwaye yathi, njengoko izigqibo ezithathiweyo zinokuchaphazela amalungu oluntu ngokubanzi, ukubonisana ngokubanzi koluntu kwakufuneka. Oku kuya kuthetha ukuba abafaki-zicelo baya kufuneka babhengeze iziphakamiso zezimvo ezivela kuluntu ngokubanzi.

Ityala Lenkundla	Isalathiso	Ingcaciso
UBryer NO nabanye v LMNK	Inkundla Ephakamileyo yaseNtshona Koloni, inombolo yetyala: 16392/2017	Isicelo sokuphononongwa kwesigqibo se-LMNK sokunyanzelisa umyalelo wokumisa imisebenzi nesibhengezo sokuba isicelo ngokwecandelo 38 leAZLMMA sasiyimfuneko na. Oku kuxhomekeke kwinkcazo yefekta yokubangela kwi-S38 (1) "indawo engaphezulu kwe-5000m2". ILifa leMveli leNtshona Koloni belisoloko lisebenzisa ubungakanani be-ERF njengesiqalo. Umenzi-sicelo wathi "isayithi" yayingathethi "erf", kwaye kule meko ethile, erf, nangona inkulu kune-5000m2, yahlulwe ngokwembono kwiindawo ezimbini ezahlukileyo. Inkundla yavumelana nale ngxoxo. Kubalulekile ukuba uqaphele ukuba inkundla ayizange ibambe ukuba isayithi ilingana nophuhliso. Ubungakanani be-ERF busenokubonisa ubungakanani besiza, kodwa kuyimfuneko ukusebenzisa indlela eyahlukileyo.
Ubutho weBo-Kaap Civic Nowababhatali Bezinga vs Isixeko saseKapa	INkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 7031/2017	Ilifa Leveli laseNtshona Koloni lijoyine njengomfaki-sicelo kwesi sicelo ukuze ihlolisise isigqibo seSixeko saseKapa sokuvumela ukwakha uphuhliso olunemigangatho emininzi kule sayithi, ekwi-HPOZ, nemida kwiBo-Kaap yembali. ILifa leMveli leNtshona Koloni lathi ukusondela kophuhliso kwiiNdawo ezimbini zeLifa leMveli zePhondo kuthetha ukuba "kuya kuguqula" iiNdawo zeLifa leMveli zePhondo kwaye kufuneka kufunyanwe imvume ngokweS27 yeAZLMMA. Inkundla ayizange iyamkele le ngxoxo. Ayivumanga nokuhlola isigqibo seSixeko saseKapa.
I-Midnight Storm Investments 170 (Pty) Ltd v UMphathiswa Wezezimali nabanye	INkundla Ephakamileyo yakuMntla weGauteng inombolo yetyala: 46055/2015	Ummangali kule meko wafuna imbuyekezo kuRhulumente nakwi-HWC evela ekubhengezweni kwendawo yomhlaba wabo njenge-PHS (I-Baboon Point PHS eElands Bay). Abamangali babanga ukuba esi sibhengezo siwahlambulule ngokufanelekileyo amalungelo abo okuphuhlisa umhlaba kwaye oko kwakufana nokuba kukukhutshwa okwakhayo okanye ukuthatha ngokungekho mthethweni amalungelo abo obunini njengoko bekhuselwe yi-s25 yoMgaqo-siseko. Kungenjalo, bacela isigwebo sokuba iMZLMS ingavumelani nomgaqo-siseko kuba igunyazise ukuthathwa kwamalungelo obunini ngaphandle kwembuyekezo. INkundla ifumanise ukuba esi sibhengezo sisemthethweni kwaye asizange sifane nokuthathwa ngendlela eyakhayo. INkundla ikwafumene ukuba ukukhuselwa kwamalungelo epropathi ngokwemigaqo ye-s25 yoMgaqo-siseko akuphelelanga kodwa kuxhomekeke kumalungelo omdla woluntu.

8. ISAKHIWO SOMBUTHO



I-DIEPKLOOF ROCK SHELTER
INDAWO YAMAFA
EHLABATHINI

ICANDELO B: INKCAZELO YENDLELA OQHUBA NGAYO

1. INGXELO YOMPHICOTHIZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMBILI

I-MJMA/umphicothi okwangoku wenza iinkqubo zophicotho ezifunekayo kwinkcazelo yokusebenza ukunika isiqinisekiso esilinganiselweyo ngendlela yesigqibo sophicotho. Isiphelo sophicotho malunga nokusebenza ngokuchasene neenjongo ezimiselwe kwangaphambili siqukiwe kwingxelo eya kwabalawuli, phantsi kweenjongo ezimiselwe kwangaphambili ezikwiNgxelo malunga nezinye izinto ezifunwa ngumthetho kwicandelo lengxelo yomphicothi.

Jonga iphepha 55 leNgxelo yabaPhicothi, epapashwe njengeCandelo F: Inkcazelo Yemali.

2. ISISHWANKATHELO SOKUSEBENZA

2.1. Indawo yonikezelo lwenkonzo

I-LMNK ligunya lezibonelelo zelifa lemveli lephondo elijongene nokuchonga, ukukhusela, ukulondoloza, ukukhuthaza, nokulawula izibonelelo zelifa lemveli eNtshona Koloni. Igunya layo lokulawula imicimbi yenkcubeko kwiphondo livela kuMgaqo-siseko weRiphablikhi yoMzantsi-Afrika, uMgaqo-siseko weNtshona Koloni, kunye noMthetho weSizwe weeMithombo zeLifa leMveli (AZLMMA).

Nangona ingelulo uxanduva lwayo oluphambili, imfuno yeenkonzo iyaqhubeka ikwindawo yezicelo zelifa lemveli zophuhliso lwezakhiwo ezindala kuneminyaka engama-60 ngokwecandelo 34 le-AZLMMA, kunye nezicelo ezinkulu zophuhliso njengoko ziqaliswe licandelo 38 le-AZLMMA. Uninzi lwezicelo zecandelo 34 zinxulumene nezakhiwo ezibalulekileyo zasekuhlaleni. Ngaloo ndlela, ezi zakhiwo zeBakala III, ekufuneka zilawulwe kwinqanaba likamasipala wasekuhlaleni, zilawulwe yi-I-LMNK iminyaka emininzi. Izibonelelo ezijoliswe kwi-AZLMMA, ngokwegunya lesizwe nelamaphondo lomgaqo-siseko, zibeka ulawulo lwezibonelelo zelifa lemveli kumacandelo amathathu karhulumente: kuzwelonke (iBakala I) njengoko kulawulwa yi-Arhente yeMithombo yeLifa leMveli yoMzantsi Afrika (AZLMMA); kwiphondo (iBakala II) njengoko kulawulwa ligunya lemithombo yelifa lemveli yephondo (GMLMP), iNtshona Koloni (LMNK); kunye nezixhobo zelifa lemveli ezibalulekileyo zasekuhlaleni (iBakala III) njengoko kulawulwa ngamagunya asekuhlaleni.

Inkqubo yokuthumela imisebenzi kumagunya asekuhlaleni iye yaquka ukusebenzisana okuninzi nokuphindaphinda kweengxoxo namagunya asekuhlaleni. Ngokukodwa, iingxoxo ezinjalo neSixeko saseKapa (i-SK) ziphambili kakhulu kwaye zibalulekile ukugqiba, njengoko i-SK ifunyenwe ikwazi ukulawula izibonelelo zelifa lemveli zeBakala III kule minyaka ilishumi idlulileyo. Uninzi lwezicelo zemvume eziqhutywa yi-LMNK ubukhulu becala zizicelo zecandelo 34 zezakhiwo ezingaphezulu kweminyaka engama-60, kunye ne-74% yezicelo ezinjalo (ezibandakanya utshintsho, ukongezwa nokudilizwa kwenxalenye, kunye nokudilizwa ngokupheleleyo) ezabelwe izicelo zizonke ezifunyenweyo kunyaka-mali ka-2023-2024. Ngelixa i-LMNK kunye ne-SK bequlunqe isicwangciso esicwangcisiweyo sokujongana nokwabelweyo malunga nolawulo lwezibonelelo zelifa lemveli zasekuhlaleni, kukho imfuneko ecacileyo yokuba oko kwabelweyo kugqitywe. Inzuzo yoku iya kuba igunya lasekuhlaleni, kule meko, i-SK, liza kuba ‘yivenkile enye ekumiswa kuyo’ yokulungisa izicelo zophuhliso zecandelo 34. Akusayi kubakho mfuneko yokuba abafaki-zicelo bathunyelwe kwi-LMNK, nto leyo eyenza ukuba isebenze ngakumbi njengenkqubo yenyathelo elinye yokunikezelwa kweenkonzo ngokuchasene neenkqubo ezimbini zangoku abafaki-zicelo ekufuneka bazenze ngamagunya asekuhlaleni kunye ne-LMNK ngokuzimeleyo. I-LMNK iyazi iziphumo ezilungileyo eziya kuba nazo ekunciphiseni itheyiphu ebomvu ekunikezelweni kweenkonzo kubafakizicelo nasekudaleni imeko enika amandla isicwangciso sikaRhulumente waseNtshona Koloni sokuKhula kweMisebenzi.

Ngelixa i-LMNK isenomthwalo obalulekileyo wokulawula izibonelelo zelifa lemveli ezibalulekileyo zasekuhlaleni, ukongeza ekulawuleni izibonelelo zelifa lemveli zeBakala II, iyaqhubeka nokudlala indima ebalulekileyo kwiinkqubo zokuvunywa kweenkqubela phambili njengoko ziqaliswe phantsi koMthetho weZibonelelo zeLifa leMveli weSizwe. Isidingo sokukhuthaza uqoqosho kunye nokukhula kwiphondo sibeka ulindelo kwi-LMNK ukuphendula ngokufanelekileyo kwizicelo zophuhliso ezingenayo. Ukuqhubeka nokwenza lula iinkonzo zayo, amagosa afakwe kwisibini ukuncedisa ngomsebenzi osebenzayo we-LMNK liSebe leMicimbi yeNkcubeko neMidlalo afumana uQeqesho loLawulo oluBonelekileyo olunikezelwa yiLean Institute Africa kunye neSikolo soShishino seDyunivesithi yaseKapa. Olu qeqesho luye lwaququzelelwa lwaza lwaqhutywa yiYunithi yokuNcitshiswa kweRed Tape yeSebe iSebe loPhuhliso loQoqosho noKhenketho (SPQK).

Uqeqesho loLawulo oluBonelekileyo lubandakanya izigaba ezibini, eyokuqala yinkqubo yeentsuku ezimbini ezisa imigaqo, iziseko, kunye nezicwangciso zendlela yoLawulo lweLean. Oku kwalandelwa yinkqubo engqongqo yeenyanga ezintathu yeSigaba sesibini, esichaza indlela ngokweenkcukacha, ejolise ekuqondeni ngokubanzi kwintsika nganye yeendlela kunye nokuchongwa kweengxaki kunye nokusombulula iingxaki ngabasebenzi kuwo onke amanqanaba okusebenza. Iqela le-LMNK lisebenzise inkqubo yokufaka isicelo semvume ye-LMNK njengophononongo lwetyala lokuphumeza indlela yoLawulo lweLean, ukuchonga iindawo zenkunkuma, umthwalo ogqithisileyo, kunye nomthwalo wezibonelelo, kunye nokugqiba ukuba zeziphi iinkqubo ezongeza ixabiso kubafakizicelo.

Olu qeqesho lube yimpumelelo kakhulu kwaye yayiluqeqesho lokuqala loLawulo lweLean olwenziwe liqela lonke kuwo onke amanqanaba emisebenzi yalo. Olu qeqesho lunike iqela iziphumo malunga nezicwangciso zokuqhubeka nokuphucula iinkonzo zalo, ukunciphisa inkunkuma, nokwenza inkcubeko yokunikezelwa kweenkonzo ezijolise kubemi. Ukuqhubela phambili, ezi ziphumo ziza kulandelwa zize zihlolwe Kwisicwangciso Sayo Sokusebenza Esiphuculiweyo Sokunikezelwa Kweenkonzo. Imephu yendlela yaphuhliswa ngo-2022/2023 ukukhokela iqumrhu ekuphuculeni iinkonzo zalo.

Kunyaka ophononongwayo, abameli be-LMNK baye bathatha inxaxheba ekuqaliseni Iqela Lomsebenzi Elilula Kwiphondo Lokwenza Ishishini (i-ULKI), iqela lamasebe asebenzela ukunciphisa izithintelo zenkqubo nokunciphisa iteyiphu ebomvu kurhulumente nakwiiarhente zakhe ukuze kuthintelwe ukukhula kwezoqoqosho nokudalwa kwemisebenzi. Ukuqhubela phambili, le nto iza kuhlala, njengeQela Lophuhliso Lwemali Esisigxina (QPMG), iqonga elibalulekileyo leLMNK eliza kuba yinxalenye yalo neliza kuba negalelo kulo emsebenzini walo. I-QPMG yaqaliswa njengenqanaba lokuvavanya ngo2019 kwaye iqhubeke nomsebenzi wayo ngempumelelo ukususela ngoko. Eli phulo lijolise ekuchongeni nasekujonganeni nezithintelo ekunikezelweni kweenkonzo kwiindawo ezahlukeneyo eziphambili zokukhula kwephondo. Ingxaki echongiweyo iqela elalifuna ukuyilungisa enxulumene ne-LMNK yathi, “Ukulahlekelwa ngumsebenzi kunye nokwehla komsebenzi wezoqoqosho kushishino lokwakha kunye nophuhliso lwepropathi kwiSixeko saseKapa.”

I-LMNK iqhubekile ngamanyathelo aphambili aqalwe ngomsebenzi weQPMG. Oku kubandakanya:

- Ukukhululwa kweendawo ezithile okanye iintlobo zophuhliso kwimfuneko yokufumana imvume yelifa lemveli.
- Ukusebenzisana nabasemagunyeni basekuhlaleni ukubakhuthaza ukuba babhengezwe benobuchule ngokwe-AZLMMA ukulawula izixhobo zelifa lemveli zasekuhlaleni, nto leyo ekhokelela ekwenzeni izigqibo ezifanelekileyo kwinqanaba lasekuhlaleni.
- Ukuqhubeka nokuchonga iindawo ezinokwenza lula okanye zikhawuleze iinkqubo zokufaka isicelo semvume, kuthathelwa ingqalelo izifundo ezivela kwindlela yoLawulo oluNcimekileyo.

Ukuze kucaciswe ngakumbi ngokukhululwa, kwachongwa iindawo ezisixhenxe ukuba zikhululwe kwiimfuno zeCandelo 34 kunye ne38 zoMthetho Wezixhobo Zelifa Lesizwe wama-25 ka-1999 (MZLMS). Ezi ndawo ziquka inxalenye yeVoortrekker Corridor kunye nezinye iindawo ezintandathu ezicetywayo, yiAirport Industria, iAtlantis, iFlamingo, iKuils River, iMitchells Plain neOttery/Lansdowne.

Injongo yenkqubo yokukhululwa kukukhulula imimandla yejografi enezinto ezililifa lemveli ezilinganiselweyo kwimfuneko yokufumana imvume phantsi kwecandelo 34(1) le-MZLMS yokutshintsha okanye ukutshatyalaliswa kwezakhiwo ezineminyaka engama-60 ubudala kunye neemfuno zecandelo 38 zovavanyo lwefuthe ngemvume evela kuMphathiswa weMicimbi yeNkcubeko neMidlalo. Inkqubo yokukhululwa ijolise ekunciphiseni inani lezicelo ezingeniswe kwiLifa leMveli leNtshona Koloni (LMNK) kunye nokubonelela ngesiqinisekiso kunye nenkqubo elula ngakumbi yophuhliso kwezi ndawo. I-LMNK iya kuqhubeka nokusebenzisana neSixeko saseKapa kunye nabanye abathathi-nxaxheba ukuqinisekisa ukukhululwa apho kufanelekileyo ukunciphisa isidingo semvume yelifa lemveli apho izibonelelo zelifa lemveli azizukuchaphazeleka.

Iimfuno kwimeko yokunikezelwa kweenkonzo zihlala ziphezulu ngokuphathelele iinkonzo ezifanelekileyo ezifikelelekayo kuluntu. Imiba efana nokukhula koqoqosho, imisebenzi, iteknoloji, intlalo-ntle, okusingqongileyo, nentlalo-ntle yabantu baseNtshona Koloni ithathelwe ingqalelo. Imimandla ephambili echongwe kunyaka-mali, ekwabonakaliswa ekucwangcisweni kweSicwangciso Sokusebenza Sonyaka se-LMNK, ibonisa izinto eziphambili kulawulo lwezibonelelo zelifa lemveli eziqhubeka ziqwalaselwa. Oku kubandakanya:

1. Ukwakha inkqubo efanelekileyo yokulawula imithombo yelifa lemveli eyenza abachaphazelekayo kunye noluntu bakwazi ukuzithemba ngomsebenzi weLMNK ngokusebenzisa imigaqo-nkqubo, imigaqo, nezikhokelo

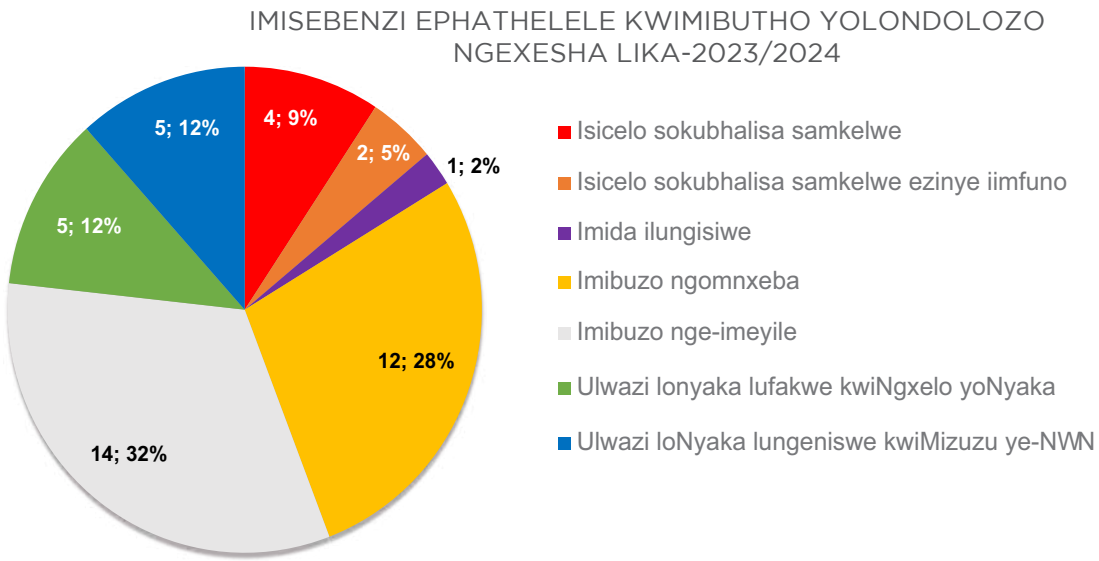
zayo.

2. Ukusebenzisana ngokusondeleyo noomasipala kunye namaqumrhu olondolozo ukuqinisekisa ukukhuselwa nokukhuthazwa kwezibonelelo zelifa lemveli ezibalulekileyo kwiphondo ngokwe-MZLMS.
3. Ukubuka iindwendwe kwimicimbi yelifa lemveli neeprogramu ezibonisa iziphumo ezintle nezizinzileyo ezinokuba nazo kwiinginggi ekusombululeni iingxaki zentlalo, ekungakhethi ekuhlaleni nasekwakheni ubumi obusebenzayo.

Amanyathelo okuqhubeka kweshishini ayasebenza, kwaye iqela lolawulo lihlola iishedyuli zalo zokusebenza ukuze lihlengahlengise kwaye linciphise ukuphazamiseka kokunikezelwa kweenkonzo, ingakumbi ngezinto ezichaphazelayo njengokutshatyalaliswa komthwalo, eziye zancipha ekupheleni konyaka-mali. Kuye kwahlolwa ngokuqhubekayo iishedyuli zokutshatyalaliswa komthwalo kunye nokulungisa amaxesha eentlanganiso nomyalelo weshishini kwiintlanganiso zekomiti ukuqinisekisa ukuba amalungu oluntu anelungelo lokuhlola izicelo zawo zemvume. Zonke iintlanganiso ezifunekayo ze-LMNK zenziwe ngempumelelo kulo nyaka-mali. Iintlanganiso zeintanethi ziye zabonakala ziluncedo kakhulu kubantu abachaphazelekayo nabanomdla nabachaphazelekayo. Iintlanganiso zekomiti ekuyiwa ubuqu kuzo ziye zasekwa ubuncinane kanye kwikota ukuvumela ukudibana ubuso ngobuso namalungu namagosa, nto leyo efunekayo. Iintlanganiso zekomiti ze-LMNK zivulelekile kuluntu ukuba luze nokuba zikwi-intanethi okanye ubuqu.

Indima yamaqumrhu olondolozo asekuhlaleni namaqela anomdla ayaqhubeka nokuchaphazela nokunceda iLMNK ekubeni nendlela edibeneyo, yokulawula ilifa lemveli nokunikezelwa kweenkonzo okungcono kweRNK. Ekuzibandakanyeni kwayo kulo nyaka, kubekho iingxoxo ezininzi ezinxulumene nokubaluleka kwezibonelelo zelifa lemveli ezingabonakaliyo kunye nokubandakanywa kwamaqela eSizwe Sokuqala kwiincoko ezinjalo. I-LMNK ixabisa indima yamaqumrhu olondolozo lwelifa lemveli namaqela anomdla kwiindawo zasekuhlaleni kwaye ixhomekeke kwiindawo ezisebenzayo nezibandakanyekayo ekuncedeni ekuchongeni, ekukhuthazeni nasekulawuleni izixhobo zelifa lemveli kwiphondo.

I-LMNK iyinxalenye ebalulekileyo yomxokelelwane wexabiso kwimeko yokunikezelwa kweenkonzo yeRNK kwaye ikhuthaza indlela yophuhliso oluzinzileyo nabachaphazelekayo, ebeka inkcubeko nelifa lemveli njengengalo ebalulekileyo kuphuhliso nentlalo-ntle yoluntu. Ukulungiselela le njongo, kugxilwe ngakumbi kulawulo nakwimvume yamaqumrhu olondolozo eHWC ngokwecandelo 25 leMZLMS. Izicelo ezine zivunyiwe kwiintlanganiso Zekomiti Yokuvelisa, Ukugreyida Nokutolika nezinye izicelo ezimbini ezivunyelweyo emva kokuba “limfuno ezingakumbi” zifezekisiwe. Malunga ne5.12% yamaqumrhu olondolozo asele ebhalisiwe athobele ukungenisa imizuzu neengxelo zentlanganiso jikelele zonyaka. Linye kuphela iqumrhu lokulondoloza elibhalisiweyo elifake isicelo sokuba imida itshintshwe. Imibuzo, efowunini nange-imeyile, inegalelo kwi-26% yale misebenzi yepotfoliyo. Itshathi ekumzobo 1 inika isishwankathelo samanani somsebenzi weLMNK ekulawuleni amaqumrhu olondolozo, kunye ne27% iyonke enxulumene nemibuzo malunga nokulawulwa kwamaqumrhu olondolozo. Njengenxalenye yoqeqesho lwabahloli belifa lemveli, iLMNK ikwacela amaqumrhu olondolozo ukuba athathe inxaxheba kuqeqesho, njengoko ebonwa njengeentshatsheli zelifa lemveli zasekuhlaleni kulo lonke iphondo.



Umzobo 1: Imisebenzi ephathelele kumaqumrhu olondolozo

Okokugqibela, umceli mngeni oqhubekayo kwimeko yemithombo yelifa lemveli yimfuno yabasebenzi abafanelekileyo kwaye, apho kunokwenzeka, abasebenzi abanamava kulawulo lwemithombo yelifa lemveli. Izikhundla zasekuhlaleni nezelizwe kule nkalo zihlala zinika umvuzo okhuphisana ngakumbi kunokuba unokufumaneka kwiphondo. Oku akunakuphepheka kukhokelela ekubeni abanye abasebenzi bakhethe ukufudukela kwizikhundla ezihlawulwa kakhulu. Inxalenye yesicwangciso sokuphuculwa kokunikezelwa kweenkonzo seLMNK iquka ukujongana noku kunokwenzeka ngokugxila kwimpilo-ntle yabasebenzi nokunikezela ngenkuthazo engeyiyo eyimali enegalelo ekwakheni inkcubeko esempilweni nexabisekileyo yombutho neyeqela. Amaphulo afana nendlela yoqeqesho loLawulo oluBonelekileyo, eyenziwa ngeSPQK, inike izicwangciso nokuzithemba ngaphakathi kweqela ukuphucula ukunikezelwa kweenkonzo. Utshintsho olunjalo lomgangatho kwimeko yomsebenzi aluzukunceda kuphela imeko yokuhanjiswa kweenkonzo zangaphandle kwixesha elide kodwa imeko yokuhanjiswa kweenkonzo zangaphakathi.

2.1.1 Ushwankathelo lwezicelo, iingxelo zokuhlolwa kwendawo kunye nemibuzo

Ngelixa iMZLMS ibonelela ngemisebenzi eyahlukeneyo ekufuneka yenziwe ligunya lezibonelelo zelifa lemveli lephondo, uninzi lomsebenzi weLMNK usabandakanya ukuqhubekeka kwezicelo phantsi kwemiqathango yeSahluko II soMthetho. Ebudeni bonyaka ophononongwayo, i-LMNK iqwalasele izicelo zelifa lemveli eziyi2 218.

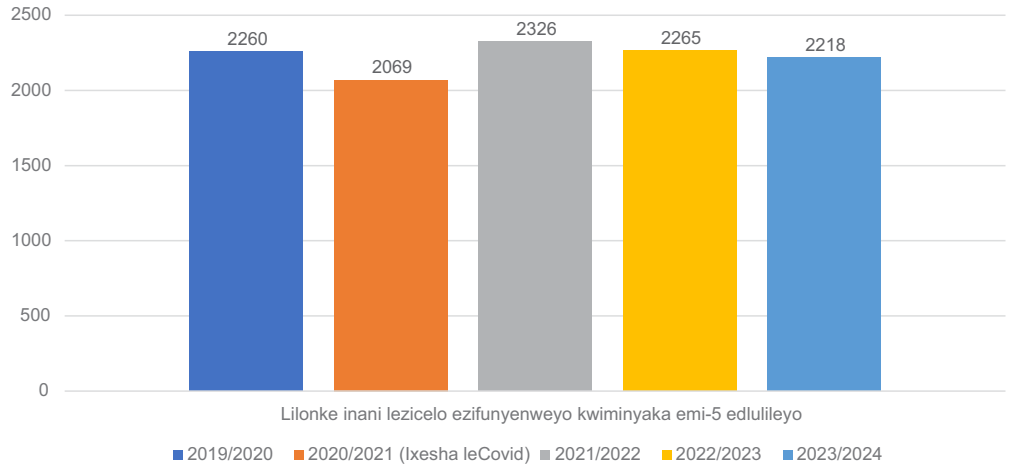
Inkqubo yokuhlola indawo elungelelanisiweyo yenziwa ngamagosa eLMNK, evavanya ngokukodwa imeko yeemyuziyam kwiphondo. Olu hlolo lunceda abaphathi bemyuziyam kunye neebhodi zabo ekujonganeni neemfuno zolondolozo kwisiza, ezinokucwangciselwa ngokufanelekileyo ekulondolozweni kwemyuziyam kunye nemithombo yelifa lemveli. Ngenxa yomlilo owenzeke kwingingqi yaseAgulhas, amagosa ahlola iNLMP, iHotagerklip, aza anxibelelana nabanikazi kunye neSAHRA ukuze afumane izicwangciso ezikhuselekileyo nezokubuyiselwa kwexesha elide kule sayithi. Ngaphezu koko, i-LMNK yenze uhlolo lwesayithi ye-NLMP ngokuhambiselana nenjongo yayo ye-CSN kunyaka-mali yaza yahlola imisebenzi engekho mthethweni exeliweyo.

Olu hlolo lulandelayo lwenziwe njengenxalenye yesalathiso sesicwangciso sokusebenza sonyaka, kunye neengxelo eziqulunqiweyo ezivavanya iimfuno zelifa lemveli leendawo: Imyuziyam yasePaarl, iMyuziyam Yezonyango yaseKapa, iHotagerklip eStruisbaai, iMyuziyam yaseMontagu, iMyuziyam yaseBredasdorp, kunye neLime Kiln eJacobus Kraal. Ezi ngxelo zisetyenziselwe ukuqalisa ukusebenzisana ngakumbi nabanikazi bezindlu malunga naluphi na ukulungisa nolondolozo olufunekayo. Ukusebenzisana ngokuphumelelayo nabanikazi ngeendawo ezahlukeneyo eziphantsi kolawulo lwabo, ezikhuselwe ngokusesikweni, kuyaqhubeka.

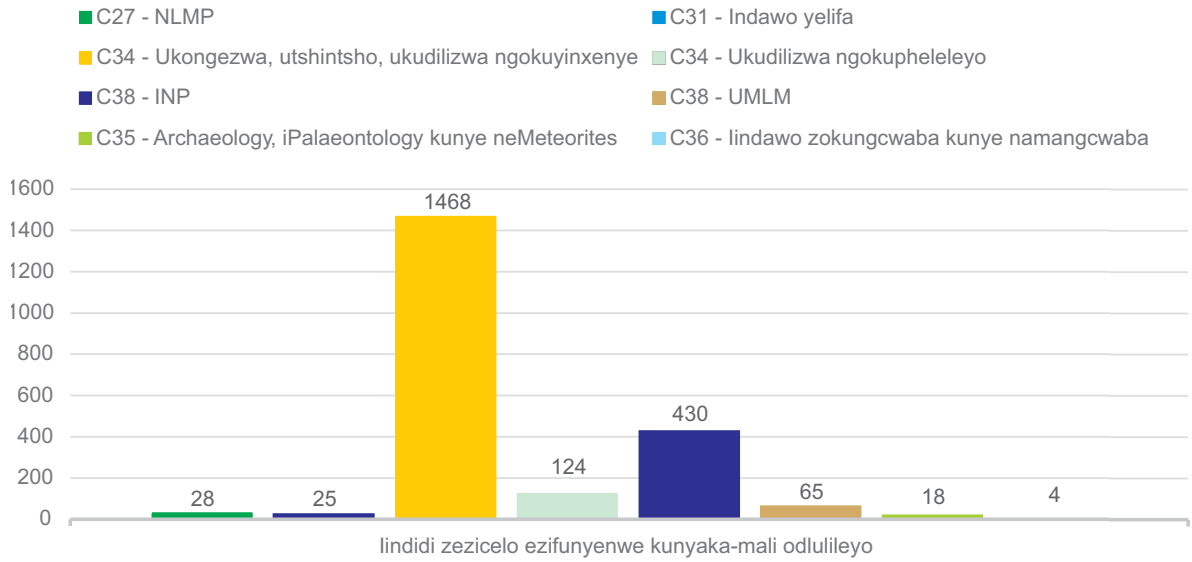
2.1.2 Inani lezicelo ngonyaka

Uninzi lwezicelo yayizicelo zophuhliso ezinxulumene notshintsho, ukongezwa, okanye ukuchithwa ngokupheleleyo kwezakhiwo ezindala kuneminyaka engama-60 ngokwecandelo 34 le-MZLMS. Kwizicelo ezi-2 218 eziqhutywa yi-HWC, ezingama-84 yayizicelo ezinxulumene nolawulo lweeNdawo zeLifa leMveli lePhondo, kwaye kufunyenwe izicelo ezili-18 zemvume yokumba okanye uphando lweendawo zezinto zakudala okanye ze-paleontological okanye izinto. Ngaphezu koko, izicelo zophuhliso, Izaziso zeNjongo yokuPhuhlisa, kunye noVavanyo lweMpembelelo yeLifa leMveli zaba ngama-430 nama-65, ngokulandelelana.

Igrafu kumzobo 2 ibonisa inani lezicelo ezifunyenwe kwiminyaka emihlanu yemali edlulileyo kwaye igrafu kumzobo 3 ibonisa iintlobo zezicelo ezifunyenwe yi-LMNK:



Umzobo 2: Inani lezicelo ezifunyenweyo kule minyaka mihlanu yemali idlulileyo



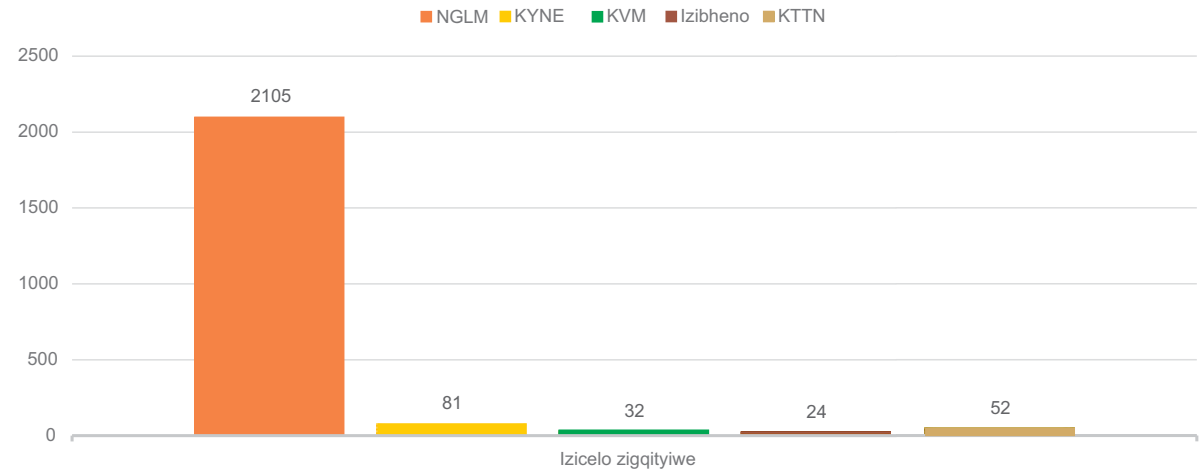
Umzobo 3: Iindidi zezicelo ezifunyenwe yi-LMNK

2.1.3 Ukuqhubekeka kwezicelo ziiKomiti zeHWC

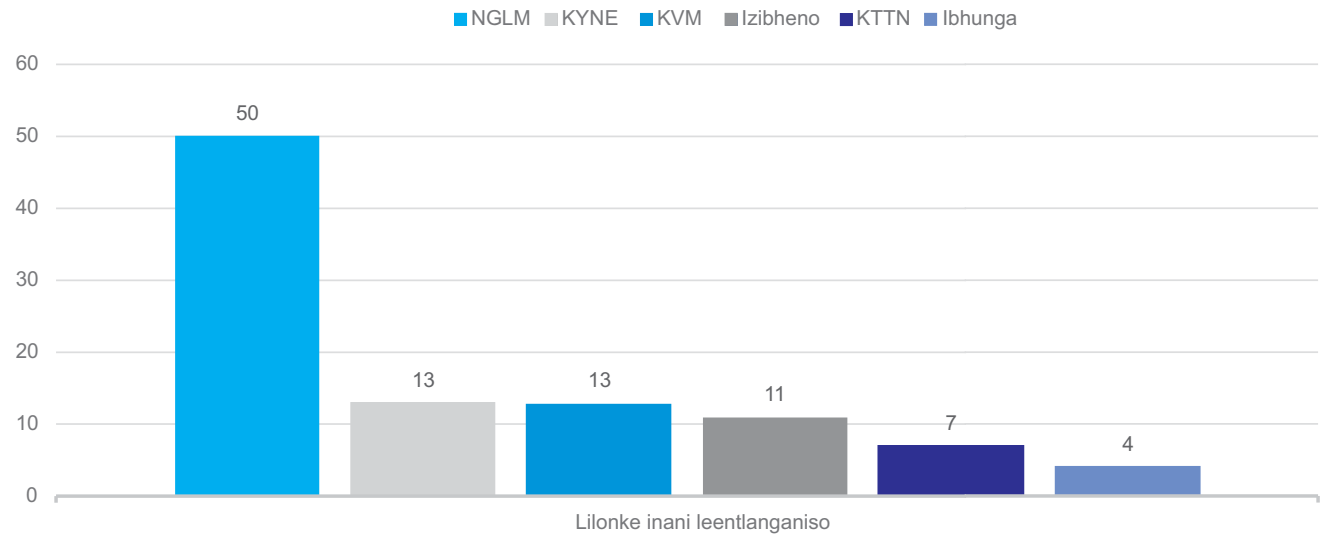
Izicelo eziya kwi-LMNK ziqhutywa zezi komiti zilandelayo: IKomiti Yokusingqongileyo Neendawo Ezakhiweyo (KYNE), Ikomiti Yeziveliswano (KY), Yokugreyida Nokutolika (KTTN), IKomiti yoVavanyo lweMpembelelo (KVM), iKomiti Yezibheno, IiNtlanganiso zamaGosa eLifa leMveli (NGLM). Ii-NGLM ziquka ikomiti yabasebenzi abavela kwiSebe, bancedisa ekusebenzeni kwe-LMNK, kwaye bathunywe liBhunga le-LMNK ukwenza izigqibo malunga nezicelo zemvume ezingeniswe kwi-LMNK. I-KYNE, i-KTTN, i-KVM, kunye neKomiti Yezibheno zinamalungu oluntu atyunjiweyo ngokuvumelana komntu wonke ukuba atyunjwe. La malungu anezakhono eziyimfuneko kunye nobuchule belifa lemveli ukunceda iBhunga ngomsebenzi walo.

Ii-ajenda zazo zonke iintlanganiso zekomiti zifakwa kwiwebhusayithi ye-LMNK kwaye zisasazwa kumaqela anqwenela ukuya kwiintlanganiso kwaye athathe inxaxheba kwiingxoxo. Igrafu engezantsi (Umzobo 4) ibonisa ipesenti yezicelo eziqwalaselwe yikomiti nganye, ebonisa inani leentlanganiso ezibanjwe yikomiti nganye ukwenza izigqibo kwizicelo. Inani elipheleleyo leentlanganiso zekomiti zonyaka yayiyi-101 (ezimbini ngaphezulu kweenjongo ezicwangcisiweyo zeentlanganiso ze-99). Uninzi lweentlanganiso kulo nyaka ziquka iiNtlanganiso zamaGosa amaLifa, njengoko kunjalo kwezi ntlanganiso apho uninzi lwezicelo kwi-LMNK zigqityiwe, njengoko kubonisiwe kumanani 3 no-4. Kwenziwe umgudu odibeneyo wokunciphisa inani lamatyala abhekiswe kwezinye iikomiti, kugxilwe kwimimiselo

yelifa lemveli engenangxabano enokujongana nayo ngokukhawuleza. Izifundo ezivela kuLawulo lweLean zinike iqela ulwazi olungakumbi ngokunciphisa umthwalo weentlanganiso zee-NGLM nokuqhubeka nokuphucula iinkonzo zabenzi-sicelo kwinkqubo yokuvunywa kwelifa lemveli kwi-LMNK.



Umzobo 4: Inani lezicelo eziproseswe yiLMNK



Umzobo 5: Ipesenti yeentlanganiso ezibanjwa yiKomiti nganye yeLMNK

2.1.4 Inkqubo yezibheno zangaphakathi

ICandelo 49 leMZLMS lifuna ukuba iLMNK iseke inkqubo yangaphakathi yezibheno, ekufuneka iqwalaselwe liBhunga okanye yiKomiti Yezibheno. Imigaqo eyenziwe yi-LMNK imisela ukuba iKomiti yeZibheno kufuneka ibe ngamalungu amabini eBhunga kwaye ukuya kuthi ga kumalungu amathathu ongezelelweyo. IKomiti Yezibheno iqwalasela izibheno zalo naliphi na iqela kwisicelo (umfaki-sicelo okanye abantu abanomdla nabachaphazelekayo) abangonelisekanga sisigqibo senye yeekomiti ze LMNK. Ebudeni bonyaka-mali ophononongwayo, zizonke izicelo zezibheno eziyi-24 zafakwa kwiKomiti Yezibheno. Izibheno ubukhulu becala yayizizicelo zecandelo 34 ezinxulumene nezakhiwo ezingaphezulu kweminyaka engama-60. Kwakukho nezibheno ngokuchasene nokukhutshwa kweemvume zezinto zakudala ngokwecandelo 35 le-MZLMS.

2.1.5 Izibheno kwiNkundla Ezimeleyo yeLifa leMveli

Ukuba naliphi na ilungu loluntu okanye umfaki sicelo akanelisekanga sisigqibo seKomiti Yezibheno, unethuba lokudlulisela isibheno sakhe kuMphathiswa weMicimbi yeNkcubeko neMidlalo ngokwecandelo 38(6) nelama-49 le-MZLMS. UMphathiswa (uGunyaziwe oLawulayo) unikwe amandla okuseka iNkundla Ezimeleyo eneengcali ezintathu ezinobuchule kwimicimbi yelifa lemveli okanye umthetho. INkundla yabaPhathiswa izimele kwi-LMNK, kwaye isibheno siviwa njengesibheno esibanzi, nto leyo ethetha ukuba iNkundla inokuqwalasela inkcazelo entsha xa ihlola izizathu zesibheno. Nangona kunjalo, iNkundla ayinakuya ngaphaya komda wento ekhankanywe ngumfaki-sibheno njengezizathu zesibheno. Ngethuba lonyaka-mali ophononongwayo, izigqibo zafakwa kwiNkundla Yomphathiswa Ezimeleyo, apho i-9 yaqwalaselwa kuloo nyaka-mali. Kwizinto eziphulaphulweyo, izigwebo zafunyanwa kwimicimbi eyi-9, apho ezi-6 zazixhaswa yi-LMNK, kwaye isibheno esinye sarhoxiswa ngaphambi kokuxoxwa kwetyala.

2.2. Imeko yombutho

Nge-1 kweyeNkanga 2022, uMphathiswa weMicimbi yeNkcubeko neMidlalo wamisela iBhunga elitsha le-LMNK, njengoko ixesha leminyaka emithathu leBhunga elidlulileyo liphele nge-31 kweyeDwarha 2022. Eli Bhunga litsha linamalungu aneemfaneleko nobuchule obahlukeneyo, ukususela kwizakhiwo, ukucwangciswa kwedolophu, nobunjineli bobume ukuya kulawulo lwezixhobo zelifa lemveli, ishishini nomthetho.

IBhunga elitsha lonyula iikomiti zalo kweyoMdumba 2023 kulandela ikhwelo loluntu lokutyunjwa kunye nokugwetywa kokugqibela kwamalungu. Iikomiti zeKYNE, KVM, KTTN, kunye neZibheno, ezonyulwe nge-1 kweyoKwindla 2023, zisebenze kakuhle, kunye nosihlalo weekomiti abaxela ngomsebenzi wabo kwiintlanganiso zeBhunga zekota nganye. Imimiselo yeekomiti iyahambelana nexesha leminyaka emithathu yeBhunga, eliza kuphela nge-31 kweyeDwarha 2025. Amalungu ekomiti anezakhono kunye nobuchule obufanelekileyo kwimisebenzi yekomiti ebekiweyo njengoko inikezelwe liBhunga. Ii-NGLM kuphela kwekomiti equka abasebenzi abonyulwe yi-SMNM kuphela, enceda iqumrhu ngemisebenzi yalo. Amakhaya athunywe liBhunga ukuba enze izigqibo malunga nezicelo kwi-LMNK.

Ukongezelela kwinkxaso yokusebenza, i-SMNM inikezela ngenkxaso-mali yonyaka kwi-LMNK ukuze ikwazi ukuphumeza MZLMS. Kunyaka ophononongwayo, intlawulo ye-R 1,621,000 yenziwe kwikota yokuqala, kunye nentlawulo yesibini ye-R272,366 eyenziwe kwikota yesine ukuxhasa iqumrhu kumsebenzi walo wokuchonga, ukukhusela, ukukhuthaza nokulawula izibonelelo zelifa lemveli kwiphondo.

I-LMNK iqalile ukuvavanya ingeniso yayo ngokunyusa imali yesicelo semvume ukuze ihambelane nemali ehlawulwa ngamaziko afanayo ukuze iqinisekise ukuba iqumrhu lisebenza ixesha elide. Enye yemali engenayo kukubhataliswa kweemali ezimele zibhatalwe xa kusetyenzwa izicelo zemvume. Le mali inyukayo iqwalasele ukuthunywa kwexesha elizayo kunye nokuqhubekeka kwezicelo zemvume yelifa lemveli kwinqanaba lamagunya asekuhlaleni, nto leyo eza kunciphisa ingeniso yesicelo semvume senkampani. Ulwakhiwo lwangoku lwemali emele ibhatalwe belukho ukususela kweyeKhala 2016, ibe iLMNK yenze uvavanyo olungqonggo ukuze kugqitywe ukunyuka okuqwalaselweyo nokusesikweni ngokusekelwe kwimali emele ibhatalwe yimibutho efanayo. IBhunga leLMNK livumelene nolwakhiwo oluhlaziyiweyo lweemali ezimele zibhatalwe, kwaye lisalinde ukuvunywa ngunondyebo wephondo.

Ngokwemeko yezemali, umngcipheko onxulumene noxanduva oluxhomekeke kwi-LMNK kukuthatha kwayo izigqibo kwizicelo zemvume ngenxa yamanyathelo omthetho anokubakho. Lo mngcipheko uncitshiswe ngokufanelekileyo kwinqanaba lokunyamezela umngcipheko, njengoko umcebisi wezomthetho otyunjiweyo (uSekela Mlawuli) esongamela zonke izigqibo kunye neentlanganiso zeBhunga kunye neeKomiti. Umlawuli Oncedisayo utyunjwe ngempumelelo njengenxalenye yeqela lezomthetho.

Ebudeni bonyaka, ukuqeshwa kwaqhubeka nokuqinisekisa ukuba abasebenzi abongezelelweyo banikezelwa kwi-LMNK njengenxalenye ye-SMNM capacitation yecandelo layo leeNkonzo zoLawulo lweMithombo yeLifa leMveli kwiMyuziyam, iLifa leMveli, kunye Namagama eeNgingqi. Abasebenzi kweli candelo banikezelwe kwiqumrhu, elibandakanya inkxaso yolawulo.

2.3. Uphuhliso oluphambili lwepolisi notshintsho lomthetho

2.3.1 Uphuhliso lwepolisi

Ebudeni bonyaka-mali ezi polisi zilandelayo zaphuhliswa zaza zalungiswa liBhunga:

Ipolisi	Ingcaciso
Ipolisi yoMhloli weLifa leMveli	Injongo yale polisi kukubeka imilinganiselo yokuqeshwa nokuqeqeshwa kwabaHloli beLifa leMveli, ukuqhuba uhlolo, nokuqinisekisa ukuthotyelwa kweCandelo 50 leNHRA.
Inkqubo yokukhululwa kwendawo echaziweyo yemimiselo ye-C34 ye-MZLMS	Injongo yale nkqubo kukuvumela ukukhululwa kwemimandla ethile yejografi kwimfuneko yokufumana imvume ngokwe-S34 ye-MZLMS ukunciphisa inani lezicelo ezivavanywe liLifa leMveli leNtshona Koloni (LMNK) nokubonelela ngokuqiniseka kwabo banokuba ngabathengi nabaphuhlisi. Olu khululo luza kusebenza kwindawo echongiweyo engathathwa njengelifa lemveli eyaneleyo ukuze kuthethelelwe ukukhuselwa ngokusesikweni njengendawo yelifa lemveli, kwaye ngoko ikwazi ukuphuhliswa ngaphandle kwemvume. Naziphi na izibonelelo zelifa lemveli kummandla zingabekwa kwirejista yelifa lemveli, ngaloo ndlela ziqinisekise ukukhuselwa kwazo.

2.3.2 Izityholo zolwaphulo-mthetho

Inombolo yetyala	Igama letyala	Ubume
76/5/2015	I-State v L Raymond enxulumene ne-191 Main Road, Paarl (Indawo yeLifa leMveli lePhondo).	Ityala laxoxwa ngooMantyi kwiNkundla yasePaarl apho ummeli we-LMNK wanikela ubungqina. Lo mbandela uhlehliselwe umhla we-9 kweyeKhalai 2021. Lo mbandela waphinda wahlehliselwa kwi-4 kweyeDwarha 2021 ngenxa yeMigaqo ye-Covid-19 waphinda wahlehliselwa kwi-24 kweyoMdumba 2022 waze waya kwi 14 kweyeKwindla 2022 ukubeka umhla wokugqibela wokuxoxwa komcimbi nge-10 kweyeCanzibe 2022. Lo mbandela waphinda wahlehliselwa ukuya kutsho nge-20 kweyeSilimela 2022. Emva koko kwabanjwa intlanganiso phakathi koMantyi nommangalelwa. Emva koko iLifa leMveli iNtshona Koloni laziswa ukuba ityala lirhoxisiwe, ngaphandle kokunika izizathu zokurhoxa. Izizathu zokurhoxa zifunwa kwiNkundla kaMantyi.

2.3.3 Imicimbi yeHWC kwiNkundla

Ebudeni bonyaka-mali ophantsi kohlolo lwe-LMNK uye wabandakanyeka kwezi zenzo zilandelayo zenkundla:

Inombolo Yetyala	Inkundla	Umbandela	Ubume
46055/15	INkundla Ephaka-mileyo yakuMntla weGauteng	I-Midnight Storm Investments 170 (Pty) Ltd v UMphathiswa wezoBugcisa kunye neNkcubeko kunye nabanye	Ummangali kule meko wafuna imbuyekezo kuRhulumente nakwi-HWC evela ekubhengezweni kwendawo yomhlaba wabo njenge-PHS (I-Baboon Point NLMP e-Elandsbaai). Abamangali babanga ukuba esi sibhengezo siwahlambulule ngokufanelekileyo amalungelo abo okuphuhlisa umhlaba kwaye oko kwakufana nokuba kukukhutshwa okwakhayo okanye ukuthatha ngokungekho mthethweni amalungelo abo obunini njengoko bekhuselwe yi-s25 yoMgaqo-siseko. Kungenjalo, bacela isigwebo sokuba NLMP ingavumelani nomgaqo-siseko kuba igunyazise ukuthathwa kwamalungelo obunini ngaphandle kwembuyekezo.

			INkundla ifumanise ukuba esi sibhengezo sisemthethweni kwaye asizange sifane nokuthathwa ngendlela eyakhayo. INkundla ikwafumene ukuba ukukhuselwa kwamalungelo epropathi ngokwemigaqo ye-s25 yoMgaqo-siseko akuphelelanga kodwa kuxhomekeke kumalungelo omdla woluntu. Isigwebo sabhenelwa. Umenzi-sicelo emva koko waya kwi-LMNK ukuphanda isivumelwano esicetywayo kwaye ukwinkqubo yokungenisa isicelo esilungisiweyo kwi-LMNK. Inkqubo yesibheno inqumamisiwe kusalindwe iziphumo zesicelo.
14894/17	INkundla ePhaka-mileyo yeNtshona Koloni	I-Exclusive Access Trading 570 (Pty Ltd) v uSihlalo, iNkundla Ezimeleyo, uMphathiswa weMicimbi yeNkcubeko kunye neMidlalo kunye neLifa leMveli eNtshona Koloni	Isekwinqanaba lokucenga

2.4. Inkqubela phambili ekufezekiseni iimpembelelo zamaziko neziphumo

I-LMNK ilungelelanise isicwangciso sayo sobuchule kunye nesicwangciso sokusebenza kunye Umbono wePhondo Izinto Eziphambili Eziphefumlelweyo ngokwemeko yegunya layo elisemthethweni lokuchonga, ukukhusela, ukugcina, ukulawula, nokukhuthaza izibonelelo zelifa lemveli ngokoMthetho weZibonelelo zeLifa leMveli leSizwe (uMthetho 25 ka-1999). Impembelelo yobuchule ekujoliswe kuyo “kukugcina nokukhuthaza izibonelelo zelifa lemveli ezakha imvakalelo yokubandakanywa kwezentlalo negalelo ekukhuleni koqoqosho.” Izalathisi zesiphumo zibonisa ulawulo oluhlangeneyo lwezibonelelo zelifa lemveli, kunye nesalathiso sokuqala sesiphumo esijongene nokukhuselwa kwezibonelelo zelifa lemveli nesibini esijolise kulawulo lwezibonelelo zelifa lemveli ngokunyusa.

Kulo nyaka uphelileyo, kuye kwakho iziphumo ezanelisayo ngokuphathelele ezi zalathisi zendlela yokusebenza, njengoko zonke izinto ekujoliswe kuzo kwiCwangciso Sokusebenza Sonyaka esijongwayo zafezekiswa. Inye into ekujoliswe kuyo igqithisiwe: inani leentlanganiso zeBhunga nezeKomiti ezibanjelwe ukwenza izigqibo ngokwe-MZLMS. Ukongezelela, iMephu yeNdlela yokuPhucula ukuNikezelwa kweNkonzo isebenza njengesixhobo sokulandelela ukusebenza kwemephu yendlela yokuphucula, igxininisa indlela yokunikezelwa kweenkonzo ezijolise kubemi ukwandisa amandla, ukukhuthaza ilifa lemveli, nokuphucula ukusebenza kakuhle.

3. ULWAZI LWENTSEBENZO NGENKQUBO: IINKONZO ZOLAWULO LWEZIBONELELO ZELIFA LEMVELI

3.1 Inkqubo/umsebenzi/injongo

Injongo yeLifa leMveli eNtshona Koloni kukucebisa uMphathiswa malunga nokuphunyezwa koMthetho weZibonelelo zeLifa leMveli leSizwe (uMthetho 25 ka-1999) kwaye ngokwenza njalo, ukukhusela nokulawula imithombo yelifa lemveli yeNtshona Koloni.

Izalathisi eziphambili zendlela yokusebenza ezicwangcisiweyo neempumelelo zokwenyani.

Ukuphicothwa Kwendlela Oqhuba Ngayo Ngokwenene									
Inombolo	Isiphumo	Umphumo	Isalathiso sokuphuma	Ukuphicothwa Kwendlela Oqhuba Ngayo Ngokwenene	Ukuphicothwa Kwendlela Oqhuba Ngayo Ngokwenene	Injongo Yonyaka Ecwangcisiweyo	**Impumelelo Eyiyo	Ukuphambuka ekujoliswe kuko okucwangcisiweyo ukuya kwimpumelelo eyiyo	Izizathu zokuphambuka
				2021/22	2022/23	2023/24	2023/24	2023/24	
1.1	Ulawulo oluhlangeneyo lwezibonelelo zelifa lemveli eNtshona Koloni.	Iipolisi; imigaqo; izikhokelo okanye imigaqo-nkqubo ephuhliswe yaza yavunywa.	Inani leepolisi, imigaqo, izikhokelo okanye imigaqo evunywe liBhunga.	1	1	1	2	+1	Ikhowudi Yokuziphatha ihlaziyiwe ngokwecebo langaphakathi loPhicotho.
1.2	Ulawulo oluhlangeneyo lwezibonelelo zelifa lemveli eNtshona Koloni.	Uhlolo lwendawo olwenziwe yi-LMNK.	Inani lokuhlolwa kwendawo kwiindawo zelifa lemveli zephondo.	4	4	7	7	-	
1.3	Ulawulo oluhlangeneyo lwezibonelelo zelifa lemveli eNtshona Koloni.	Iintlanganiso ezicwangcisiweyo zebhunga le-LMNK kunye neekomiti ukuze kuphunyezwe i-MZLMS.	Inani leentlanganiso zeBhunga kunye nekomiti ezibanjelwe ukwenza izigqibo ngokwe-MZLMS.	117	111	99	101	+2	Iintlanganiso ezimbini ezongezelelekileyo ziye zabanjwa ngaphezulu kweendibano zonyaka eziyi-99, ukuze kuqinisekiswe ukuba izicelo zemvume zihoywa lingekapheli ixesha elisemthethweni.

Ukuphicothwa Kwendlela Oqhuba Ngayo Ngokwenene									
Ino-mb-olo	Isiphumo	Umphumo	Isalathiso sokuphuma	Ukuphi-cothwa Kwe-ndlela Oqhuba Ngayo Ngokwe-nene	Ukuphi-cothwa Kwe-ndlela Oqhuba Ngayo Ngokwe-nene	Injongo Yonyaka Ecwa-ngci-siweyo	**Impu-melelo Eyiyo	Ukupha-mbuka ekujoli-swe kuko okucwa-ngcisi-weyo ukuya kwimpu-melelo eyiyo	Izizathu zokuphambuka
				2021/22	2022/23	2023/24	2023/24	2023/24	
1.4	Ulawulo olu-hlangeneyo lwezibone-lelo zelifa lemveli eNtshona Koloni.	Ukuqaphela ukuba isayithi yindawo yelifa lemveli yephondo ngokubhengezwa kwesiganeko sokwazisa	Inani leziganeko zelifa lemveli zephondo zokukhuthaza izibonelelo zelifa lemveli.	2	2	4	4	-	
1.5	Ulawulo olu-hlangeneyo lwezibone-lelo zelifa lemveli eNtshona Koloni.	Iindibano zocweyo okanye iintlanganiso ezibanjelwe ukwenza ulwazi malunga nokubaluleka kokugcina izibonelelo zelifa lemveli kunye nolawulo iimpembelelo zezo zixhobo.	Inani leenkqubo ezilungise-lelwe ukukhuthaza ulawulo lwezixhobo zelifa lemveli.	4	4	4	4	-	

Iqhinga lokuphumelela kwindawo enentsebenzo esezantsi

Iqumrhu lifikelele kuzo zonke iinjongo zalo zonyaka ophononongwayo. Isalathiso sesiphumo “Inani leendawo zelifa lemveli ezikhuselwe ngokusesikweni” Isalathiso sesiphumo “Inani leentlanganiso zeBhunga neekomiti ezibanjelwe ukwenza izigqibo ngokwe-MZLMS” ngenjongo yonyaka engama-99, sagqithiswa ziintlanganiso ezimbini ezinempumelelo eyi-101. Kwakungekho ndawo yokungasebenzi kakuhle kwenkampani kunyaka ophononongwayo.

Inkqubo / Inkqutyana	Ungenelelo	Indawo (Iphondo/ Isithili/ umasipala wase-kuhlaleni) (Apho kuno-kwenzeka)	Inombolo yabaxhamli (Apho kuno-kwenzeka)	Ukwahlulwa Kwabaxhamli (Apho Kuno-kwenzeka)	Ulwabiwo-mali olupheleleyo ngongenelelo ngalunye (R'000)	Uhlahlo-lwabiwo mali olusetyenziswe ngongenelelo	Igalelo kwiZiphumo kwi-app (apho kusebenza khona)	Iziphumo kwangoko
Ayikho								

Ukudibanisa indlela ekuqhutywe ngayo nebhajethi

IQumrhu lifikelele kuzo zonke iinjongo zalo zentsebenzo ezazixhaswa yinkcitho yonyaka ophononongwayo.

kqubo	2023/24			2022/23		
	Ibhajethi	Okona inkcitho	(Ngaphezulu)/ ngaphantsi inkcitho	Ibhajethi	Okona inkcitho	(Ngaphezulu)/ ngaphantsi inkcitho
	R`000	R`000	R`000	R`000	R`000	R`000
Izinto neenkonzo	2 727	2 722	5	2 648	1 585	1 063
EWONKE	**2 727**	**2 722**	**5**	**2 648**	**1 585**	**1 063**

4. UKUQOKELELWA KWENGENISO

Umthombo Wengeniso	2023/24			2022/23		
	Ukuqi-kelela	Imali eyiyo eqokelelweyo	(Ngaphezulu)/ phantsi kwengqokelela	Ukuqi-kelela	Imali eyiyo eqokelelweyo	(Ngaphezulu)/ phantsi kwengqokelela
	R`000	R`000	R`000	R`000	R`000	R`000
Enye Ingeniso Yokusebenza	824	845	*(21)	750	1 791	(1 041)
Ukubhatala Ngokudlu-liselwa	1 621	2 195	**(574)	1 573	1 573	-
Ingeniso yenzala	282	830	***(548)	361	462	(101)
Enye ingeniso engafa-kwanga rhafu	-	-	-	0	25	(25)
IYONKE	**2 727**	**3 870**	**(1 143)**	**2 648**	**3 815**	**(1 167)**

** Ukwahluka kubangelwa Zizicelo zeLifa leMveli ezifunyenweyo ezingakumbi kunokuba bekulindelwe.*

*** Kunyaka ophantsi kohlolo kufunyenwe inkxaso-mali eyongezelelweyo kwiSebe leMicimbi yeNkcubeko neMidlalo kwiprojekthi ethile kwaye inxalenye yesibini yenkxaso-mali Yoonozakuzaku baseMerika ifunyenwe kwiprojekthi yaseDiepkloof.*

****Ukwahluka kubangelwe kukunyuka kwexabiso lenzala lonyaka ophononongwayo.*

4.1. Utyalo mali

Akusebenzi

INDAWO YEPANNICAL POINT YINDAWO YELIFA LEMVELI YEHLABATHI ENTSONKOTHILEYO

ICANDELO C: ULAWULO

1. INTSHAYELELO

Ulawulo lwenkampani luquka iinkqubo neesistim apho iinkampani zikarhulumente zijoliswe khona, zilawulwa zizee ziphendule khona. Ukongezelela kwiimfuno zomthetho ezisekelwe kumthetho osebenzayo wequmrhu likarhulumente, noMthetho Weenkampani, ulawulo lweenkampani ngokuphathelele iinkampani zikarhulumente luyasetyenziswa ngemiyalelo yoMthetho Wolawulo Lwezimali Zoluntu (MLMZ) kwaye luqhutywa ngokuhambelana nemigaqo ekwiNgxelo KaKumkani Ngolawulo Lweenkampani.

IPalamente, iGunya eliLawulayo kunye ne-Akhawunti yequmrhu likarhulumente linoxanduva lolawulo lwenkampani.

2. IIKOMITI ZEPOTFOLIYO

Iikomiti zePalamente yePhondo ezijongene neLifa leMveli leNtshona Koloni yiKomiti eZimeleyo yoLawulo lwamaPolisa, uKhuseleko loLuntu kunye neMicimbi yeNkcubeko kunye neMidlalo, kunye neKomiti eZimeleyo yeeAkhawunti zikaRhulumente (KZAR).

Intlanganiso	Isihloko
Ikomiti Esisigxina Yokongamela Amapolisa,Ukhuseleko Lwabantu Nemicimbi Yenkcubeko Nemidlalo	
31 eyeDwarha 2023	Ingxoxo ngengxelo yonyaka ka2022/23 yeDCAS namaQumrhu ayo
29 eyeNkanga 2023	Ingxoxo ngeVoti 13 yoLungelelwaniso lweNK 2023
13 eyoKwindla 2024	Ingxoxo ngeVoti 13 Ulwabiwo lweNK 2024

Izigqibo zeKZAR

Akukho zigqibo zipapashiweyo kwiSebe.

Amaqumrhu eSebe ayenezi zinto zilandelayo kwiKomiti yeeAkhawunti zePhondo:

Intlanganiso	Isihloko
IKomiti yeeAkhawunti yePhondo	
31 EyeDwarha 2023	Ingxoxo ngeNgxelo yoNyaka ka-2022/23 yeKomiti yeeLwimi yeNtshona Koloni, iKhomishini yeNkcubeko yeNtshona Koloni kunye neLifa leMveli yeNtshona Koloni.

3. IGUNYA ELILAWULAYO

Igunya Elilawulayo lenze uxanduva lokongamela ngokubeka esweni inkcazelo yezemali neyokungabi yezezimali ngeli xesha lijongwayo. Ezi ngxelo zilandelayo zithunyelwe ngenjongo yokubeka esweni:

Ingxelo Yendlela Oqhuba Ngayo Kwikota	31 EyeKhala 2023; 31 EyeDwarha 2023; 31 EyoMqungu 2024; 30 UTshazimpuzi 2024
Ingxelo Yokubeka Iliso Kunyaka	31 EyeKhalai 2023; 31 EyeDwarha 2023; 31 EyoMqungu 2024; 30 UTshazimpuzi 2024

4. IGUNYA LOBALO-MALI / IBHODI

4.1 Intshayelelo

IBhunga lisekwe ngokwemigaqo yoMthetho weZibonelelo zeLifa leMveli weSizwe, 1999, kunye nemimiselo epapashwe njengeSaziso sePhondo 336 se25 kweyeDwarha 2002. Ibhunga lonyulwa ixesha leminyaka emithathu.

4.2 Indima yeBhodi imi ngolu hlobo lulandelayo

IBhunga liGunya Elilawulayo negunya lokuthatha izigqibo malunga nemiba yepolisi nazo zonke iindawo zokuthatha izigqibo ngokwe-MZLMS ezingazange zinikezelwe kwiikomiti zayo, abasebenzi okanye oomasipala.

Ebudeni bonyaka ophononongwayo eli qumrhu belinamabhunga amabini anemigqaliselo edibeneyo.

Ixesha leBhunga elidlulileyo liphele nge31 kweyeDwarha 2022 kwaye iBhunga langoku lachongwa nge1 kweyeNkanga 2022 kwaye ixesha labo lokusebenza liza kuphela nge31 kweyeDwarha 2025

4.3 Umqulu Webhodi

Ilifa Lemveli laseNtshona Koloni alinayo itshatha esemthethweni kodwa ikhokelwa nguMthetho weZibonelelo zeLifa leMveli leSizwe (uMthetho 25 ka1999).

Ukubunjwa kweBhunga langoku (elityunjwe ukususela nge-1 kaNovemba 2022 ukuya nge-31 ka-Okthobha 2025)

Igama	Ukutyunjwa (ngokwesa-khiwo seKhomishini yeQumrhu lika-Rhulumente)	Umhla ochongiweyo	Umhla Wokurhoxa	Iimfanelo	Indawo yobuchule	IBhodi yoLawulo (Dwelisa amaqumrhu)	Ezinye Iikomiti okanye amaQela oMsebenzi (umzekelo. g. Ikomiti yoPhicotho/ yoMphathiswa iqela lomsebenzi)	Inani Lee-ntlanga-niso Ukuba-khona
UReyhana Gani	Usihlalo	17 EyeNkanga 2022	Ayikho	Umgcini-mali Ochongiweyo	Ezezimali, uphicotho lwangaphakathi nolwangaphandle, ulawulo lomngcipheko, i-IT, Ingxelo yoLuleko nokuSebenza, I-APP, i-Stategy	Ayikho	Ayikho	4
URon Martin	Ilungu	17 EyeNkanga 2022	Ayikho	Isatifikethi seNdlela yeMbali yoMlomo (iNqanaba le-Honours); Idiploma yePost Graduate kwiMyuziyam kunye neziFundo zeLifa leMveli (iNqanaba le-Honours)	Ulawulo lweMithombo yeLifa leMveli; Inkumbulo; izenzo zomthonyama; iimbali ezifihlakeleyo	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	KTTN	12
UMandla Mdludlu	Ilungu	17 EyeNkanga 2022	Ayikho	I-Bluris, i-LLB, iSatifikethi soMthetho wabasebenzi	Umthetho kunye nomthetho weNdlu	IKomiti yoPhicotho (uMasipala weOverstrand); I-TVET yoNxweme lwaseNtshona; NHBRC; HPCSA	IZIBHENO (Elinye ilungu)	4
UCorlie Smart	Ilungu	17 EyeNkanga 2022	Ayikho	BProc; LLM	Umthetho welifa lemveli kunye nokuqulunqwa kwepolisi	I-Belvidex PTY LTD	IZIBHENO	13

Igama	Ukutyunjwa (ngokwesa-khiwo seKhomishini yeQumrhu lika-Rhulumente)	Umhla ochongiweyo	Umhla Wokurhoxa	Iimfanelo	Indawo yobuchule	IBhodi yoLawulo (Dwelisa amaqumrhu)	Ezinye Iikomiti okanye amaQela oMsebenzi (umzekelo. g. Ikomiti yoPhicotho/ yoMphathiswa iqela lomsebenzi)	Inani Lee-ntlanga-niso Ukuba-khona
UHeidi Boise	Ilungu	17 EyeNkanga 2022	Ayikho	I-Btech kwi-Architectural Technological and Planning Geomatics: M Phil Conservation Built Environment	Ulawulo lwelifa lemveli nemicimbi yepolisi	I-Patrimoint Concept	KYNE	14
USiphiwo Mavume-ngwana	Ilungu	17 EyeNkanga 2022	Ayikho	Idiploma yeSizwe: Ulawulo lweNtengiso	Iindawo zenkcubeko; Idolophu kunye nocwangciso	IGunya loTywala leNtshona Koloni	KYNE	10
UDennis Belter	Ilungu	17 EyeNkanga 2022	Ayikho	I-MCommPM - IPgrad Dip	Injineli Yesakhiwo	Iinjineli zokubonisana zeGadomski	KYNE	16
UGregory Ontong	Ilungu	17 EyeNkanga 2022	Ayikho	I-PTD, i-BTheology, i-MCRP (i-Master of City and Regional Planning) , i-MPhil (uLondolozo lweNdalo eyakhelweyo)	ilifa lemveli elingabonakaliyo elinxulumene nokusingqongileyo, ukuchongwa, ukukhuselwa kunye nokugcinwa	Iimyuziyam Zikazwelonke ZaseTsong zaseMzantsi Afrika, ePitoli kunye nelungu leKomiti e-ECPHRA	IZIBHENO	15

Uluhlu lwamalungu eKomiti 2023 - 2025

Ikomiti	Inani leentlanganiso ezibanjelweyo	Inani lamalungu	Igama lamalungu
KYNE	13	7	UDennis Belter (uSihlalo) UGraham Jacobs UShawn Johnston UHelene van der Merwe Siphiwo Mavumengwana UHeidi Boise UAthi Njoba (urhoxe nge-8 kweyoMnga 2023)
Izibheno	11	5	UGregory Ontong (uSihlalo) UNicholas Baumann UAndrew van Graan UStuart Hermansen UCorlie Smart UMandla Mdludlu (Elinye ilungu)
KTTN	7	9	URon Martin (uSihlalo) UWandile Kasibe (urhoxe nge-6 kweyoMnga 2023) UGlynn Alard (urhoxe nge-29 kweyoMdumba 2024) UJenna Lavin ULaura Malandri UJacob Cloete (otyunjwe nge-22 kweyoMdumba 2024) UEmmylou Bailey (otyunjwe nge-22 kweyoMdumba 2024) ULynn Michelle Abrahams (otyunjwe nge-22 kweyoMdumba 2024) URobyn Humphreys (otyunjwe nge-22 kweyoMdumba 2024)
KVM	13	8	UDavid Gibbs (uSihlalo) UDave Saunders USarah Winter UChefferino Fortuin UKaty Smuts USamantha Lee UJohn Wilson-Harris (otyunjwe nge-21 kweyeSilimela 2023) UAntonia Malan (otyunjwe nge-22 kweyoMdumba 2024)

Imbuyekezo yamalungu ebhunga kunye nekomiti

Iiphakheji zenzuzo yenkonzo kubaphathi beofisi yeziko elithile elisemthethweni kunye namanye amaziko zichazwa nguMphathiswa wezeMali kwaye zichazwe kwiSetyhula yoNondyebo wePhondo. Umlinganiselo woSihlalo wesigqeba yi-R556.00 ngeyure, umlinganiselo woSihlalo weKomiti yi-R486.00 ngeyure kwaye umlinganiselo wamalungu yi-R337.00 ngeyure.

Ifani	Unobumba Wokuqala Wegama	Umvuzo R`000	Esinye isibonelelo R`000*	Iyonke ** R`000
UBaumann	N	17	1	18
UBelter	D	55	12	67
UBoise	H	39	7	46
UFortuin	C	30	2	32
UGani	R	17	4	21
UGibbs	D	36	7	43

Ifani	Unobumba Wokuqala Wegama	Umvuzo R`000	Esinye isibonelelo R`000*	Iyonke ** R`000
UHermansen	S	11	4	15
UJacobs	G	36	11	47
UJohnston	S	32	12	44
ULavin	J	14	1	15
UMalan	A	11	2	13
UMartin	R	36	5	41
UMavumengwana	S	24	2	26
UMdludlu	M	7	1	8
UMilandri	L	19	2	21
UOntong	T	32	2	34
USaunders	D	30	7	37
USmart	C	20	6	26
USmuts	K	35	19	54
UVan Der Merwe	H	54	10	64
UVan Graan	A	19	1	20
UWinter	S	30	7	37
UWilson-Harris	J	20	2	22
Iyonke		**624**	**127**	**751**

**Ezinye izibonelelo ziquka izithuthi, indawo yokuhlala kunye namabango eenkcukacha apho kusebenza khona.*

***Umvuzo xa uwonke uyahluka ngenxa yamalungu athile asebenza kwikomiti engaphezu kwenye kwaye amanye amalungu aya kutyelelo lwesayithi.*

5. ULAWULO LOMNGCIPHEKO

Ilifa Lemveli leNtshona Koloni lithatha inxaxheba kwiKomiti yoLawulo loMngcipheko kunye nokuziphatha (KLMN) yeSebe leMicimbi yeNkcubeko neMidlalo ukunceda Oganyaziselwe Ubalomali ekwenzeni uxanduva lwayo olunxulumene nolawulo lomngcipheko.

Ipolisi Nenkqubo Yokulawula Umngcipheko Weshishini

ISebe lamkele iPolisi Yolawulo Lomngcipheko Weshishini nge-12 ka-Tshaz'iimpuzi 2021 kwiminyaka-mali ka-2021/22 – 2024/25. Le polisi ichaza ifilosofi yolawulo lomngcipheko ize ithathe, kwinqanaba eliphezulu, iindima noxanduva lwabadlali abahlukeneyo. Inika isiseko senkqubo yolawulo lomngcipheko eyongezwa ngeenkcukacha ezikwisicwangciso.

Isicwangciso soLawulo loMngcipheko woShishino (i-LMS) nesicwangciso sokuphumeza sichaza indlela iQumrhu loLuntu eliza kuyiphumeza ngayo Ipolisi ye-ERM eyamkelwe ngoGunyaziselwe Ubalomali. Eli qhinga le-LMS lichazwa Umgaqo-nkqubo Nesicwangciso Sokulawula Umngcipheko Soshishino Lwephondo (UNSUSL), ngokukhethekileyo njengoko linento yokwenza namanqanaba okubangela umdla, kunye nePolisi yayo ye-LMS neprofayile yomngcipheko.

Imbopheleleko ye-ERMECO

I-KLMN ixela ukuba izithobele iimbopheleleko zayo ezivela kwiCandelo 51 (1) (a)(i) loMthetho woLawulo lweMali kaRhulumente, uMmiselo woNondyebo 3.2.1 kunye neMigaqo yeNkonzo kaRhulumente ka-2016, iSahluko 2, iCandelo 1, 2 no-3. I-KLMN ixele nokuba yamkele iMimiselo Yesalathiso esesikweni efanelekileyo (evunywe nguSihlalo we-KLMN nge-24 kweCanzibe 2022) kwaye ilawula imicimbi yayo ngokuhambelana nale Mimiselo yeSalathiso kwaye ikhuphe zonke iimbopheleleko zayo njengoko ziqulathwe kuyo.

Amalungu e-KLMN

I-KLMN iquka i-AO kunye namalungu akhethiweyo eqela lolawulo lweSebe leMicimbi yeNkcubeko neMidlalo kwaye likhokelwa yiGosa le-Akhawunti leSebe leMicimbi yeNkcubeko neMidlalo. IGosa eliyiNtloko eliLawulayo leLifa leMveli leNtshona Koloni limele iqumrhu kwi-KLMN yeSebe. NgokweMimiselo yayo Yoncomelo, i-KLMN idibene kangangezihlandlo ezine (ukongamela nokunika ingxelo qho ngekota) ebudeni bonyaka ophononongwayo. Uninzi lweentlanganiso bezikho kuwo onke amalungu okanye ummeli wayo.

Ilungu	Isikhundla	Ukubakho
G Redman	IGosa eliNika iNgxelo (uSihlalo)	3
B Rutgers	UMlawuli: Ulawulo lwezeMali (INZ)	4
C van Wyk	UMlawuli oyiNtloko: Imicimbi yeNkcubeko	4
C Sani	UMlawuli: Inkonzo yeThala leencwadi	4
D Esau	USekela-Mlawuli: Ulawulo lwangaphakathi (Intshatsheli yomngcipheko)	3
D Flandorp	USekela-Mlawuli: IQumrhu lezoBudlelwane beNkampani (iGosa lezoKuziphatha)	3
M Janse van Rensburg	UMlawuli: IiMyuziyam, iiNkonzo zeLifa leMveli namaGama eeNgingqi	3
L Bouah	UMlawuli oyiNtloko: Imidlalo noLonwabo	4
N Dingayo	UMlawuli oyiNtloko: Imidlalo noLonwabo	4
S Julie	UMlawuli: Inkonzo Yogcino Lwephondo	4
T Tutu	UMlawuli: Inkxaso yeQhinga noLawulo lokuSebenza	3
D Manuel	UMlawuli: Isaphulelo Semidlalo	3
T Mchunu	UMlawuli: Ubugcisa, iNkcubeko neeNkonzo zoLwimi	1

**Bekusoloko kukho ukumelwa kweyunithi xa amalungu engakwazanga ukuya kwintlanganiso*

Oku kulandelayo sisalathiso samanye amagosa aye kwiintlanganiso ze-KLMN zonyaka ophononongwayo:

Igama	Isikhundla	Ukubakho
L Africa	UNobhala we-KLMN	4
J Boulle	INtloko yoLutsha neNkqubo yasemva kweSikolo	4
N Payne	Umlawuli: Ulawulo Lweenkcukacha Zeshishini	1
G Abdullatief	Umlawuli Obambeleyo: Iinkonzo zoBugcisa, uLwimi kunye neNkcubeko	2
C Scheermeyer	Umlawuli Obambeleyo: IiMyuziyam, iiNkonzo zeLifa leMveli namaGama eeNgingqi	1
N Pietersen	Umlawuli Osabambeleyo,: Isaphulelo Semidlalo	1
A Haq	Umlawuli: Ulawulo Lomngcipheko Weshishini, SyeN	4
C Cochrane	Umcebisi Oyintloko Womngcipheko, SyeN	4
K Abelse	Ulawulo Lomngcipheko Weshishini, SyeN	4
V Simpson-Murray	UMlawuli: Uphicotho Lwangaphakathi, SyeN	3
P De Villiers	USekela Mlawuli: Uphicotho Lwangaphakathi, SyeN	4
M Natesan	USekela-Mlawuli: Iinkonzo zePhondo zoLwaphulo-mthetho, SyeN	4
A Snyder	USekela-Mlawuli: Iinkonzo zePhondo zoLwaphulo-mthetho, SyeN	3

Imisebenzi ephambili ye-KLMN

I-AO yeSebe ngusihlalo weKLMN kunye noSekela-Mlawuli: Ulawulo lwangaphakathi yiNtshatsheli yoMngcipheko wesebe. Xa isenza umsebenzi wayo, i-KLMN yenze le misebenzi ilandelayo ebalulekileyo ebudeni bonyaka:

- Iphonononge iQhinga le-LMS noCwangcisa yokuPhumeza ngaphambi kokucetyiswa yiKomiti yoPhicotho eye yavunywa yiAO neAA;
- Imingcipheko ebekwe esweni yaza yahlolwa kwiindidi ezidityanisiweyo kokubangela umdla, yahlolwa yaza yasetyenziswa ngomnqweno ofanelekileyo womngcipheko nokunyamezelana okukhokelwa yi-PERMPS eyamkelwa nguLawulo oluPhezulu lwePhondo;
- Ixelelwe i-AO naluphi na utshintsho olubonakalayo kwiprofayile yomngcipheko;
- Kuqinisekiswe umngcipheko wobuchule bommi. Oku kubonisa iinzame ekujonganeni nezinto ezinegalelo neempembelelo ezinxulumene ngqo nommi;
- Kufunyenwe kwaze kuthathelwa ingqalelo ubukrelekrele bomngcipheko kunye neengxelo ezixhaphakileyo
- Umngcipheko ochongiweyo ovelayo;
- Imingcipheko ephononongiweyo engaphandle kwenqanaba lokunyamezelana ukuze kubekho amanyathelo / ingqalelo engakumbi;
- Ukujonga ukuphunyezwa koCwangciso loPhumezo loBuqhetseba noThintelo loRhwaphilizo;
- Ukujonga ukuphunyezwa koMgaqo-nkqubo ye-LMS, iSicwangciso-qhinga kunye neSicwangciso soPhumezo;
- Ukuvavanya ukusebenza nokunciphisa izicwangciso zokujongana nezinto, indlela yokuziphatha nomngcipheko lolwaphulo-mthetho lwezoqoqosho;
- Ukongamela ulawulo lokuziphatha kwisebe.

Imingcipheko ephambili eqwalaselweyo nekujongenwe nayo ebudeni bonyaka

Oku kulandelayo yimingcipheko ephambili yobuchule kwiQumrhu eliye laqwalaselwa laza lajongana nalo ebudeni bonyaka:
Umngcipheko wokulahleka **kwezibonelelo zelifa lemveli ngokutshintsha okungagunyaziswanga/ ukutshatyalaliswa okanye ukonakaliswa** kubandakanya ukutshatyalaliswa kwezibonelelo zelifa lemveli ezingenakutshintshwa nomcimbi wokungabi namandla okunyanzelisa umthetho xa izibonelelo zelifa lemveli zisongelwa luphuhliso olungagunyaziswanga. Ngoko ke, izikhokelo eziqhelekileyo ziye zaqulunqwa kwaza kwaqhutywa uqeqesho oluqhubekayo lwamagosa eHWC, kuquka namagosa anyanzelisa umthetho. Iindibano zocweyo zokwazisa ngelifa lemveli ziqhutywa nabathathi nxaxheba abaphambili njengoluntu lwababuki zindwendwe, amaqumrhu olondolozo noomasipala.

Ukuzibandakanya ngekota neSixeko saseKapa ukuthatha ulawulo lwezibonelelo zeBakala leLifa leMveli eliqaliswe kunyaka-mali ukujongana nongenelelo olusebenzayo lolondolozo oluvela koomasipala noluntu.

IBhunga/iiKomiti zithatha izigqibo ezinokuba zi-ultra vires ngenxa yokungazi kwekomiti malunga nomthetho osebenzayo. Ngoko ke, iqela labacebisi bezomthetho liya kuzo zonke iintlanganiso zekomiti ukuze likhokele ekwenzeni izigqibo kwiiparamitha zomthetho. Yonke imizuzu yeentlanganiso zekomiti ihlolwe liqela labacebisi bezomthetho kunye nolawulo oluphezulu lwe-SMNM ukuqinisekisa ukuchaneka kwezomthetho. Inani leentlanganiso zekomiti nalo landa, ngaloo ndlela kuncitshiswa i-ajenda kunye nokwandisa amandla ekomiti ukujongana namatyala ngokufanelekileyo kwindibano enye. Inkqubo Yezicelo Zemisebenzi Emincinci ikhona ukuze kukhawuleziswe izicelo apho kusebenza khona.

Umlinganiselo wempembelelo yomngcipheko wehliswe kakhulu kunyaka-mali ngenxa yokwanda kwamava ebhunga nawekomiti kule minyaka ingama-20 idlulileyo.

Ukulawulwa kwemingcipheko

Uvavanyo lomngcipheko luqhutywa ukufumanisa ukusebenza kwesicwangciso solawulo lomngcipheko seSebe kunye nokuchonga imingcipheko emitsha nevelayo ngenxa yotshintsho kwimeko yangaphakathi kunye/ okanye yangaphandle. Umngcipheko ngamnye wawuqulunqwa yaye uxoxwa ebudeni bonyaka kwaye waziswa kwiintlanganiso zekota ze-KLMN. Abaphathi abaphezulu kuye kwafuneka ukuba banike ingxelo ngenkqubela phambili kunye nokuphunyezwa kwezicwangciso zenyathelo ukunciphisa amathuba emingcipheko ebonakalayo kunye/okanye ifuthe ukuba ziyabonakala. I-KLMN iphinde yabuyisela umngcipheko kwiQumrhu ekufuneka

lihlalutywe ngokubanzi kwaye licebise izinto ezongezelelekileyo okanye amanyathelo okulawula umngcipheko. Ulawulo luthatha ubunini bemingcipheko kwaye ludla ngokuxoxa ngemicimbi yomngcipheko kumaqonga ahlukeneyo njengenxalenye yenkcubeko yalo kwiinzame zokunyanzelisa imingcipheko ngendlela yokusebenzisana neyokuyila. Ipolisi neQhinga leLMS zidluliselwa kuwo onke amagosa minyaka le ukuze onke amanqanaba abasebenzi ahlale esazi izinto eziphuculiweyo nezenziwe njengendlela yokulawula umngcipheko. Iiseshoni zokwazisa ngomngcipheko kunye nomngcipheko oqhelekileyo nazo zaqhutyelwa ukwabelana ngezinto zokulinganisa ukunceda ukulawulwa komngcipheko. Imisebenzi eneenkcukacha kwisicwangciso sokuphumeza ihlala ijongwa kwaye ixelwa ngamaxesha athile, ngendlela efanayo naleyo efunyanwa ngayo CSN, ukuze kubonwe imingcipheko enokubakho kunye nokuphambuka kwizalathiso kunye nokufezekiswa kweziphumo kunye nokungahambelani nemiyalelo yomthetho nepolisi.

IKomiti Yophicotho Yamaqela Ezentlalo yanikezela ngolawulo oluzimeleyo lwenkqubo yokulawula umngcipheko. IKomiti Yophicotho- yanikwa iingxelo zenkqubela ye-LMS qho ngekota neerejista zomngcipheko ukuze yenze umsebenzi wayo wokongamela ozimeleyo.

Imingcipheko ebalulekileyo evelayo kunyaka-mali olandelayo

IQumrhu liyayazi kakuhle inyani yezoqoqosho kunye nokuncipha kwemvulophu yohlahlo-lwabiwo mali xa kuthelekiswa neemfuno zoluntu. Le mingcipheko isenokubekwa esweni, ixoxwe ize ilawulwe ngokuqhubekayo.

Ukuqukumbela

Kubekho inkqubela ebonakalayo kulawulo lomngcipheko kunyaka-mali ka2023/24. Inkqubela phambili entle yenziwe ekuzinziseni ulawulo lomngcipheko kunye nokuphakamisa inqanaba lokukhula komngcipheko kwiQumrhu likaRhulumente elibe negalelo ekusebenzeni kakuhle kweQumrhu likaRhulumente. Uphuculo lunokubalelwa kulwazi ngomngcipheko kunye neenkqubo zoqeqesho ezinikwa amagosa kwiQumrhu likaRhulumente kusetyenziswa iqonga leMS Teams medium/video conference software. IQumrhu likaRhulumente likwazile ukugcina ukungaguquguquki ngokubhekiselele ekusetyenzisweni kweenkqubo zolawulo lomngcipheko.

Ukukhula kokukhula komngcipheko kwiQumrhu likaRhulumente kukhokelele ekuphuculweni kwezicwangciso-qhinga zokusabela kumngcipheko ochongiweyo.

6. ICANDELO LOLAWULO LWANGAPHAKATHI

Luxanduva lweGunya elinoXanduva ukusoloko livavanya ulawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo ekhoyo iyasebenza, iyasebenza, kwaye iselubala kwaye iyaphuculwa xa kuyimfuneko. Ukuphumeza oku, isicwangciso sophuculo lolawulo lwemali lwekota kunye neentlanganiso ezingundoqo zolawulo zibanjwa noMphicothi-zincwadi Jikelele, abaLawuli beNkqubo beSebe, MGG yeLMNK kunye noMphathiswa. Le yinkqubo eqhubekayo yokuqinisekisa ukuba LMNK igcina iziphumo zayo zophicotho-zincwadi ezicocekileyo.

ISebe (kubandakanywa neLMNK) liqulunqe iQhinga loLawulo lwangaPhakathi nesiCwangciso esichaza isicwangciso esikwinqanaba eliphezulu ekuphumezeni ulawulo lwangaphakathi kwimisebenzi yalo engundoqo.

7. IIKOMITI ZOPHICOTHO KUNYE NOPHICOTHO LWANGAPHAKATHI

Uphicotho Lwangaphakathi lubonelela ngolawulo ngeenkonzo ezizimeleyo, ezinenjongo kunye neenkonzo zokubonisana ezenzelwe ukongeza ixabiso kunye nokuphucula ngokuqhubekayo ukusebenza kweQumrhu. Kufuneka incede iZiko ukuba liphumeze iinjongo zalo ngokuzisa indlela ecwangcisiweyo, enoluleko yokuvavanya nokuphucula ukusebenza kweenkqubo zoLawulo, zoLawulo loMngcipheko kunye nokulawula. Le misebenzi iphambili ilandelayo yenziwa kule nkalo:

- Ukuvavanya nokwenza iingcebiso ezifanelekileyo zokuphucula iinkqubo zolawulo ekufezekiseni iinjongo zesebe;
- Ukuhlola ukwanela nokusebenza kakuhle nokuba negalelo ekuphuculeni inkqubo yokulawula umngcipheko;
- Nceda iGosa leAkhawunti ekugcineni ulawulo olusebenzayo noluncedayo ngokuvavanya ezo zilawuli ukuze ubone ukuba zisebenza kakuhle okanye ziyanceda, nangokuphuhlisa amacebiso okuphucula.

Umsebenzi Wophicotho Lwangaphakathi ogqityiweyo ebudeni bonyaka ophononongwayo kwiSebe nakwiQumrhu uquke izinto ezine eziqinisekisiweyo, into enye enento yokwenza nophicotho nezinto ezintandathu ezilandelwayo. Iinkcukacha zale misebenzi ziqukiwe kwingxelo yeKomiti Yophicotho.

IKomiti Yophicotho isekwe njengequmrhu elongameleyo, elongamela ngokuzimeleyo ulawulo, ulawulo lomngcipheko kunye neenkqubo zolawulo kwiSebe nakwiQumrhu, eziquka ukongamela nokuhlola oku kulandelayo:

- Umsebenzi Wophicotho Lwangaphakathi;
- Umsebenzi woPhicotho lwangaphandle (uMphicothi Jikelele waseMzantsi Afrika - MJMA);
- Iakhawunti yeQumrhu kunye nokunika ingxelo;
- Iipolisi zeAkhawunti yeQumrhu;
- Ingxelo yolawulo nophicotho lwe-MJMA;
- Iqumrhu Kokubeka iliso kunyaka;
- Ulawulo loMngcipheko weQumrhu;
- Ulawulo lwangaphakathi;
- Iinjongo ezimiselwe kwangaphambili;
- Ukuziphatha, ubuqhetseba kunye norhwaphilizo

Le theyibhile ingezantsi ichaza inkcazelo efanelekileyo ngamalungu eKomiti Yophicotho:

Igama	Iimfanelo	Nga-phakathi okanye ngaphandle	Ukuba ngaphakathi, isikhundla kwiSebe	Umhla ochongiweyo	Umhla Woku-rhoxa	Inani Lee-ntlanganiso ezizinyasi-weyo
UPieter Strauss (Usihlalo)	I-BCom Kwezezibalo; Ii-Honours zeBCompts; CA (SA)	Nga-phandle	Ayikho	1 kweyo-Mqungu 2022 (ixesha lesi-2)	Ayikho	7
UMnu Ebrahim Abrahams	IiHonours ze-BCom Kwezezibalo	Nga-phandle	Ayikho	1 kweyo-Mqungu 2022 (ixesha lesi-2)	Ayikho	7
UNks Annelise Cilliers	IiHonours zeBCompt; CA (SA)	Nga-phandle	Ayikho	1 kweyo-Mqungu 2022 (ixesha lesi-2)	Ayikho	7
UNks Fayruz Mohamed	IiHonours zeBCompt; CA (SA)	Nga-phandle	Ayikho	1 kweyo-Mqungu 2022 (ixesha eli-1)	Ayikho	7

Ngomhla woku1 kweyeNkanga 2023, iKhabhinethi yavuma ukulungiswa ngokutsha kweeKomiti zoPhicotho lukaRhulumente weNtshona Koloni ukuze zihambelane nezinto eziphambili kwi-RNK. Oku kwanciphisa inani leeKomiti zoPhicotho ukusuka kwezi-6 ukuya kwezi-3 kwaza kwakhokelela ekubeni iKomiti yoPhicotho yeKlasta Yentlalo-ntle yongamele Isebe ukususela nge-1 kaTshaz'iimpuzi 2024.

8. UKUTHOBELA IMITHETHO NEMIGAQO

Iinkqubo, imigaqo-nkqubo kunye neenkqubo zikhona ukuqinisekisa ukuthotyelwa kwemithetho nemimiselo.

9. UBUQHETSEBA NORHWAPHILIZO

Ubuqhetseba norhwaphilizo zimela umngcipheko omkhulu kwiiasethi zeQumrhu kwaye zinokuchaphazela kakubi ukusebenza kakuhle kweenkonzo negama leQumrhu.

I-RNK yamkela iSicwangciso Sokulwa Ubuqhetseba Norhwaphilizo esiqinisekisa indlela iPhondo elingabunyamezeli ngayo ubuqhetseba, ubusela norhwaphilizo. Ngokuhambelana neli qhinga Iqumrhu lizibophelele ekunganyamezelini

nantoni na eyonakeleyo, enobuqhetseba okanye nayiphi na eminye imisebenzi yolwaphulo-mthetho, nokuba yeyangaphakathi okanye yangaphandle, kwaye likhangela ngamandla lize litshutshise ngazo zonke iindlela zomthetho ezikhoyo, nawaphi na amaqela athatha inxaxheba kwizenzo ezinjalo okanye azama ukwenza njalo.

IQumrhu linesiCwangciso soThintelo lobuNkohliso kunye noThintelo loRhwaphilizo oluvunyiweyo nesiCwangciso soPhumezo esihambelana nesiCwangciso soThintelo.

Amajelo ahlukeneyo okuxela izityholo zobuqhetseba, ubusela kunye norhwaphilizo akhona kwaye ezi zichazwe ngokweenkcukacha kwiSicwangciso sePhondo Sokulwa Ubuqhetseba kunye noRhwaphilizo, Umgaqo-nkqubo yeRNK Yokuvuthela impempe neSicwangciso seSebe Sobuqhetseba noThintelo loRhwaphilizo. Isityholo ngasinye esifunyenwe luCandelo lweeNkonzo zoPhando kwiPhondo (CNPP) sirekhodwa kwiNkqubo yoLawulo lweMeko esetyenziswa njengesixhobo solawulo sokunika ingxelo ngenkqubela phambili eyenziweyo kwiimeko ezinxulumene neSebe neQumrhu kunye nokuvelisa izibalo zeRNK kunye neSebe.

Abaqeshwa nabasebenzi abavuthela impempe ngezikrokro zobuqhetseba, urhwaphilizo nobusela bayakhuselwa ukuba ukuvezwa kukuchazwa okukhuselweyo (okt kuhlangabezana neemfuno zoMthetho Wokuchaza okuKhuselweyo, nombolo. 26 ka2000 umz. ukuba ukuvchazwa kwenziwa ngokholo olulungileyo). Umgaqo-nkqubo Yokuvuthela impempe ye-RNK inika izikhokelo kubaqeshwa nabasebenzi ngendlela yokuphakamisa inkxalabo ngolawulo olufanelekileyo, abantu abathile abakhethiweyo kwiRNK okanye kumaziko angaphandle, apho banezizathu ezifanelekileyo zokukholelwa ukuba ulwaphulo-mthetho okanye izinto ezingafanelekanga zenziwe okanye ziyenziwa kwiRNK. Ithuba lokuzifihla ukuba ungubani linikwa nawuphi na umntu ongathanda ukuxela izenzo zobuqhetseba, ubusela norhwaphilizo kwaye, ukuba bakwenza oko buqu, izazisi zabo zigcinwa ziyimfihlo ngumntu abaxela kuye.

Ukuba, emva kophando, ubuqhetseba, ubusela okanye urhwaphilizo luqinisekisiwe, umsebenzi othathe inxaxheba kwizenzo ezinjalo ufanele aye kululeko. Ummeli weRNK oqalisa iinkqubo zoluleko kufuneka acebise ukugxothwa komqeshwa ochaphazelekayo. Apho kufunyanwa ubungqinaobaneleyo bokuziphatha bolwaphulo-mthetho, umcimbi wolwaphulo-mthetho uxelwa kwiiNkonzo zamaPolisa aseMzantsi Afrika.

10. UKUNCIPHISA IMPIXANO YOMDLA

I-LMNK iqinisekisa ukuba akukho kungqubana kwemidla ngokuqinisekisa ukuba ukuBhengezwa koMdla (ifomu yeWCBD4) ifunyenwe kuye wonke umniki-nkonzo ongabhaliswanga kuVimba weeNkcukacha zabaBoneleli/uMbindi wababoneleli weNtshona Koloni.

UNondyebo wePhondo uncedisa amasebe namaqumrhu oluntu ukunciphisa umngcipheko wokungqubana kwemidla apho abanini okanye abalawuli beenkampani bekwangabasebenzi bakarhulumente eNtshona Koloni. Oku kwenziwa ngokubonelela ngolwazi oluvela kwiNMB (iNkqubo yeMivuzo yaBasebenzi) malunga nabasebenzi bakarhulumente ababhaliswe njengabanini okanye abalawuli beenkampani. I-LMNK iqinisekisa ukuba abantu abanjalo baneleta yemvume yoMsebenzi ovuzayo ngaphandle kweNkonzo kaRhulumente (MVPNR) phambi kokuba benze ushishino nabo.

I-LMNK ayikhange ifumane nakuphi na ukungqubana kwemidla kulo naliphi na ishishini eligqitywe nababoneleli. Ukuba ungquzulwano olunjalo belufunyaniswa, lo mba uya kuthathwa njengobuqhopholo boLawulo lweNtengo kwaye, emva kophando lononophelo olufanelekileyo, umniki-nkonzo uya kuchongwa njengomniki-nkonzo ‘ongakhethwanga’.

Ngokuphathelele kwiinkqubo eziqhutywe yiLMNK ngokweMZLMS, ukubhaliswa kwempixano yenzuzo ngumba osisigxina kwii-ajenda zeBhunga neekomiti zalo. Imiba ebhaliswe ngamalungu kujongwana nayo ngokwemigaqo yezibonelelo ezifanelekileyo zombutho ‘iMithetho yoCwangciso nokuZiphatha kweeNtlanganiso zeBhunga leLifa leMveli leNtshona Koloni kunye neeKomiti zalo’, kukho nakuphi na ukungqubana kwemidla kunye namanyathelo athathiweyo kulo mba abhalwe phantsi. into efanelekileyo yoshishino.

11. UMGAQO WOKUZIPHATHA

Umgaqo-nkqubo ophunyezwe yiSMNM ubandakanya LMNK. UMgaqo wokuZiphatha usasazwa kubo bonke abasebenzi qho ngonyaka. Ukongeza, incwadana yengcaciso yeKomishoni yeNkonzo kaRhulumente malunga nokuphunyezwa ngokubonakalayo koMgaqo wokuZiphatha isasazwe kubasebenzi. Bonke abafundi abasanda kuqeshwa be-PAY bafumana iNdlela yokuziPhatha njengenxalenye yomqulu wabo wokuziqhelanisa xa besemsebenzini kwaye imixholo ikwaxoxiwe ngexesha lenkqubo yoqheliso yesebe.

Ngexesha leengxoxo ezahlukeneyo phakathi kwabaphathi abaphezulu nabaqeshwa beSebe eli, abasebenzi baye bakhunjuzwa ngomgaqo-nkqubo wesebe weSexual Harassment kunye nenkqubo emayilandelwe xa kunikwa ingxelo ngokuziphatha okunjalo.

Ukongeza, amalungu eBhunga leLifa leMveli leNtshona Koloni anyanzelekile ukuba asayine kwaye alandele umgaqo wokuziphatha ophathelele kwingingqi yawo yoxanduva.

12. UKHUSELEKO LWEMPILO KUNYE NEMIBA YOKUSINGQONGILEYO

I-DCAS ibonelela iHWC ngendawo yeeofisi, umgaqo-nkqubo ophunyezwe yiSMNM ke ngoko uyasebenza kwi LMNK.

13. UNOBHALA WENKAMPANI/WEBHODI

Ayingeni

14. UXANDUVA LOLUNTU

Ayingeni

15. INGXELO YEKOMITI YOPHICOTHO

Siyavuya ukubonisa ingxelo yethu yonyakamali ophele nge-31 kweyoKwindla 2024.

Imbopheleleko Yekomiti Ephicotha Iincwadi

IKomiti Yophicotho ixela ukuba ithobele imbopheleleko yayo evela kwiCandelo 38 (1) (a) (ii) loMthetho Wolawulo Lwezimali Zoluntu noMmiselo Wonondyebo 3.1. IKomiti Yophicotho ikwaxela ukuba yamkele imimiselo efanelekileyo esesikweni njengeTshatha yayo yeKomiti Yophicotho, ilawula imicimbi yayo ngokuhambelana nale tshatha kwaye iye yaziphumeza zonke iimbopheleleko zayo njengoko ziqulathwe kuyo.

Ukusebenza Kolawulo Lwangaphakathi

IQumrhu kufuneka liphuhlise lize ligcine iinkqubo zolawulo lwangaphakathi eziza kuphucula amathuba okufikelela kwiinjongo zalo, ukulungelelanisa utshintsho kwindawo elisebenza kuyo nokukhuthaza ukusebenza kakuhle kwemisebenzi, ixhase ingxelo ethembekileyo nokuthobela imithetho nemigaqo. I-RNK yamkela iSikhokelo seSiqinisekiso esiDibeneyo esichonga size sidibanise ababoneleli beSiqinisekiso. Inqanaba lokuqala lokuqinisekisa luqinisekiso lolawulo, olufuna ulawulo olulandelelanayo ukugcina ulawulo lwangaphakathi olusebenzayo nokwenza ezo nkqubo imihla ngemihla ngolawulo lokongamela nokuthatha amanyathelo okulungisa apho kufuneka khona. Inqanaba lesibini lokuqinisekiswa kukuqinisekiswa kwangaphakathi okubonelelwa yimisebenzi eyahlukileyo kulawulo lomgca ngqo, ophathiswe ukuvavanya ukuthotyelwa kweepolisi, iinkqubo, imimiselo, imigangatho nezikhokelo. Umgangatho wesithathu wesiqinisekiso ngababoneleli besiqinisekiso abazimeleyo abakhokelwa yimigangatho yobungcali efuna awona manqanaba aphezulu okuzimela.

Isicwangciso Sokuqinisekisa Esidibeneyo esisekelwe kumngcipheko senzelwe iNkampani, esiququzelelwa Luphicotho Lwangaphakathi, elukwangumboneleli ozimeleyo wokuqinisekisa. Uphicotho Lwangaphakathi lunika iKomiti YoPhicotho Nolawulo isiqinisekiso esifanelekileyo sokuba ulawulo lwangaphakathi lwanele kwaye luyasebenza. Oku kufezekiswa sisicwangciso sophicotho sangaphakathi esivunyiweyo esisekelwe kumngcipheko, Uphicotho Lwangaphakathi oluhlola ukwanela kolawulo olunciphisa imingcipheko neKomiti Yophicotho ekujongeni ukwenziwa kwamanyathelo okulungisa.

Ezi zinto zilandelayo zophicotho zamkelwe yiKomiti Yophicotho yaza yagqitywa Luphicotho Lwangaphakathi ebudeni bonyaka ekuhlolwa ngawo:

- Ukulawulwa Kwamaqumrhu Oluntu
- Ukuthatha inxaxheba ngobuninzi; Ithuba kunye nokufikelela; Inkqubo yophuhliso nokukhula (Inkqubo yeMOD)
- Iinkonzo Zamathala Eencwadi
- Imali Ebhatalwayo – Imibutho Yenkcubeko
- Ukubeka iliso kwiSebe leNtsebenzo ye-IT (Uphicotho olunqamlezileyo)

Iindawo zokuphucula, njengoko ziphawulwe Luphicotho Lwangaphakathi ngexesha lokuqhuba umsebenzi wabo, zivunyelwe Ngabaphathi. IKomiti Yophicotho ijonga ukwenziwa kwezinto ekuvunyelwene ngazo qho ngekota.

Ulawulo lonyaka neNgxelo yenyanga/yekota

IKomiti Yophicotho yanelisekile yikhontenti nomgangatho weengxelo zolawulo zonyaka ngamnye zonyaka neengxelo zentsebenzo ezikhutshwe ebudeni bonyaka ohlolwayo Ngegosa Lokulawula lweQumrhu ngokweMigaqo kaZwelonke kaNondyebo neCandelo loMthetho weNgeniso.

Ukuhlolwa Kweengxelo Zemali

IKomiti Ephicothayo iye:

- Yahlola yaza yaxoxa ngeeNgxelo zeMali zoNyaka eziPhicothiweyo eziza kuqukwa kwiNgxelo yoNyaka;
- Yahlola iNgxelo yoLawulo yeMJMA nempendulo yabaphathi kuyo;
- Yahlola utshintsho kwiipolisi zengxelo nezinto ezenziwayo njengoko kuxeliwe kwiiNgxelo zeMali Zonyaka
- Yahlola uhlengahlengiso lwemathiriyeli oluvela kuphicotho lweZiko.

Ukuthotyelwa

IKomiti Yophicotho iye yahlola iinkqubo zeQumrhu ukuze lithobele amalungiselelo omthetho nemimiselo.

Inkcazelo Yendlela Ekuqhutywe Ngayo

IKomiti Yophicotho ihlolisise inkcazelo yeenjongo ezimiselwe kwangaphambili njengoko kuchaziwe kwiNgxelo Yonyaka.

Ingxelo yoMphicothi Jikelele

IKomiti Yophicotho iye yahlola qho ngekota isicwangciso sokuphunyezwa kweNkampani seengxaki zophicotho eziye zaphakanyiswa kunyaka odlulileyo. Sidibene neMJMA ukuqinisekisa ukuba azikho iingxaki ezingalungiswanga ezivela kuphicotho lomthetho. Amanyathelo okulungisa iziphumo ezineenkcukacha eziphakanyiswe yi-MJMA abekwa esweni yiKomiti Yophicotho qho ngekota.

IKomiti Yophicothoi iyavumelana ize yamkele uluvo lwe-MJMA ngeeNgxelo zeMali Zonyaka ize icebise ukuba ezi Ngxelo Zophicotho zamkelwe zize zifundwe kunye nengxelo yazo.

UPieter Strauss
USihlalo weKomiti yoPhicothozincwadi yeKlasta yezeMpilo
Umhla: 8 kweyeThupha 2024

16. INKCAZELO YENTSEBENZO YOKUTHOBELA ABXQ

Le theyibhile ilandelayo igqityiwe ngokuhambelana nokuthotyelwa kweemfuno zeABXQ zoMthetho weBABXQ ka-2013 nanjengoko kumiselwe liSebe Lezorhwebo, Ushishino.

Ngaba iSebe /iQumrhu likaRhulumente lisebenzise nayiphi na iKhowudi efanelekileyo yokuSebenza okuLungileyo (amaNqanaba eSatifikethi se-B-BBEE 1 – 8) ngokubhekisele koku kulandelayo:		
Ikhrayitheyiya	**Impendulo Ewe/Hayi**	**Ingxoxo (quka ingxoxo ngempendulo yakho uze ubonise ukuba ngawaphi amanyathelo athathiweyo ukuthobela)**
Ukumisela imilinganiselo yokufanelekela ukukhutshwa kweelayisensi, iimvume, okanye ezinye iimvume ngomsebenzi wezoqoqosho ngokwawo nawuphi na umthetho?	Hayi	Iqumrhu alinikezeli ngeelayisensi, iimvume, okanye ezinye iimvume ngomsebenzi wezoqoqosho ngokwawo nawuphi na umthetho
Ukuphuhlisa nokuphumeza umgaqo-nkqubo yokuthengwa kwezinto okhethwayo?	Ewe	Umgaqo-nkqubo we-LZK weQumrhu wenza amalungiselelo okuphunyezwa kokuthengwa kwezinto ezikhethiweyo
Ukumisela imilinganiselo yokufanelekela ukuthengiswa kwamashishini karhulumente?	Hayi	Iqumrhu alibandakanyeki ekuthengiseni amashishini karhulumente.
Ukuphuhlisa imilinganiselo yokusebenzisana necandelo labucala?	Hayi	Iqumrhu alithathi nxaxheba ekusebenzisaneni necandelo labucala
Ukumisela imilinganiselo yokunikezelwa kwezikhuthazo, izibonelelo kunye nezicwangciso zotyalo-mali ukuze kuxhasweAbantsundu ngokuBanzi UkuXhotyiswa kwezoQoqosho?	Hayi	Iqumrhu alibandakanyeki ekunikezelweni kwezikhuthazo, izibonelelo nezicwangciso zotyalo-mali ukuze kuxhaswe Abantsundu ngokuBanzi UkuXhotyiswa kwezoQoqosho.

LMNK IQELA KUQEQESHO LOKULAWULO LOKUPHILA

ICANDELO D: ULAWULO LWABASEBENZI

1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo, kwaye ulwazi olufanelekileyo luvela kwiNgxelo yoNyaka yeSMNM.

2. IINKCUKACHA-MANANI ZOLAWULO LWABASEBENZI

Ezi zibalo zixelwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

LMNK IQELA KUQEQESHO LOLAWULO LWENIKAZI -I-PDCA LOMJIKELO LOMSEBENZI

ICANDELO E: INGXELO YOKUTHOBELA I-MLMZ

1. INKCITHO ENGAQHELEKANGA, ENGENASIQHAMO KUNYE NENKUNKUMA KUNYE NELAHLEKO YEZINTO EZIPHATHEKAYO

1.1. Inkcitho engaqhelekanga

a) Uxolelwaniso lwenkcitho engaqhelekanga

Ingcaciso	2023/24	2022/23
	R'000	R'000
Ibhalansi yokuvula	-	-
Utshintsho kwimali eshiyekileyo yokuvula		
Ukuvula ibhalansi njengoko kubonisiwe kwakhona		
Faka: Inkcitho engaqhelekanga iqinisekisiwe	-	-
Ngaphantsi: Inkcitho engaqhelekanga ivumelekile	-	-
Ngaphantsi: Inkcitho engaqhelekanga ayivunyelwanga yaza yasuswa	-	-
Ngaphantsi: Inkcitho engaqhelekanga inokubuyiswa	-	-
Ngaphantsi: Inkcitho engaqhelekanga ayinakubuyiswa ize icinywe	-	-
Imali eshiyekileyo yokuvala	**0**	**0**

Amanqaku okudibanisa

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga ibisahlolwa	-	-
Inkcitho engaqhelekanga enxulumene nonyaka odlulileyo nechongiweyo kunyaka okhoyo	-	-
Inkcitho engaqhelekanga kulo nyaka ukhoyo	-	-
Iyonke	**0**	**0**

b) Iinkcukacha zenkcitho engaqhelekanga (phantsi kovavanyo, ukuzimisela, nophando)

Ingcaciso[1]	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga ibisahlolwa	-	-
Inkcitho engaqhelekanga phantsi kwesigqibo	-	-
Inkcitho engaqhelekanga ephantsi kophando	-	-
Iyonke	**0**	**0**

1. *Hlanganisa izinto ezifanayo*

c) Iinkcukacha zenkcitho engaqhelekanga evunyelweyo

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga ivumelekile	-	-
Iyonke	**0**	**0**

d) Iinkcukacha zenkcitho engaqhelekanga esusiweyo - (ayivunyelwanga)

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga ayivunyelwanga yaza yasuswa	-	-
Iyonke	**0**	**0**

e) Iinkcukacha zenkcitho engaqhelekanga ezinokufunyanwa kwakhona

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga inokubuyiswa	-	-
Iyonke	**0**	**0**

f) Iinkcukacha zenkcitho engaqhelekanga zibhaliwe (ezingenakubuyiswa)

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engaqhelekanga icinyiwe	-	-
Iyonke	**0**	**0**

Ukuchazwa okongezelelekileyo okunxulumene namalungiselelo aPhakathi kwamaZiko

g) Iinkcukacha zeemeko zokungathobeli apho iziko libandakanyeka kulungelelwaniso lwamaziko (apho iziko elinjalo lingenalo uxanduva lokungathobeli)

Ingcaciso	2023/24	2022/23
	R'000	R'000
Iyonke		

h) Iinkcukacha zenkcitho engaqhelekanga apho iziko libandakanyeka kulungelelwaniso lwamaziko (apho iziko elinjalo linoxanduva lokungathobeli)

Ingcaciso	2023/24	2022/23
	R'000	R'000
Iyonke		

i) Iinkcukacha zamanyathelo oluleko okanye olwaphulo-mthetho athathwe ngenxa yenkcitho engaqhelekanga

Amanyathelo oluleko athatyathiweyo

1.2. Inkcitho engenasiqhamo neyenkunkuma

a) Uxolelwaniso lwenkcitho engenasiqhamo kunye nenkunkuma

Ingcaciso	2023/24	2022/23
	R'000	R'000
Ibhalansi yokuvula	-	-
Utshintsho kwimali eshiyekileyo yokuvula		
Ukuvula ibhalansi njengoko kubonisiwe kwakhona		
Faka: Inkcitho engenasiqhamo neyenkunkuma iqinisekisiwe	-	-
Ngaphantsi: Inkcitho engenasiqhamo nengachithiyo inokubuyiswa	-	-
Ngaphantsi: Inkcitho engenasiqhamo neyenkunkuma ayinakubuyiswa ize icinywe	-	-
Imali eshiyekileyo yokuvala	**0**	**0**

Amanqaku okudibanisa

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engenasiqhamo neyenkunkuma ebihlolwa	-	-
Inkcitho engenasiqhamo neyenkunkuma enxulumene nonyaka odlulileyo nechongiweyo kulo nyaka ukhoyo	-	-
Inkcitho engenasiqhamo neyenkunkuma kulo nyaka ukhoyo	-	-
Iyonke	**0**	**0**

b) Iinkcukacha zenkcitho engenasiqhamo kunye nenkunkuma (phantsi kovavanyo, ukuzimisela, kunye nophando)

Ingcaciso[2]	2023/24	2022/23
	R'000	R'000
Inkcitho engenasiqhamo neyenkunkuma ebihlolwa	-	-
Inkcitho engenasiqhamo neyenkunkuma phantsi kwesigqibo	-	-
Inkcitho engenasiqhamo neyenkunkuma iyaphandwa	-	-
Iyonke[3]	**0**	**0**

c) Iinkcukacha zenkcitho engenasiqhamo neyenkunkuma enokubuyiswa

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engenasiqhamo nengachithiyo inokubuyiswa	-	-
Iyonke	**0**	**0**

2. Hlanganisa izinto ezifanayo

3 Iyonke inkcitho engaqinisekiswanga engenasiqhamo kunye nenkunkuma (uvavanyo), ilahleko (ukuzimisela), kunye nokuziphatha kolwaphulo-mthetho (uphando)

d) Iinkcukacha zenkcitho engenasiqhamo neyenkunkuma ayinakubuyiswa ize icinywe

Ingcaciso	2023/24	2022/23
	R'000	R'000
Inkcitho engenaziqhamo neyinkcitho icinyiwe	-	-
Iyonke	**0**	**0**

e) Iinkcukacha zamanyathelo oluleko okanye olwaphulo-mthetho athathwe ngenxa yenkcitho engenasiqhamo nengachithiyo

Amanyathelo oluleko athatyathiweyo

1.3. Ukuchazwa okongezelelekileyo okunxulumene nelahleko yezinto ngokweCandelo 55(2) (b)(i) & (iii)

a) Iinkcukacha zokulahleka kwezinto ezibonakalayo ngenxa yokuziphatha kolwaphulo

Ukulahleka kwezinto ezibonakalayo ngenxa yokuziphatha kolwaphulo	2023/24	2022/23
	R'000	R'000
Ubusela	-	-
Enye into elahlekileyo	-	-
Ngaphantsi: Inokufunyanwa	-	-
Ngaphantsi: Ayinakufunyanwa kwaye ayibhalwanga	-	-
Iyonke	**0**	**0**

b) Iinkcukacha zezinye izinto ezilahlekileyo

Uhlobo lokunye ukulahleka kwezinto eziphathekayo	2023/24	2022/23
	R'000	R'000
	-	-
Iyonke	**0**	**0**

c) Enye into elahlekileyo efumanekayo

Uhlobo lwelahleko	2023/24	2022/23
	R'000	R'000
	-	-
Iyonke	**0**	**0**

d) Enye into elahlekileyo ayinakufunyanwa kwaye ibhalwe phantsi

Uhlobo lwelahleko	2023/24	2022/23
	R'000	R'000
	-	-
Iyonke	**0**	**0**

2. EMVA KWEXESHA KUNYE/OKANYE UKUNGABHATALI KWABATHENGISI

Ingcaciso	Inani lee-invoyisi	Ixabiso Eli-hlanganisi-weyo
		R'000
Ii-invoyisi ezisebenzayo ezifunyenweyo		1 946
Ii-invoyisi zihlawulwa zingekapheli iintsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo	43	1 945
Ii-invoyisi ezibhatalwa emva kweentsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo	1	1
Ii-invoyisi ezindala kuneentsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo (ezingabhatalwanga kwaye ngaphandle kwesikhalazo)	Ayikho	-
Ii-invoyisi ezindala kuneentsuku eziyi-30 okanye ixesha ekuvunyelwene ngalo (ezingabhatalwanga nezikhalazo)	Ayikho	-

Ukubhatala kulibazisekile ngenxa yokonganyelwa ngabalawuli. Ulawulo luza kuqiniswa ukuze kuphetshwe ukwenzeka kwakhona.

3. ULAWULO LWAMAKHONKCO OKUBONELELA

3.1. Ukuthengwa ngezinye iindlela

Inkcazelo ngeProjekthi	Igama lomthengisi	Iindidi zokuthengwa ngezinye iindlela	Inombolo yesi-vumelwano	Ixabiso le-khontrakthi R'000
Ulondolozo lwezinto zakudala eDiepkloof	UNjing John Parkington*	Ibhidi Elinga-niselweyo	POA44554	R262
Ukuhlaziywa kwelayisensi yePastel	Sage South Africa**	Ibhidi Elinga-niselweyo	POA44869	R18
Ukuhlaziywa Kwelayisensi Ye-Caseware	I-Adapt IT*	Ibhidi Elinga-niselweyo	POA44912	R28
Ixabiso elipheleleyo leekhontrakthi				**R308**

** Akukho zimpendulo zifunyenweyo nge-Inkqubo yokuthengwa kwempahla ngekhompyutha xa imarike ivavanywa. Umthengisi emva koko watyunjwa ngenkqubo enomda yokubhida.*

*** Umboneleli nguye kuphela umboneleli wesoftware yePastel accounting esetyenziswa njengenkqubo ephambili yolawulo lwemali yeshishini.*

**** Umboneleli nguye kuphela umboneleli wesoftware yeCaseware esetyenziselwa ukuqulunqwa kweeNgxelo zeMali zoNyaka.*

3.2 Ukwahluka kwekhontrakthi kunye nokwandiswa

Inkcazelo ngeProjekthi	Igama lomthengisi	Uhlobo Lokutshintshwa Kwekhontrakthi (Ukwandiswa okanye Ukwahluka)	Inombolo yesivumelwano	Ixabiso Lesivumelwano Sokuqala R'000	Ixabiso loLwandiso lweKhontrakthi yangaphambili okanye Ukwahluka	Ixabiso Lokwandiswa Kwe-khontrakthi okanye Uku-gugugugquka kwangoku R'000
Ayikho	Ayikho	Ayikho	Ayikho	Ayikho	Ayikho	Ayikho

HWC TEAM AT LEAN MANAGEMENT TRAINING – PDCA CYCLE DOMINO EXERCISE.

ICANDELO F: INKCAZELO YEZEMALI

Ingxelo yomphicothi wangaphandle

Ingxelo yomphicothi-jikelele kwiPalamente yePhondo leNtshona Koloni kwiKhomishini Yelifa Lemveli eNtshona Koloni

Ingxelo ngeengxelo zemali

1. Ndizihlolile iingxelo zemali zeKomishini Yelifa Lemveli yaseNtshona Koloni ezichazwe kwiphepha 88 ukuya kwele-110 equka ingxelo yemeko yezemali nge-31 kweyoKwindla 2024, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwiiasethi, ingxelo yokuhamba kwemali nengxelo yokuthelekisa ibhajethi nemali eyiyo yonyaka ophelileyo, kunye namanqaku kwiingxelo zemali, kubandakanya isishwankathelo seepolisi ezibalulekileyo zokubala imali.

Isiphelo

2. Ngokusekelwe kuhlolo lwam, akukho nto ifikileyo kum ebangela ukuba ndikholelwe ukuba iingxelo zemali azichazi kakuhle, kuzo zonke izinto, imeko yezemali yeKomishini Yelifa Lemveli yaseNtshona Koloni ukususela ngomhla wama-31 kweyoKwindla 2024 nokusebenza kwayo kwezemali kunye nokuhamba kwemali kulo nyaka emva koko yaphela ngokuhambelana neMigangatho yokuSebenza ngokuBala ngokuBanzi (NYEN) kunye neemfuno zoMthetho woLawulo lweMali kaRhulumente 1 ka-1999 (MLMZ).

Uxanduva lwegunya lokubala iingxelo zemali

3. Igunya logunyanzisiweyo olawulayo lokulungiselela nokubonisa ngokufanelekileyo iingxelo zemali ngokuhambelana ne-NYEN kunye ne-MLMZ kunye nolawulo lwangaphakathi njengoko igunya lezebalo ligqiba ukuba luyimfuneko ukuze kulungiswe iingxelo zemali ezingenayo ingxelo ephosakeleyo, nokuba kungenxa yobuqhetseba okanye impazamo.

4. Ekulungiseleleni iingxelo zemali, igunya elilawulayo linoxanduva lokuvavanya ukukwazi kwequmrhu ukuqhubeka njengenkxalabo eqhubekayo; ukuchaza, njengoko kusebenzayo, imicimbi enento yokwenza nokuxhalabisa; nokusebenzisa isiseko senkxalabo eqhubekayo yolawulo ngaphandle kokuba isakhiwo esifanelekileyo solawulo sifuna ukutshabalalisa iqumrhu okanye ukuyeka ukusebenza, okanye ayinayo enye indlela ngaphandle kokwenza njalo.

Uxanduva lomphicothi jikelele lokuhlola iingxelo zemali

5. Uxanduva lwam kukubonisa isigqibo ngeengxelo zemali ezihamba nazo. Ndenze uhlolo lwam ngokuhambelana noMgangatho waMazwe ngaMazwe kwiiNdibaniselwano zoPhononongo (MMMNP) 2400 (Ehlaziyiweyo), Ukubandakanya ukuhlola iingxelo zemali zembali. Umgangatho ufuna ukuba ndigqibe ekubeni nayiphi na into efikileyo kum ebangela ukuba ndikholelwe ukuba iingxelo zezemali, zithathwe zizonke, azilungiselelwanga kuzo zonke izinto eziphathekayo ngokuhambelana nesikhokelo sengxelo yezemali esisebenzayo. Lo mgangatho ufuna ukuba ndihambisane neemfuno zokuziphatha ezifanelekileyo.

6. Ukuhlolwa kweengxelo zemali ngokuhambiselana ne-MMMNP 2400 (Ehlaziyiweyo) kukuzibophelela okuqinisekisiweyo okulinganiselweyo. Ndinyanzelekile ukuba ndenze iinkqubo, ikakhulu ezibandakanya ukwenza imibuzo yolawulo kunye nabanye abaphicothi, njengoko kufanelekile, kunye nokusebenzisa iinkqubo zohlalutyo, kunye nokuvavanya ubungqina obufunyenweyo.

7. Iinkqubo ezenziweyo xa bekuhlolwa zincinci kakhulu kunezo zenziwe kuphicotho olwenziwe ngokuhambiselana Nemigangatho Yophicotho Yamazwe Ngamazwe. Ngoko ke, andichazi uluvo lophicotho ngezi ngxelo zemali.

Ingxelo yengxelo yonyaka yentsebenzo

8. Ngokuhambelana noMthetho woPhicotho-zincwadi lukaRhulumente wama-25 ka-2004 (MPR) kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yawo, kufuneka ndiphicothe ndize ndinike ingxelo malunga nokusebenziseka nokuthembeka kwengcaciso yokusebenza exeliweyo ngokuchasene neenjongo ezimiselwe kwangaphambili kwizalathiso zokusebenza ezikhethiweyo ezichazwe kwingxelo yokusebenza yonyaka. Igunya lobalo-mali linoxanduva lokulungiselela ingxelo yonyaka yentsebenzo.

Ingxelo yomphicothi wangaphandle

9. Ndikhethe ezi zikhombisi zentsebenzo zilandelayo ezinxulumene nenkqubo: iinkonzo zolawulo lwezibonelelo zelifa lemveli eziboniswe kwingxelo yonyaka yentsebenzo yonyaka ophele nge-31 kweyoKwindla 2024. Ndikhethe ezo zikhombisi zilinganisa indlela iqumrhu eliqhuba ngayo kwimisebenzi yalo ephambili egunyazisiweyo nezingumdla omkhulu kwilizwe, ekuhlaleni okanye eluntwini.
    - Inani lokuhlolwa kwendawo kwiindawo zelifa lemveli zephondo
    - Inani leziganeko zelifa lemveli zephondo zokukhuthaza izibonelelo zelifa lemveli
    - Inani leenkqubo ezilungiselelwe ukukhuthaza ulawulo lwezixhobo zelifa lemveli
10. Ndihlolisise inkazelo yentsebenzo exeliweyo lwezikhombisi zentsebenzo ezikhethiweyo ngokuchasene nemilinganiselo ephuhliswe kwisikhokelo solawulo lwentsebenzo kunye nengxelo, njengoko kuchaziwe kwisaziso ngokubanzi. Xa ingxelo yonyaka yendlela eqhuba ngayo ilungiselelwe kusetyenziswa ezi zinto zifunekayo, inikezela ngolwazi nenkcazelo eluncedo nethembekileyo kubasebenzisi malunga nokucwangciswa nokuhanjiswa kwequmrhu kumyalelo neenjongo zalo.
11. Ndenze iinkqubo zokuvavanya enoba:
    - izalathisi ezisetyenziselwa ukucwangcisa nokunika ingxelo ngomsebenzi zinokunxulunyaniswa ngqo nomyalelo wequmrhu kunye nokufezekiswa kweenjongo zalo ezicwangcisiweyo
    - izalathisi zichazwe kakuhle kwaye ziyaqinisekiswa ukuqinisekisa ukuba kulula ukuziqonda kwaye zisebenza ngokungaguquguqukiyo kwaye ndiyakwazi ukuqinisekisa iindlela neenkqubo eziza kusetyenziselwa ukulinganisa impumelelo
    - iithagethi zinokunxulunyaniswa ngokuthe ngqo nokufezekiswa kwezalathisi kwaye zicacisiwe, zimiselwe ixesha kwaye zinokulinganiswa ukuqinisekisa ukuba kulula ukuqonda ukuba yintoni ekufuneka ihanjisiwe kwaye nini, inqanaba elifunekayo lentsebenzo kunye nendlela intsebenzo eza kuvavanywa ngayo
    - izalathisi kunye neethagethi ezichazwe kwingxelo yonyaka yentsebenzo ziyafana nezo bezizibophelele kuzo kumaxwebhu okuqala avunyiweyo okanye ahlaziyiweyo okucwangcisa
    - inkcazelo yentsebenzo echaziweyo iboniswa kwingxelo yentsebenzo yonyaka ngendlela emiselweyo
    - kukho ubungqina obaneleyo obuxhasayo beempumelelo ezixeliweyo kunye nezizathu ezibonelelwe ngayo nayiphi na into engaphezulu okanye engaphantsi kokufezekiswa kweethagethi.
12. Ndenze iinkqubo ngenjongo yokunika ingxelo yeziphumo eziphathekayo kuphela; kwaye ndingachazi uluvo lokuqinisekisa okanye isigqibo.
13. Andikhange ndichonge naziphi na iziphumo eziphathekayo kulwazi lwentsebenzo oluxeliweyo lwezikhombisi zezinto ezikhethiweyo.

Ingxelo ngokuthobela umthetho

14. Ngokuhambelana neMPR kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yayo, ndimele ndiphicothe ndize ndinike ingxelo malunga nokuthotyelwa komthetho osebenzayo onxulumene nemicimbi yezemali, ulawulo lwezemali kunye neminye imicimbi enxulumene noko. Igunya elilawulayo linoxanduva lokuthobela umthetho wenkampani.
15. Ndenze iinkqubo zokuvavanya ukuthotyelwa kweemfuno ezikhethiweyo kumthetho ophambili ngokuhambelana nendlela yokuzibandakanya yoMphicothi Jikelele waseMzantsi Afrika (MJMA). Oku kuzibandakanya akuqinisekisi ukuzibandakanya okuqinisekisiweyo. Ngoko ke, andichazi uluvo lokuqinisekisa okanye isigqibo.
16. Kwinkqubo ye-MJMA emiselweyo, ndikhethe izinto ezifunekayo kumthetho ophambili wokuvavanya ukuthotyelwa kwezinto ezihambelana nolawulo lwezemali kunye nokusebenza kwequmrhu, ecacileyo ukuba ivumele ukulinganiswa nokuvavanywa okungaguqukiyo, ngoxa ikwaneenkcukacha ezaneleyo kwaye ifumaneka lula ngendlela eqondakalayo. Iimfuno ezikhethiweyo zomthetho ziqukiwe kwisihlomelo kwingxelo yalo mphicothi.
17. Andizange ndichonge naziphi na izinto ezingathotyelwanga kwiimfuno zomthetho ezikhethiweyo

Ingxelo yomphicothi wangaphandle

Ukusilelakolawulo lwangaphakathi

18. Ndiqwalasele ulawulo lwangaphakathi olufanelekileyo ekuzibandakanyeni kwam kwiingxelo zemali, ingxelo yonyaka yokusebenza kunye nokuthotyelwa komthetho osebenzayo; nangona kunjalo, injongo yam yayingekokuvakalisa naluphi na uhlobo lokuqinisekisa kuyo.
19. Andizange ndifumanise naziphi na iintsilelo ezibalulekileyo kulawulo lwangaphakathi.

Indlela yokuziphatha yobungcali kunye nolawulo lomgangatho

20. Mna ndizimele kweli qumrhu ngokuhambelana neBhodi Yemigangatho Yokuziphatha Yamazwe Ngamazwe Yokuziphatha Kwababali-mali Bamazwe *Ngamazwe (kubandakanywa neMigangatho Yokuzimela Yamazwe Ngamazwe*) (ikhowudi ye-BYYYM) kunye nezinye iimfuno zokuziphatha ezihambelana nokuzibandakanya kwam eMzantsi Afrika. Ndizalisekisile ezinye iimbopheleleko zam zokuziphatha ngokuhambelana nezi mfuno kunye nekhowudi ye-BYYYM.
21. Ngokuhambelana noMgangatho waMazwe ngaMazwe woLawulo loMgangatho 1, iAGSA igcina inkqubo ebanzi yolawulo lomgangatho equka iipolisi neenkqubo ezibhaliweyo zokuthobela iimfuno zokuziphatha nemigangatho yobungcali.

Ikapa
31 kweyeKhala 2024

Isihlomelo kwingxelo yomphicothi

Ukuthobela umthetho – iimfuno ezikhethiweyo zomthetho

Iimfuno ezikhethiweyo zowiso-mthetho zezi zilandelayo:

Umthetho	Amacandelo okanye imimiselo
UMthetho woLawulo lweMali kaRhulumente onguNombolo 1 ka-1999 (MLMZ)	Icandelo 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii) Icandelo 53(4) Icandelo 55(1)(a); 55(1)(b); 55(1)(c)(i) Icandelo 56(1); 56(2) Icandelo 57(b)
Imigaqo kaNondyebo, ngo-2005	Imigaqo 8.2.1; 8.2.2 Imigaqo 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a); Imigaqo 16A6.2 (b); 16A 6.3(a); 16A 6.3(b); Imigaqo 16A.6.3(c); 16A 6.3(e); 16A 6.4; 16A 6.5; Imigaqo 16A.6.6; 16A 8.3; 16A 8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii) Imigaqo 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1 Umgaqo 31.1.2(c); Imigaqo 33.1.1; 33.1.3
Imithetho yenkonzo karhulumente	Imigaqo 18; 18 (1) kunye (2)
UMthetho 38 ka-2000 weBhodi yoPhuhliso lweShishini loKwakha	Icandelo 18(1)
Imigaqo yeBhodi yoPhuhliso lweShishini loKwakha, 2004	Imigaqo 17; 25(7A)
Uhlengahlengiso lwesibini Umyalelo kaNondyebo weSizwe onguNombolo 5 ka-2020/21	Umhlathi 1
Umyalelo kaNondyebo weSizwe we-Erratum No. 5 ka-2020/21	Umhlathi 2
Umyalelo kaNondyebo weSizwe onguNombolo 5 ka-2020/21	Imihlathi 4.8; 4.9; 5.3
Umyalelo kaNondyebo weSizwe onguNombolo 1 ka-2021/22	Umhlathi 4.1
Inqaku loMyalelo likaNondyebo weSizwe SCM 03 2021/22	Imihlathi 4.3; 4.4; 4.4 (a); 4.4(c); 4.4(d)
Inqaku Lemiyalelo Ye-SCM likaNondyebo Wesizwe 11 2020/21	Umhlathi 3.1; Umhlathi 3.4(b) Umhlathi 3.9
Inqaku loMyalelo likaNondyebo weSizwe SCM 02 ka-2021/22	Imihlathi 3.2.1; 3.2.4(a) Umhlathi 3.3.1
Inqaku lokuziqhelanisa 5 lika-2009/10	Umhlathi 3.3
Inqaku lokuziqhelanisa 7 lika-2009/10	Umhlathi 4.1.2
UMthetho weSikhokelo Sepolisi yokuThengwa kweeNkcukacha, 5 ka-2000	Ngokwecandelo 1 Icandelo 2.1(a); 2.1(f)
Imigaqo Yokuthenga Ekhethiweyo, 2017	Imihlathi 4.1; 4.2 Imihlathi 5.1; 5.3; 5.6; 5.7 Imihlathi 6.1; 6.2; 6.3; 6.6; 6.8 Imihlathi 7.1; 7.2; 7.3; 7.6; 7.8 Imihlathi 8.2; 8.5 Umhlathi 9.1; Imihlathi 10.1; 10.2 Imihlathi 11.1; 11.2
Imigaqo Yokuthenga Ekhethiweyo, 2022	Imihlathi 4.1; 4.2; 4.3; 4.4 Imihlathi 5.1; 5.2; 5.3; 5.4
UMthetho wokuThintela nokuThintela imisebenzi eyonakeleyo 12 ka-2004	Icandelo 34(1)

Ingxelo Yesikhundla Sezemali

Amanani eRandi lamawaka	Inqaku	2024	2023
Iiasethi			
Iiasethi Zangoku			
Imali nemali elingana nayo	3	9 969	8 882
Izinto zokuthengisa	4	149	120
Ezifumanekayo kwintengiselwano yokutshintshiselana	5	50	53
		10 168	**9 055**
Zizonke Iiasethi		**10 168**	**9 055**
Amatyala			
Amatyala Angoku			
Iza kubhatalwa ngokutshintshiselana ngemali	6	-	32
Izibonelelo neerisithi ezinemiqathango ezingasetyenziswanga	7	166	167
		166	**199**
Iyonke Imali Ebhatalelwayo		**166**	**199**
Iiasethi Ezibonakalayo		**10 002**	**8 856**
Intsalela eqokelelweyo		10 002	8 856
Iiasethi Ezipheleleyo		**10 002**	**8 856**

Ingxelo Yendlela Eqhuba Ngayo Imali

Amanani eRandi lamawaka	Inqaku	2024	2023
Ingeniso			
Ingeniso ngokutshintshiselana ngemali			
Imali yokufaka isicelo selifa lemveli	8	845	791
Inzala efunyenweyo	9	827	476
Iyonke ingeniso ngokutshintshiselana ngemali		**1 672**	**1 267**
Ingeniso ngokungekuko ukutshintshiselana ngemali			
Enye ingeniso evela kokungeyontengiselwano yokutshintshishiselana	10	**7 394**	**8 016**
Thumela ingeniso			
Ukuthunyelwa kunye Nezibonelelo ezifunyenweyo	11	1 893	1 537
Ukusetyenziswa Kwenkxaso-mali Yemiqathango	12	303	238
Iyonke ingeniso ngokungekuko ukutshintshiselana ngemali		**9 590**	**9 791**
Iyonke ingeniso		**11 262**	**11 058**
Inkcitho			
Imali yophicotho	13	(78)	(73)
Imali emele ibhatalwe ngumthetho	14	(1 241)	-
Iinkonzo ezikhoyo	15	(7 394)	(7 991)
Iindleko eziqhelekileyo	16	(779)	(703)
Imali emele ibhatalwe ngamalungu	17	(624)	(838)
Iyonke inkcitho		**(10 116)**	**(9 605)**
Intsalela yonyaka		**1 146**	**1 453**

X

F: INKCAZELO YEZEMALI

Ingxelo Yotshintsho Kwiiasethi Eziphele leleyo

Amanani eRandi lamawaka	Intsalela eqokelelweyo/ intsilelo	Iiasethi eziphele leleyo
Imali eseleyo nge-1 ka-Tshaz'iimpuzi 2022	**7 403**	**7 403**
Utshintsho kwintsalela yempahla	1 453	1 453
Intsalela yonyaka	1 453	1 453
Izinto ezitshintshiweyo xa zizonke	**8 856**	**8 856**
Imali eseleyo nge-1 ka-Tshaz'iimpuzi 2023		
Utshintsho kwintsalela yempahla		
Intsalela yonyaka	1 146	1 146
Izinto ezitshintshiweyo xa zizonke	1 146	1 146
Ibhalansi EyoKwindla 31, 2024	**10 002**	**10 002**

Ingxelo Yemali

Amanani eRandi lamawaka	Inqaku	2024	2023
Imali esuka kwizinto ezenziwayo			
Iirisithi			
Imali efunyenweyo		3 040	3,353
Ingeniso yenzala		830	462
		3 870	3 815
Iintlawulo			
Imali ebhatalwa kubathengisi nakubasebenzi		(2 783)	(1 584)
Inethi yemali esuka kwizinto ezenziwayo	18	**1 087**	**2 231**
Ukunyuka kwemali nokulingana nemali		**1 087**	**2 231**
Imali nemali elingana nayo ekuqaleni konyaka		8 882	6 651
Imali nemali elingana nayo ekuqaleni konyaka	3	**9 969**	**8 882**

Ingxelo yokuhamba kwemali ka-2022/23 yaphinda yachazwa ngenxa yonyango olungachanekanga lwenkxaso-mali yeSibonelelo Semiqathango. Iinkcukacha zokuhlaziywa zichazwe kwinqaku 23.

Uhlahlo lwabiwo-mali Ngokwemali

Amanani eRandi lamawaka	Ibhajethi evunyiweyo	Unyenyiso	Uhlahlo lwabiwo-mali Lokugqibela	Imali yokwenyani enokuthelekiswa	Umahluko phakathi kohlahlo-lwabiwo mali lokugqibela nolokwenyani	Irefe-rensi
Ingxelo Yendlela Eqhuba Ngayo Imali						
Ingeniso						
Ingeniso engafakwanga rhafu						
Ukuthengiswa kweemveliso Neenkonzo ngaphandle kwee-asethi eziyinkunzi	674	150	**824**	845	**21**	
Ingeniso yequmrhu ngaphandle kokuthengisa	282	-	**282**	830	**548**	22.1
Udluliselo kunye neNkxaso-mali efunyenweyo eyi	1 621	-	**1 621**	2 195	**574**	22.2
Ingeniso iyonke	**2 577**	**150**	**2 577**	**3 870**	**1 143**	
Inkcitho						
Ukubhatala kwangoku						
Iimveliso neenkonzo	(2 577)	(150)	**(2 727)**	(2 722)	**5**	
Inkcitho iyonke	**(2 577)**	**-**	**(2 727)**	**(2 722)**	**5**	
Intsalela	**-**	**-**	**-**	**1 148**	**1 148**	
Imali Eyinyani Ethelekiswayo Isiseko njengoko kubonisiwe Kuhlahlo-lwabiwo mali kunye neNgxelo yoThelekiso		**-**	**-**	**1 148**	**1 148**	
Uxolelwaniso						
Umahluko osisiseko						
Ingeniso yeshishini ngaphandle kokuthengisa				(4)		
Enye ingeniso engeyiyo yerhafu (Iinkonzo)				7 394		
Izinto neenkonzo				2		
Iimpahla neenkonzo (Iinkonzo zohlobo)				(7 394)		
Umahluko kumaxesha				-		
Umahluko kwinkampani				-		
Imali Eyinyani Kwingxelo Yendlela Oqhuba Ngayo Ngezimali				**1 146**		

Amanani eRandi lamawaka	**Inqaku**	**2024**	**2023**

1. Ukuboniswa kweeNgxelo zezeMali zoNyaka

Imigaqo-nkqubo ebalulekileyo yokubala imali esetyenzisiweyo ekulungiseleleni ezi ngxelo zemali zonyaka ichazwe ngezantsi.

1.1 Isiseko sokulungiselela

Iingxelo zemali zonyaka ziye zalungiselelwa ngokuhambelana neMigangatho yokuQhelaniswa kweAkhawunti ngokuBanzi (NYEN), ekhutshwe yiBhodi yeMigangatho yeAkhawunti ngokuhambelana neCandelo 91(1) loMthetho woLawulo lweMali kaRhulumente (uMthetho 1 ka-1999).

Ezi ngxelo zemali zonyaka ziye zalungiswa ngokusekelwe kwezolawulo kwaye zihambelana nendibano yeendleko zembali njengesiseko sokulinganisa, ngaphandle kokuba kuchazwe ngenye indlela. Zivezwa ngeRandi yoMzantsi Afrika.

Onke amanani ajikelezwe afikelela kumawaka akufutshane.

Ushwankathelo lweepolisi ezibalulekileyo zobalo-mali, eziye zasetyenziswa ngokuqhubekayo ekulungiseleleni ezi ngxelo zemali zonyaka, zichazwe ngezantsi.

Le migaqo-nkqubo yobalo-mali iyahambelana nexesha elidlulileyo. Kodwa ke, iipolisi zeNdlu, Izityalo Nezixhobo, Izixhobo Zemali, Neenkonzo zihlaziyiwe ukuze kuqinisekiswe ukuba zihambelana neNkampani.

1.2 Ukuqikelelwa kwenkxalabo

Ezi ngxelo zemali zonyaka ziye zalungiswa ngokusekelwe kulindelo lokuba iZiko liza kuqhubeka lisebenza njengenkxalabo eqhubekayo ubuncinane kwiinyanga ezili-12 ezizayo.

1.3 Izinto ezifumanekayo

Ukushiywa okanye ukungafanelekanga kwezinto kubaluleke kakhulu ukuba, ngabanye okanye ngokudibeneyo, banokuchaphazela izigqibo okanye uvavanyo lwabasebenzisi olwenziwe ngokusekelwe kwiingxelo zemali. Ukuxhomekeka kuxhomekeke kuhlobo okanye ubungakanani bokushiywa okanye inkcazelo ephosakeleyo egwetywe kwiimeko ezijikelezileyo. Uhlobo okanye ubungakanani benkcazelo, okanye indibaniselwano yazo zombini, inokuba yeyona nto ibalulekileyo.

Ukuvavanya ukuba ukushiywa okanye inkcazelo ephosakeleyo inokuchaphazela izigqibo zabasebenzisi, kwaye ngoko kube yinto ebonakalayo, kufuna ukuqwalaselwa kweempawu zabo basebenzisi. Isakhelo sokuLungiswa nokuNikezelwa kweeNgxelo zezeMali sichaza ukuba abasebenzisi bacingelwa ukuba banolwazi olufanelekileyo ngurhulumente, imisebenzi yakhe, ezolawulo nokuzimisela ukufunda ulwazi ngenkuthalo efanelekileyo. Ngoko ke, uvavanyo luthathela ingqalelo indlela abasebenzisi abaneempawu ezinjalo abanokulindelwa ngayo ukuba bachaphazeleke ekwenzeni nasekuvavanyeni izigqibo.

1.4 Izigwebo ezibalulekileyo kunye nemithombo yokungaqiniseki koqikelelo

Iqumrhu lenza uqikelelo noqikelelo malunga nekamva. Uqikelelo lwezolawulo olufunyenweyo alufane lulingane neziphumo ezinxulumene noko. Uqikelelo nezigwebo ziyahlolwa ngokuqhubekayo kwaye zisekelwe kumava eembali kunye nezinye izinto, kuquka ukulindelwa kweziganeko zexesha elizayo ekukholelwa ukuba zifanelekile phantsi kweemeko. Uqikelelo kunye neengcamango ezinomngcipheko omkhulu wokubangela uhlengahlengiso lwezinto kwizixa zeeasethi kunye namatyala kunyaka-mali olandelayo kuthethwe ngezantsi.

Ezifumanekayo

Iqumrhu livavanya izinto ezifunyenweyo ukuze ziphazamiseke ekupheleni kwexesha ngalinye lokunika ingxelo. Ukugqiba ukuba ingaba ilahleko yokuphazamiseka kufuneka irekhodwe ngokugqithiseleyo okanye ukunqongophala, iqumrhu lenza izigqibo malunga nokuba kukho idatha ebonakalayo ebonisa ukwehla okunokulinganiswa ekuqikelelweni kwemali yexesha elizayo evela kwiasethi yezemali

Ukuphazamiseka kwezinto ezifumanekayo kubalwa ngokweepotfoliyo, ngokusekelwe kwimilinganiselo yelahleko yembali, ehlengahlengiswe kwiimeko zezoqoqosho zelizwe nezoshishino kunye nezinye izikhombisi ezikhoyo ngomhla wokunika ingxelo ezinxulumene nokungaphumeleli kwipotfoliyo. Ezi mali zelahleko zonyaka zisetyenziswa kwiibhalansi zemali-mboleko kwipotfoliyo kwaye zilinganiselwe kwixesha eliqikelelweyo lokulahleka.

1.4 Izigwebo ezibalulekileyo kunye nemithombo yokungaqiniseki koqikelelo (iyaqhubeka)

Imali emele ibhatalwe yokuphazamiseka

Uqikelelo lokuphazamiseka kwezinto ezifumanekayo lwenziwa xa ukuqokelelwa kwemali epheleleyo kungasenakwenzeka. Ukubonelelwa ngetyala lokuphazamiseka kuya kubalwa kuphela kwizinto ezifunyenweyo zorhwebo. Ilungiselelo elipheleleyo lokuphazamiseka kwenkampani liya kubalwa nokuba ngumntu onetyala okanye ubuncinci ngokodidi lomngcipheko.

1.5 Indlu, isityalo kunye nezixhobo

Indlu, isityalo kunye nezixhobo zizinto ezibonakalayo ezingezizo ezangoku (kuquka izinto zophuhliso) ezigcinwe ukuze zisetyenziselwe ukuvelisa okanye ukunikezela ngeempahla okanye iinkonzo, ukuqeshisa kwabanye, okanye ngeenjongo zolawulo, kwaye kulindeleke ukuba zisetyenziswe kwixesha elingaphezu kwelinye.

Iindleko zento yendlu, isityalo kunye nezixhobo zibonwa njengempahla xa:

- kunokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye amathuba enkonzo anxulumene nento leyo aya kuqukuqela kwiqumrhu; kwaye
- iindleko zento zinokulinganiswa ngokuthembekileyo.

Iiasethi ezithengiweyo ebudeni bonyaka-mali zinikelwa kwiSebe leMicimbi yeNkcubeko neMidlalo (DCAS) ukuze kuqinisekiswe ulawulo lweasethi olusebenzayo. Ekupheleni konyaka ii-asethi ziyaqatshelwa ukuba zichaze umphumo womnikelo kwixabiso lokuthwala ukususela nge-31 kaMatshi ngonyaka.

1.6 Izixhobo zemali

Izixhobo zemali zequmrhu zihlelwa njengeeasethi zemali okanye amatyala.

Isixhobo semali yiyo nayiphi na ikhontrakthi ebangela iasethi yemali yeshishini elinye kunye netyala lemali okanye inzala eshiyekileyo yenye ishishini.

Iindleko ezilungisiweyo zeasethi yezemali okanye ityala lemali sisixa apho iasethi yezemali okanye ityala lemali lilinganiselwa khona ekwamkelweni kokuqala ngaphandle kwembuyekezo eyintloko, kunye okanye ngaphandle kwemali eqokelelweyo kusetyenziswa umahluko osebenzayo phakathi kwaloo mali yokuqala kunye nemali yokuvuthwa, kunye nokususa nasiphi na isaphulelo (ngokuthe ngqo okanye ngokusebenzisa iakhawunti yesibonelelo) ngenxa yokuphazamiseka okanye ukungakwazi ukuqokelelwa.

Umngcipheko wezinga lenzala ngumngcipheko wokuba ixabiso elifanelekileyo okanye ukuhamba kwemali kwixesha elizayo kwesixhobo semali kuza kutshintsha ngenxa yokutshintsha kwamaxabiso enzala emarike.

Imali-mboleko ehlawulwayo ngamatyala emali, ngaphandle kokubhatalwa kwexesha elifutshane ngokwemiqathango eqhelekileyo yemali ongayisebenzisa.

Uhlelo

Eli qumrhu linezi ntlobo zilandelayo zeeasethi zemali (iiklasi kunye nodidi) njengoko kubonisiwe kwingxelo yemeko yezemali okanye kumanqaku alo:

Iklasi	Udidi
Imali kunye nemali elinganayo	Ii-asethi eziyimali zilinganiselwa ngexabiso elihlawulelwayo
Izinto ezifunyenweyo kwintengiselwano yokutshintsha	Ii-asethi eziyimali zilinganiselwa ngexabiso elihlawulelwayo

Eli qumrhu linezi ntlobo zilandelayo zamatyalai zemali (iiklasi kunye nodidi) njengoko kubonisiwe kwingxelo yemeko yezemali okanye kumanqaku alo:

Iklasi	Udidi
Iintlawulo ezivela kwintengiselwano	Ii-asethi eziyimali zilinganiselwa ngexabiso elihlawulelwayo
ISibonelelo-mali esineMiqathango esingasetyenziswanga	Ii-asethi eziyimali zilinganiselwa ngexabiso elihlawulelwayo

1.6 Izixhobo zemali (ziyaqhubeka)

Umlinganiselo wokuqala weeasethi zemali kunye namatyala emali

Le nkampani ilinganisa iasethi nemali, ngaphandle kwezo emva koko zilinganiswe ngexabiso elifanelekileyo, ekuqaleni ngexabiso layo elifanelekileyo kunye neendleko zentengiselwano ezinokubangelwa ngokuthe ngqo kukuthengwa okanye ukukhutshwa kweasethi yemali okanye imali.

Iqumrhu lilinganisa zonke ezinye iiasethi zemali kunye namatyala emali ekuqaleni ngexabiso elifanelekileyo.

Umlinganiselo olandelayo weeasethi zemali kunye namatyala emali

Iqumrhu lilinganisa zonke iiasethi zemali kunye namatyala emali emva kokwamkelwa kokuqala lisebenzisa ezi ndidi zilandelayo:

- Izixhobo zemali ngexabiso elifanelekileyo.
- Izixhobo zemali ngeendleko ezilungisiweyo.

Zonke iiasethi zemali ezilinganiswa ngeendleko ezilungisiweyo ziphantsi kohlolo lokuphazamiseka.

Iindleko ezilungisiweyo zeasethi yezemali okanye ityala lemali sisixa apho iasethi yezemali okanye ityala lemali lilinganiselwa khona ekwamkelweni kokuqala ngaphandle kwembuyekezo eyintloko, kunye okanye ngaphandle kwemali eqokelelweyo kusetyenziswa umahluko osebenzayo phakathi kwaloo mali yokuqala kunye nemali yokuvuthwa, kunye nokususa nasiphi na isaphulelo (ngokuthe ngqo okanye ngokusebenzisa iakhawunti yesibonelelo) ngenxa yokuphazamiseka okanye ukungakwazi ukuqokelelwa kwimeko yeasethi yezemali.

Izinto zokulinganisa ixabiso elifanelekileyo

Ulawulo lubeka ixabiso elifanelekileyo kwizixhobo zemali ngokusebenzisa iindlela ezithile zokuxabisa. Oku kuquka ukusetyenziswa kweentengiselwano zobude beARM zakutshanje, ukubhekisela kwezinye izixhobo ezifanayo, uhlalutyo lwemali olunesaphulelo kwaye luxhomekeke kancinci kangangoko kunokwenzeka kwiingeniso ezithile zequmrhu.

Izinto zemali ezilinganiswa ngeendleko eziqokelelweyo

Ukuba kukho ubungqina obunenjongo bokuba ilahleko yokungalunganga kwiiasethi zemali ezilinganiswe ngeendleko ezilungisiweyo iye yenziwa, ixabiso lelahleko lilinganiselwa njengomehluko phakathi kwemali ephathwayo yeasethi nexabiso elikhoyo lokuqikelelwa kwemali eqikelelwayo kwixesha elizayo (ngaphandle kwelahleko yemali ongayisebenzisanga kwixesha elizayo) elinesaphulelo kwixabiso lenzala lokuqala leasethi yemali. Isixa sokuthwala iasethi sincitshiswa ngokusetyenziswa kweakhawunti yesibonelelo. Inani lelahleko liyaqatshelwa kwintsalela okanye ukunqongophala.

Ukuba, kwixesha elilandelayo, inani lelahleko yokuphazamiseka liyanciphakwaye ukwehla kunokunxulunyaniswa nento eyenzekayo emva kokuba ukuphazamiseka kwamkelwe, ilahleko yokuphazamiseka eyaziwayo ngaphambili ibuyiselwa umva ngokulungisa iakhawunti yesibonelelo. Ukubuyiselwa umva akuphumeleli ekubeni kubekho isixa semali esingaphezulu kweendleko ebeziza kuba nazo ukuba ingabonakali ingxaki ngomhla wokubuyiselwa umva kwengxaki. Inani lerivesi liyaqatshelwa kwintsalela okanye ukunqongophala.

Apho iiasethi zemali ziphazamiseka ngokusetyenziswa kweakhawunti yesibonelelo, isixa selahleko siyaqatshelwa kwintsalela okanye intsilelo kwiindleko zokusebenza. Xa ezo asethi zemali zicinyiwe, ukucinywa kwenziwa ngokuchasene neakhawunti yesibonelelo efanelekileyo. Ukufunyanwa kweemali eziye zacinywa emva koko kufakwa kwiindleko zokusebenza.

Ukungaqondi Izinto zemali

Iqumrhu liqaphela iiasethi zemali kusetyenziswa iakhawunti yomhla wokurhweba.

Ngokuphelisa ukuqonda iasethi yezemali iyonke, umahluko phakathi kwenani lokuthwala nesambuku sokuqwalaselwa okufunyenweyo kuyaqatshelwa kwintsalela okanye intsilelo.

Amatyala emali

Iqumrhu lisusa ityala lemali (okanye inxalenye yetyala lemali) kwingxelo yalo yemeko yemali xa icinyiwe — okt xa ityala elichazwe kwisivumelwano likhutshwa, lirhoxiswa, liphelelwa lixesha okanye likhutshiwe.

1.6 Izixhobo zemali (ziyaqhubeka)

Umahluko phakathi kwenani lokuthwala ityala lemali (okanye inxalenye yetyala lemali) licinyiwe okanye lidluliselwe kwelinye iqela kunye nokuqwalaselwa okubhatelweyo, kuquka naziphi na ii-asethi ezingezizo iimali ezithunyelweyo okanye amatyala athatyathwayo, ayaqatshelwa ngokugqithiseleyo okanye ukunqongophala. Nawaphi amatyala atsalwayo, axolelwayo okanye athatyathwa yenye inkampani ngokuthengiselana okungatshintshiyo athatyathwa ngokungqinelana noMgangatho weGRAP Wengeniso evela Kwintengiselwano Engatshintshiyo (Irhafu Nokudluliselwa Kwamanye Amazwe).

1.7 Izinto ezifumanekayo ngokusemthethweni

Izinto ezifunyanwa ngokusemthethweni zizinto ezifunyanwa ngumthetho, imigaqo exhasayo, okanye iindlela ezifanayo, ezifuna ukulungiswa yenye inkampani ngemali okanye enye impahla yemali.

Isixa sokuthwala sisixa apho i-asethi ibonwa khona kwingxelo yemeko yezemali.

Indlela yeendleko yindlela esetyenziselwa ukubala izinto ezifunyenwe ngokusemthethweni ezifuna ukuba ezo zinto zifunyenweyo zilinganiswe ngexabiso lazo lokuthengiselana, kunye nayo nayiphi na inzala eqokelelweyo okanye ezinye iintlawulo (apho kufanelekileyo) kwaye, ingaphantsi kwayo nayiphi na ilahleko eqokelelweyo yokuphazamiseka kunye naziphi na iimali ezingabonakaliyo.

Inzala eqhelekileyo ngumlinganiselo wenzala kunye/okanye isiseko esichazwe kumthetho, imigaqo exhasayo okanye iindlela ezifanayo.

Imali engenayo nephumileyo yemali efunyanwa ngokusemthethweni ithetha imali echazwe, okanye ebaliweyo, etsalwayo okanye etsalwayo ngokomthetho, imigaqo exhasayo, okanye iindlela ezifanayo.

1.8 Izinto zokuthengisa

Iinventri ziqale zilinganiswe ngeendleko ngaphandle kwalapho iinventri zifunyanwa ngokuthengiselana okungatshintshiyo, ngoko iindleko zazo ngamaxabiso azo afanelekileyo ukususela kumhla wokufunyanwa.

Emva koko uluhlu lwezinto lulinganiswa ngexabiso eliphantsi kunye nexabiso eliqinisekileyo.

Iinventri zilinganiswa ngezantsi kweendleko kunye neendleko zokutshintsha ezikhoyo apho zigcinelwe:

- ukusasazwa ngaphandle kokubhataliswa okanye ukubhataliswa okunye; okanye
- ukusetyenziswa kwinkqubo yokuvelisa iimpahla eziza kusasazwa ngaphandle kwentlawulo okanye ngentlawulo eqhelekileyo.

Ixabiso eliqinisekileyo lixabiso lokuthengisa eliqikelelweyo kwimisebenzi eqhelekileyo lingaphantsi kweendleko eziqikelelweyo zokugqiba kunye neendleko eziqikelelweyo eziyimfuneko zokwenza ukuthengisa, ukutshintshiselana okanye ukuhanjiswa.

Iindleko zoluhlu lwezinto zinikezelwa kusetyenziswa ifomula yeendleko ezinobunzima. Ifomula efanayo yeendleko isetyenziselwa zonke izinto ezinobume obufanayo kwaye zisetyenziswe kwiziko.

1.9 Amatyala Anembopheleleko

Uqikelelo lwamatyala athile lwenziwa xa ishishini linomsebenzi osemthethweni okhoyo ngenxa yeziganeko ezidlulileyo, kusenokwenzeka ukuba ukuphuma kwezinto eziluncedo kuza kufuneka kulungiswe, kwaye kunokwenziwa uqikelelo oluthembekileyo lwesibophelelo.

Amatyala afanelekileyo awamkelwa. Iimeko zichazwe kumanqaku 20.

1.10 Ukuzibophelela

Izinto zihlelwa njengezibophelelo xa inkampani izibophelele kwintengiselwano yexesha elizayo eqhele ukuphumela ekuphumeni kwemali.

Ukuchazwa kuyafuneka ngokubhekisele kwizibophelelo ezingavunyelwanga zekhontrakthi.

1.10 Ukuzibophelela (kuyaqhubeka)

Izibophelelo ekufuneka zichaziwe ngazo ukuze kufikelelwe kwintetho efanelekileyo kufuneka zichazwe kwinqaku kwiingxelo zemali, ukuba zombini ezi zinto zilandelayo ziyafikelelwa:

- likhontrakthi kufuneka zingarhoxiswa okanye zirhoxiswe kuphela ngeendleko ezinkulu (ngokomzekelo, izivumelwano zeenkonzo zekhompyutha okanye zokulungisa izakhiwo); kwaye
- likhontrakthi kufuneka zinxulumene nenye into ngaphandle kwesiqhelo, esizinzileyo, ishishini likarhulumente lequmrhu – ngoko ke, izibophelelo zomvuzo ezinxulumene nezivumelwano zengqesho okanye izibophelelo zesibonelelo sokhuseleko loluntu aziqukwa.

1.11 Kwengeniso ngokutshintshiselana ngemali

Ukuqatshelwa

Ingeniso iyaqatshelwa xa kusenokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye iinkonzo ezinokubakho ziza kungena kwishishini kwaye xa inani lengeniso linokulinganiswa ngokuthembekileyo, kwaye imilinganiselo ethile ifikelelwe kwimisebenzi yeshishini. Ingeniso evela ekunikezelweni kweenkonzo ibonwa intsalela okanye intsilelo ngokumalunga nenqanaba lokugqitywa kwentengiselwano ngomhla wokunika ingxelo.

Ingeniso kukungena ngokupheleleyo kweenzuzo zoqoqosho okanye amathuba enkonzo ngexesha lokunika ingxelo xa ezo ngeniso zikhokelela ekunyukeni kwee-asethi, ngaphandle kokunyuka okunxulumene nemirhumo evela kubanikazi.

Intengiselwano yokutshintshiselana yile nto apho ishishini lifumana iiasethi okanye iinkonzo, okanye linamatyala acinyiweyo, kwaye linika ngokuthe ngqo malunga nexabiso elilinganayo (ikakhulu ngendlela yeempahla, iinkonzo okanye ukusetyenziswa kweeasethi) kwelinye iqela endaweni yalo.

Ixabiso elifanelekileyo yimali enokutshintshwa ngayo iasethi, okanye ityala elilungisiweyo, phakathi kwabantu abanolwazi, abazimiseleyo kwintengiselwano yobude bengalo.

Umlinganiselo

Ingeniso ilinganiswa ngexabiso elifanelekileyo lokuqwalaselwa okufunyenweyo okanye okufumanekayo. Le mali ayithathwa njengento enokuthenjwa de zonke iimeko ezinento yokwenza nentengiselwano zilungiswe.

Inzala, imali ebhatalelwayo kunye nezahlulo

Inzala iyaqatshelwa kwintsalela okanye ukunqongophala, kusetyenziswa indlela esebenzayo yomlinganiselo wenzala.

1.12 Ingeniso evela kwintengiselwano engeyiyo eyolwananiso

Ukuqatshelwa

Ingeniso yezinto eziluncedo ezivela kwintengiselwano engatshintshiyo eyaziwa njengeasethi ibonwa njengengeniso, ngaphandle kwinqanaba lokuba ityala likwabonwa ngokubhekiselele kwingeniso efanayo.

Njengoko iqumrhu lifikelela isibophelelo esikhoyo esaziwa njengetyala ngokuphathelele ekungeneni kwezinto ezivela kwintengiselwano engatshintshiswanga eyaziwa njengeasethi, linciphisa inani lokuthwala ityala elamkelweyo kwaye liyaqaphela isixa semali engenayo esilingana noko kuncitshiswa.

Umlinganiselo

Ingeniso evela kwintengiselwano engatshintshiyo ilinganiswa kwisixa sokunyuka kweeasethi ezamkelwe liqumrhu.

Xa, ngenxa yokuthengiselana okungatshintshiyo, iqumrhu liyiqonda iasethi, likwayiqonda ingeniso elingana nemali yeasethi elinganiswa ngexabiso layo elifanelekileyo ukususela ngomhla wokufunyanwa, ngaphandle kokuba ikwafuneka ukuba iqaphele ityala. Apho kufuneka ityala liqatshelwe liya kulinganiswa njengolona qikelelo lubalaseleyo lwemali efunekayo ukulungisa isibophelelo ngomhla wokunika ingxelo, kunye nesixa sokunyuka kweeasethi, ukuba sikhona, esaziwa njengengeniso. Xa emva koko ityala lincitshisiwe, ngenxa yokuba isiganeko sokurhafiswa sisenzeka okanye imeko ethile yanelisekile, ixabiso lokuncitshiswa kwetyala libonwa njengengeniso.

1.12 Ingeniso evela kwintengiselwano engatshintshiyo (eqhubekayo)

Izibonelelo ezinemiqathango kunye neerisithi

Ingeniso efunyenwe kwizibonelelo ezinemiqathango, iminikelo nenkxaso-mali ibonwa njengengeniso kangangokuba iqumrhu lithobele naziphi na izinto ezifunekayo, imiqathango okanye izibophelelo ezifakwe kwisivumelwano. Kwinqanaba lokuba imilinganiselo, imiqathango okanye izibophelelo azifikelelwanga, ityala liyaqatshelwa.

Inzala efunyenwe kutyalo-mali iphathwa ngokwemiqathango yesibonelelo. Ukuba ibhatalwa kumnikimali ibhalwa njengenxalenye yetyala kwaye ukuba akunjalo, ibonwa njengenzala efunyenwe kwingxelo yokusebenza kwemali.

Izibonelelo ezibuyisela iqumrhu kwiindleko ezenziweyo ziqatshelwa kwintsalela okanye ukusilela ngokwenkqubo ngamaxesha afanayo apho iindleko ziqatshelwa khona.

Izipho neminikelo, kuquka izinto

Izipho kunye neminikelo, kuquka iimpahla, zibonwa njengeeasethi kunye nengeniso xa kusenokwenzeka ukuba izibonelelo zoqoqosho okanye iinkonzo ezinokubakho kwixesha elizayo ziza kufikelela kwinkampani kwaye ixabiso elifanelekileyo leeasethi linokulinganiswa ngokuthembekileyo.

Iinkonzo **ezikhoyo**

Iqumrhu liziqaphele iinkonzo ezibalulekileyo kwimisebenzi yalo kunye/okanye iinjongo zokunikezelwa kweenkonzo. Ingeniso enxulumene noko iyaqatshelwa xa kusenokwenzeka ukuba izibonelelo zoqoqosho okanye iinkonzo ezinokubakho kwixesha elizayo ziya kuqukuqela kwaye zinokulinganiswa ngokuthembekileyo. Inkcitho enexabiso elilinganayo iyaqatshelwa ngoko nangoko ngokusetyenziswa kwenkonzo.

Apho iinkonzo zingabalulekanga kwimisebenzi yequmrhu kunye/okanye iinjongo zokunikezelwa kweenkonzo zingayifikeleli imilinganiselo yokwamkelwa, iqumrhu lichaza uhlobo kunye nodidi lweenkonzo ezifunyenweyo ngexesha lokunika ingxelo.

Iinkonzo ezikhoyo ziinkonzo ezinikezelwa ngabantu kumaqumrhu, ngaphandle kokubhataliswa, kodwa zinokuxhomekeka kwimimiselo.

1.13 Ukuguqulelwa kweemali zamanye amazwe Imali yamanye amazwe

Imali yelinye ilizwe ibhalwa ekwamkelweni kokuqala ngeeRandi, ngokufaka kwimali yelinye ilizwe ixabiso lokutshintshiselana phakathi kwemali esebenzayo nemali yelinye ilizwe ngomhla wentengiselwano.

Ukuthengiselana okubizwa ngeemali zamanye amazwe kuguqulelwa kumlinganiselo wokuthengiselana ngomhla wokuthengiselana. Izinto zemali ezidityaniswe ngeemali zakwamanye amazwe ziguqulelwa kumlinganiselo wokutshintshiselana ngomhla wokunika ingxelo. Ingeniso okanye ilahleko ebangelwe kukuguqulela ihlawuliswa kwintsalela/intsilelo.

1.14 Amanani athelekiswayo

Apho kuyimfuneko, amanani athelekiswayo ahlaziyiwe ukuze ahambelane notshintsho kwintetho kulo nyaka ukhoyo.

1.15 Inkcitho

Intengiselwano yezemali kwiiasethi nakumatyala

Amatyala ayacinywa xa echongwa njengangenakubuyiswa. Amatyala acinyiweyo aphelela kwisixa semali egciniweyo kunye/okanye phantsi kwenkcitho yemali efakiweyo. Ukuvalwa kuvela ekupheleni konyaka okanye xa imali ifumaneka. Akukho malungiselelo enziwe kwiimali ezingenakubuyiswa kodwa iimali zichazwa njengencwadi yokuyichaza. Zonke ezinye ilahleko ziyaqatshelwa xa kugunyazisiwe ukuba ziqatshelwe.

Inkcitho engenasiqhamo neyinkcitho

Inkcitho engenasiqhamo neyenkcitho yamkelwa njengempahla kwingxelo yemeko yezemali de kube lixesha apho inkcitho ifunyanwa kumntu onoxanduva okanye ibhalwa njengengenakubuyiselwa kwingxelo yokusebenza kwemali.

1.15 Inkcitho (iyaqhubeka)

Inkcitho engaqhelekanga

Inkcitho engaqhelekanga ibonwa njengenkcitho kwingxelo yokusebenza kwemali. Ukuba inkcitho ayivunyelwanga ligunya elichaphazelekayo iphathwa njengeasethi de ifunyanwe okanye ibhalwe njengengenakubuyiselwa.

Ukudluliselwa nezibonelelo

Ukudluliselwa kunye nezibonelelo zibonwa njengeendleko xa kugunyaziswa okokugqibela ukubhatala kwinkqubo (ungadlulanga owe-31 EyoKwindla wonyaka ngamnye).

1.16 Intsalela eqokelelweyo

Intsalela eqokelelweyo imele umahluko opheleleyo phakathi kweeasethi zizonke kunye namatyala apheleleyo eziko. Naziphi na izinto ezongezelelekileyo kunye nokusilela okufunyenweyo ebudeni bonyaka-mali othile kufunyanwa/kubhatalwa ngokumalunga nezinto ezongezelelekileyo/ukusilela. Uhlengahlengiso lwangaphambi konyaka, olunxulumene nengeniso nenkcitho, lubhatalwa/lufakwa kwintsalela eqokelelweyo xa kwenziwa uhlengahlengiso.

1.17 Inkcazelo ngohlahlo-lwabiwo

Uhlahlo-lwabiwo mali oluvunyiweyo lulungiselelwa ngokwemali kwaye luboniswa ngokuhlelwa koqoqosho okunxulumene neenjongo zesiphumo sokusebenza. I-NYEN 24 ifuna ukuba ingxelo yohlahlo-lwabiwo mali ichazwe ngokufanayo neBhajethi Evunyiweyo equka ulwahlulo lohlahlo-lwabiwo mali njengoko lupapashiwe.

Uhlahlo-lwabiwo mali oluvunyiweyo luquka ixesha lemali ukusuka nge-4/1/2023 ukuya nge-3/31/2024.

Iingxelo zemali zonyaka kunye nohlahlo-lwabiwo mali azikho kwisiseko esifanayo sokubala ngoko ke ukuthelekiswa nezixa zohlahlo-lwabiwo mali zexesha lokunika ingxelo kuye kwaqukwa kwiNgxelo yoThelekiso loHlahlo-lwabiwo mali kunye nezixa zoqobo.

Abalawuli bajonga ukungafani kwemathiriyeli njengokungafani kuhlahlo-lwabiwo mali lwe-5% nangaphezulu. Izizathu zokwahluka kwemathiriyeli zichazwe kwiiNqaku kwiiNgxelo zeMali zoNyaka.

1.18 Amaqela anxulumeneyo

Iqela elinxulumene noko ngumntu okanye iqumrhu elinokukwazi ukulawula okanye ukulawula elinye iqumrhu ngokudibeneyo, okanye libe nefuthe elikhulu kwelinye iqumrhu, okanye ngokuchaseneyo, okanye iqumrhu eliphantsi kolawulo oluqhelekileyo, okanye ulawulo oludibeneyo.

Ulawulo ligunya lokulawula imigaqo-nkqubo yezemali neyokusebenza yeshishini ukuze lifumane izibonelelo kwimisebenzi yalo.

Ulawulo oludibeneyo kukwabelana ngolawulo kwinto eyenziwayo ngelungiselelo elibophelelayo, kwaye lukhona kuphela xa izigqibo zemali nezokusebenza ezinxulumene nomsebenzi zifuna imvume ngaxeshanye yamaqela abelana ngolawulo (oosomashishini).

Ukuthengiselana kweqela okunxulumene noko kukudluliselwa kwezinto eziluncedo, iinkonzo okanye izibophelelo phakathi kwenkampani echazayo kunye neqela elinxulumene noko, kungakhathaliseki ukuba ixabiso liyabhataliswa.

Impembelelo ebalulekileyo ligunya lokuthatha inxaxheba kwizigqibo zepolisi zezemali nezokusebenza zenkampani, kodwa ayilawuli ezo polisi.

Ulawulo ngabo bantu banoxanduva lokucwangcisa, ukwalathisa nokulawula imisebenzi yequmrhu, kubandakanya nezo zityholwa ngolawulo lwequmrhu ngokomthetho, kwiimeko apho kufuneka zenze imisebenzi enjalo.

Amalungu asondeleyo osapho lomntu athathwa njengala malungu osapho anokulindeleka ukuba aphembelele, okanye aphenjelelwe nguloo mntu ekusebenzisaneni kwakhe neli qumrhu.

1.18 Amaqela anxulumeneyo (iyaqhubeka)

Eli qumrhu likhululwe kwiimfuno zokuchazwa ngokunxulumene nentengiselwano enxulumene neqela ukuba loo ntengiselwano yenzeka kumnikezeli oqhelekileyo kunye/okanye kubudlelwane bomthengi/kumamkeli ngokwemigaqo nemiqathango engekho ngaphezulu okanye engaphantsi kwezo zifanelekileyo ukulindela ukuba iqumrhu lamkele ukuba ukujongana nelo qumrhu lomntu okanye umntu okwiimeko ezifanayo kunye nemimiselo nemiqathango imiqathango yokusebenza eqhelekileyo emiselwe ligunyaziso lomthetho lelo qumrhu.

Apho iqumrhu likhululwe ekuchazeni ngokuhambelana noku kungasentla, iqumrhu lichaza inkcazelo ebalisayo malunga nohlobo lwentengiselwano kunye nemali eshiyekileyo enxulumene nayo, ukuze abasebenzisi beengxelo zemali zequmrhu baqonde impembelelo yentengiselwano enxulumene nayo kwiingxelo zemali zonyaka.

1.19 Iziganeko emva kosuku lokunika ingxelo

Iziganeko emva komhla wokunika ingxelo zezo ziganeko, ezithandekayo nezingathandekiyo, ezenzeka phakathi komhla wokunika ingxelo nomhla apho iingxelo zemali zigunyaziswe ukuba zikhutshwe. Iindidi ezimbini zeziganeko zinokuchongwa:

1.19.1 ezo zinika ubungqina beemeko ezazikho ngomhla wokunika ingxelo (ukuhlengahlengisa iziganeko emva komhla wokunika ingxelo); kwaye

1.19.2 ezo zibonisa iimeko ezavela emva komhla wokunika ingxelo (ukungahlengahlengisi iziganeko emva komhla wokunika ingxelo).

Iqumrhu liza kulungisa imali eqatshelwe kwiingxelo zemali ukuze ibonise ukutshintsha iziganeko emva komhla wokunika ingxelo emva kokuba isiganeko senzekile.

Eli qumrhu liza kuchaza uhlobo lwesiganeko kunye noqikelelo lwempembelelo yaso yezemali okanye ingxelo yokuba olu qikelelo alunakwenziwa ngenxa yazo zonke iziganeko eziphathekayo ezingalungisiyo, apho ukungachazi kunokuchaphazela izigqibo zoqoqosho zabasebenzisi ezithathwe ngokweengxelo zemali.

1.20 I-Umgangatho werhafu edityanisiweyo (GRD)

Le nkampani ikhululwe ekubhaliseni iVAT. Nangona kunjalo, ukuba kukho nayiphi na imali efunyenweyo efuna ukuba iqumrhu libhalise njengoMthengisi weVAT, eso sicelo siza kufakwa.

Amanani eRandi lamawaka	2024	2023

2. Imigangatho kunye nokutolika

2.1 Imigangatho kunye nokutolika kukhutshiwe, kodwa akukasebenzi

Eli qumrhu alikhange lisebenzise le migangatho ilandelayo kunye nokutolika, okupapashiweyo kwaye kunyanzelekile kumaxesha okubalwa kwemali equmrhu aqala ngo-Epreli 1, 2024 okanye emva koko:

Umgangatho/ Ukutolika:	Umhla osebenzayo: Iminyaka eqala ngomhla okanye emva koko	Ifuthe elilindelekileyo
• I-NYEN 1 (ilungisiwe): Ukuboniswa kweeNgxelo zezeMali (Ukuya Kwinkxalabo)	Ayikasebenzi	Akunakwenzeka ukuba kuya kubakho ifuthe lezinto eziphathekayo
• I-NYEN 104 (njengoko ihlaziyiwe): Izixhobo Zemali uTshaz'iimpuzi 1, 2025 Akunakwenzeka ukuba kuya kubakho	uTshaz'iimpuzi 1, 2025	Akunakwenzeka ukuba kuya kubakho ifuthe lezinto eziphathekayo

Amanani eRandi lamawaka	2024	2023

3. Imali nemali elingana nayo

Imali nokulingana nemali kuquka:		
Imali eshiyekileyo yebhanki	2 655	2 120
Idiphozithi yexesha elifutshane	7 314	6 762
	9 969	**8 882**

Umgangatho wemali ongayisebenzisa ebhankini nakwiidiphozithi zexesha elifutshane, ngaphandle kwemali ekhoyo

Imali nemali elingana nayo iquka imali kunye notyalo-mali lwexesha elifutshane, olungamanzi kakhulu oluqhutywa kumaziko ebhanki abhalisiweyo aneenyanga ezintathu nangaphantsi kwaye axhomekeke kumngcipheko wenzala ongabalulekanga. Ubungakanani bezi asethi bufikelela kwixabiso lazo elifanelekileyo.

4. Izinto zokuthengisa

Iiplakhi	149	120

Uluhlu lwezinto lunamacwecwe eendawo zelifa lemveli zephondo ezisetyenziselwa ukuchonga iindawo zelifa lemveli. Ebudeni bonyaka ophantsi kokuhlolwa kwathengwa iipleyiti zelifa lemveli lephondo.

5. Ezifumanekayo kwintengiselwano yokutshintshiselana

Umdla Ofunyenweyo	50	53

6. Iza kubhatalwa ngokutshintshiselana ngemali

Iintlawulo zorhwebo	-	32

7. Imali engasetyenziswanga ngokwemiqathango

Izibonelelo kunye neerisithi ezingasetyenziswanga ziquka:

IBhodi kaZwelonke yeLotto[1]	144	144
ISebe Likazwelonke Lezokhenketho[2]	21	21
Ingxowa-mali Yoonozakuzaku baseMelika	1	1
	166	**167**

Iinkxaso-mali ezinemiqathango zifunyenwe kwiBhodi kaZwelonke yeLottery yeProjekthi yoLondolozo lweNqaku leBaboon; kwiSebe leSizwe lezoKhenketho lezimpawu zokutolika kwezokhenketho eGugulethu Seven Memorial; nakwingxowa-mali yoonozakuzaku baseMerika yokulondoloza inkcubeko ukuze kulondolozwe iDiepkloof Rock Shelter, iNdawo yeLifa leMveli yePhondo kwinkqubo yokutyunjwa njengeNdawo yeLifa leMveli yeHlabathi

[1] Intsalela yeNgxowa-mali yeLottery ekuqaleni yayikukutyunjwa kweemonitha ezikwisayithi yaseBaboon Point. Nangona kunjalo, ngenxa yemiceli mngeni evela kuhlobo lwendawo, kwavunyelwana ngokufaka iimpawu zokutolika emqolombeni. Iimpawu ziya kufakwa ngo-2024/2025 njengoko kuvunyelwene nomxhasi-mali.

[2] ILifa leMveli leNtshona Koloni lilindele ukugitywa kweSixeko saseKapa (SK) kokulungiswa kwendawo yaseGugulethu 7 ukuze kuggitywe ukubekwa kweempawu zokutolika. Xa ukulungiswa kuggityiwe, iimpawu zokutolika ziya kuggitywa.

Amanani eRandi lamawaka	2024	2023

8. Imali yokufaka isicelo selifa lemveli

Iimali zesicelo	845	791

Ebudeni bonyaka ophononongwayo, kufunyenwe izicelo ezingakumbi zelifa lemveli njengoko lo ingumthombo wengeniso oqhutywa yimfuno.

9. Ingeniso yenzala

Inzala efunyenweyo	827	476

Ukunyuka kubangelwe kukutshintsha kwamaxabiso enzala kunye nemiceli mngeni eyahlukeneyo yokuthenga eyakhokelela ekucotheni kweendleko. Le nto yabangela ukuba kubalwe imali eninzi xa kuthelekiswa nonyaka odlulileyo.

10. Enye ingeniso evela kokungeyontengiselwano yokutshintshishiselana

Umnikelo: Iinkonzo ezikhoyo[1]	7 394	7 991
Isohlwayo solawulo	-	25
	7 394	8 016

[1] Ukuze ufumane iinkcukacha zomnikelo: Iinkonzo, jonga ibali elikwinqaku 15.

11. Ukuthunyelwa kunye Nezibonelelo ezifunyenweyo

Udluliselo lweSebe lufunyenwe	1 893	1 537

12. Ukusetyenziswa Kwenkxaso-mali Yemiqathango

Ukusetyenziswa Kwenkxaso-mali Yemiqathango	303	238

Ebudeni bonyaka ophantsi kokuhlolwa kwenxalenye yesibini yenkxaso-mali Yoonozakuzaku baseMerika ifunyenwe kwiprojekthi yeDiepkloof.

13. Imali yophicotho

Uphicotho lwangaphandle	78	73

14. Imali emele ibhatalwe ngumthetho

Iintlawulo Zomthetho	1 241	-

Ebudeni bonyaka ophononongwayo ityala elinxulumene ‘neSakhiwo seMonster’ eBuitengracht Street, eKapa lagqitywa kwaye iqumrhu kwafuneka libhatale iimali zomthetho ezinxulumene noko.

Amanani eRandi lamawaka	2024	2023

15. Iinkonzo ezikhoyo

Iindleko zabasebenzi: Iinkonzoezikhoyo	7 394	7 991

Amagosa aqeshwe liSebe leMicimbi yeNkcubeko neMidlalo (SMNM) azalisekisa imisebenzi yesigqeba neyolawulo enxulumene neKomishini Yelifa Lemveli yeNtshona Koloni (LMNK). Amagosa anikezelwe kwiQumrhu likaRhulumente aquka icandelo elijongene nolawulo lwezibonelelo zelifa lemveli kunye neCandelo loLawulo lwezeMali elixhasa iGosa eliyiNtloko lezeMali (INZ) elijongene noLawulo lwezeMali lweSMNM kunye neLMNK. Iinkonzo ezinikezelwa ngala magosa zibalulekile kwimisebenzi kunye neenjongo zokunikezelwa kweenkonzo zeLMNK ngoko ke umvuzo wazo uyaqatshelwa kwiNgxelo yokuSebenza kwezeMali yeLMNK njengoko kufunwa yiNYEN 23.

UMlawuli: IiMyuziyam, iLifa leMveli kunye namagama eJografi okwaligosa eliyiNtloko le-LMNK, iGosa eliyiNtloko lezeMali, kunye namagosa athile kwiCandelo: iiMyuziyam, iLifa leMveli kunye namagama eJografi enza iindima ezimbini kuba zinikezela ngeenkonzo kuzo zombini i-SMNM kunye ne-LMNK. Ixesha elichithwe kwi-LMNK ngala magosa kunzima ukulahlwa. Ngenxa yoko, iinkonzo ezifunyenweyo kula magosa azinakulinganiswa ngokuthembekileyo kwaye azifakwanga kwiinkonzo ezivunyiweyo kwiNgxelo yokuSebenza kwezeMali yeLMNK njengoko kufunwa yiNYEN 23 kuba iinkonzo ezinikezelwa yiLMNK ngala magosa aziyifikeleli imilinganiselo yokwamkelwa.

Inkonzo enikezelwa ngamagosa anoxanduva lokulawula imithombo yelifa lemveli yahlolwa kwakhona kunyaka-mali ka-2023/24 kwaye ibandakanyiwe njengenxalenye yeenkonzo ezivunyiweyo kwiNgxelo yokuSebenza kwezeMali. Ngokwe-NYEN 3, ukuhlolwa kwakhona kweenkonzo kuyasetyenziswa ngokufanelekileyo kunye nokuhambelana kwamanani athelekiswayo kwaphinda kwahlolwa. Iinkcukacha zokuhlolwa kwakhona zichazwe kwinqaku 23.

16. Iindleko eziqhelekileyo

Intengiso[1]	63	7
Ukutya[2]	80	68
Unxibelelwano[3]	58	75
Ukubonisana kunye neenkonzo zangaphandle[4]	392	343
Ushicilelo nendawo yokubhala[5]	66	71
Ukuhlaziywa Kwelayisensi yesoftware	46	42
Ukuhamba nokuziphilisa[6]	74	97
	779	**703**

1 Izinto ezifumaneka kube kanye zithengiwe kunyaka ophantsi kohlolo ebezingafakwanga kunyaka-mali odlulileyo.
2 Kwaqhutywa iintlanganiso zobuso nobuso apho kwakunikezelwa khona ukutya.
3 Kwakukho ukwehla kweentlanganiso ezibanjelwe kwi-intanethi ezikhokelela ekugcinweni kwesibonelelo sedatha.
4 Ukuguqulelwa kwamaxwebhu asemthethweni kwenziwe ngaphandle awayedla ngokuguqulelwa ngaphakathi.
5 Zimbalwa iikopi zamaxwebhu asemthethweni eziprintiweyo ebudeni bonyaka ophononongwayo.
6 Zimbalwa iindawo ezityelelweyo ebudeni bonyaka ophononongwayo.

Amanani eRandi lamawaka	2024	2023
17. Imali emele ibhatalwe ngamalungu		
Alard, G	-	2
Bailey, E	-	31
Baumann, N	17	16
Belter, D	55	76
Boise, H	39	14
Daniels, C	-	1
De Waal, J	-	28
Dumbrell, K	-	19
Fataar, M	-	18
Fortuin, C	30	8
Gani, R	17	11
Gribble, J	-	9
Gibbs, D	36	40
Hall, S	-	6
Hermansen, S	11	18
Jacobs, G	36	57
Johnston, S	32	52
Kasibe, W	-	2
Knight, J	-	3
Lavin, J	14	5
Malan, A	11	12
Martin, R	36	34
Mavumengwana, S	24	34
Mdludlu, M	7	18
Mgijima, B	-	3
Milandri, L	19	5
Ontong, T	32	15
Orton, J	-	8
Peters, W	-	47
Saunders, D	30	37
Scurr, M	-	23
Smart, C	20	8
Smuts, K	35	5
Snelling, C	-	28
Van de Merwe, H	54	76
Van Graan, A	19	18
Webley, L	-	12
Winter, S	30	27
Wilson-Harris, J	20	-
Wolters, M	-	12
	624	**838**

Ebudeni bonyaka ophononongwayo, kuye kwehla inani leentlanganiso ezibanjwayo nexesha elichithwe kumalungiselelo eentlanganiso. Ukongezelela, inani leekomiti lincitshisiwe elinegalelo ekunciphiseni kwenkcitho unyaka nonyaka.

Amanani eRandi lamawaka	2024	2023

18. Imali eyenziwe ngokusebenza

Intsalela	1 146	1 453
Iintshukumo ezingenayo imali:		
Ingeniso: Iinkonzo ezikhoyo	7 394	7 991
Inkcitho: Iinkonzo ezikhoyo	(7 394)	(7 991)
Ukwabiwa kwi-inventri	-	1
Utshintsho kwimali esebenzayo:		
Uluhlu lweempahla	(29)	-
Ezifumanekayo kwintengiselwano yokutshintshiselana	3	(14)
Ezinye ezifumanekayo kwintengiselwano engeyiyo eyokutshintshiselana	-	1 000
Iza kubhatalwa ngokutshintshiselana ngemali	(32)	30
Imali engasetyenziswanga ngokwemiqathango	(1)	(239)
	1 087	**2 231**

19. Amatyala Anembopheleleko

I-MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v UMPHATHISWA WEZOBUGCISA NENKCUBEKO kunye Nabanye, ityala 46055/15

I-Midnight Storm Investments 170 (Pty) Ltd v UMphathiswa Wezobugcisa Nenkcubeko Nabanye banxulumene netyala lenkundla elifakwe kwiNkundla Ephakamileyo yaseMntla Gauteng. Eli tyala linxulumene nesigqibo esithathwe Lilifa Lemveli laseNtshona Koloni (LMNK) sokungavumi uphuhliso lwezindlu ezicwangcisiweyo, ukuphinda uqalise kunye namalungelo olwahlulo kwipropathi eyiPhondo leLifa leMveli (NLMP). I-LMNK icatshulwa njengoMmangalelwa wesithathu kwaye i-MEC yeSebe leMicimbi yeNkcubeko neMidlalo yaseNtshona Koloni icatshulwa njengoMmangalelwa wesihlanu. Abanikazi bakhuphe isimemo sokubuyisa iindleko abazichithe kulo mhlaba njengoko betyhola ukuba esi sibhengezo sithintela amalungelo abo endlu kwaye kufuneka sithathwe njengento eyakhayo. Ityala laxoxwa kwiNkundla Ephakamileyo yaseGauteng nge-29 kaJulayi 2019 ukuya kwi-2 ka-Agasti 2019, kwaye lagqitywa ngeengxoxo zokuvala ngoJanuwari 2020. INkundla yenze isigqibo sokuxhasa abamangalelwa. Emva kwesigwebo, Ikhefu lokuBhenela kwiNkundla ePhakamileyo yeZibheno lamkelwa nge-15 kaJuni 2020 yiNkundla ePhakamileyo yaseGauteng. Ukuba ibango liyaphumelela kwiNkundla ePhakamileyo yeZibheno, ityala le-LMNK liqikelelwa kwi-R8.2million, ngaphandle kokuba i-LMNK, ngenye indlela uMphathiswa weSizwe wezoBugcisa neNkcubeko uye kwiNkundla yoMgaqo-siseko ukuze enze isibhengezo sokugqibela ngalo mbandela. Umfaki-sibheno/umfaki-sicelo uye emva koko waya kwi-LMNK ukuphononongo ukulungiswa komcimbi kwaye wangenisa esinye isicelo sophuhliso emaphethelweni e-PHS. Isibheno ngoko sihlehlisiwe kusalindwe iziphumo zesi sicelo. Ukuba umcimbi ugqityiwe, ityala eliqingqiweyo liya kuwa.

Ulawulo lwe-LMNK lunoluvo lokuba uxanduva olusekelwe kwixabiso lomhlaba ekuthethwa ngawo. Amathuba okuba ummangali aphumelele mancinci, njengoko engaphumelelanga kumzamo wakhe wokuqala kwaye uMcebisi oMkhulu uqinisekile ukuba isibheno, ukuba siyaqhubeka, asizukuphumelela.

Amanani eRandi lamawaka	2024	2023

20. Iqela elinxulumeneyo

Ubudlelwane

UMxhasi oyiNtloko	weSebe leMicimbi yeNkcubeko neMidlalo (SMNM)
Iqabane Lobuchule	IKhomishini yeNkcubeko yeQhinga leNtshona Koloni
Iqabane Lobuchule	IKomiti yeeLwimi yeNtshona Koloni

I-SMNM inikezela ngendawo yokuhlala kwiLMNK ukuze yenze imisebenzi yayo yezolawulo neyezezimali.

UMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo njengeGunya eliLawulayo ngumntu onxulumene neHWC ngokwe-NYEN 20.

Amalungu ebhunga leLMNK kunye neziko njengoko kuchaziwe kwinqaku 17 ngamaqela anxulumeneyo ngokwe-NYEN 20.

Iarhente yeZibonelelo zeLifa leMveli yaseMzantsi Afrika (AZLMMA) igunyaziswe yimimiselo yecandelo 8(6)(a) kunye (d) loMthetho weSizwe weZibonelelo zeLifa leMveli (NHRA) ofundwe kunye noMmiselo 4 weMigaqo epapashwe phantsi kwe-GNR 323 nge-7 ka-uTshaz'iimpuzi 2000 ukuvavanya kunye nokuvavanya kwakhona ubuchule bamagunya ezinto zelifa lemveli zephondo njenge-LMNK.

Onke amaSebe kunye namaQumrhu oLuntu eNtshona Koloni athathwa njengamaqela anxulumene noko njengoko ephantsi kolawulo oluqhelekileyo lwendlu yowiso-mthetho yePhondo

Imali engenayo nephumileyo

Ingeniso efunyenwe kwipati enxulumene noko		
ISebe Lemicimbi Yenkcubeko Nemidlalo	1 893	1 537
Iinkonzo ezivela kwipati enxulumene noko		
ISebe Lemicimbi Yenkcubeko Nemidlalo	7 394	7 991

Iinkonzo azizange zichazwe ngaphambili phantsi kwencwadi yemali engenileyo nephumileyo Yenkampani Ehlobene Nayo. Le nto ilungisiwe kunyaka ekuhlolwa ngawo.

Amanani eRandi lamawaka	2024	2023

21. Ukulawulwa komngcipheko

Izinto ezenziwa liqumrhu ziyibeka kwimingcipheko eyahlukeneyo yezemali: umngcipheko wentengiso, umngcipheko wenzala yexabiso elifanelekileyo, umngcipheko wenzala yemali), umngcipheko wekhredithi kunye nomngcipheko wokubhatalwa kwemali.

Umngcipheko wokungabi namali
Umngcipheko wenkampani ekubhataleni imali ngenxa yemali efumanekayo ukuze ibhatalele izibophelelo zexesha elizayo. Eli qumrhu lilawula umngcipheko wemali ngokuhlaziywa okuqhubekayo kokuzibophelela kwexesha elizayo kunye namaziko emali ongayisebenzisa.

Uhlalutyo oluntununtunu
Ngowama31 kweyoKwindla 2024, ukuba amanqanaba enzala kwizixhobo zemali ezitshintshatshintshayo ebeyi-1% ngaphezulu/ngaphantsi nazo zonke ezinye izinto ezitshintshatshintshayo ezihlala zihleli, intsalela yonyaka wonke ibe yi-R99 689 ngaphezulu / ngaphantsi.

Umngcipheko wokungabhatalwa kwetyala
Umngcipheko wokuthenga ngetyala ubhekisela kumngcipheko wokuba elinye iqumrhu liya kusilela kwizibophelelo zalo zekhontrakthi ezikhokelela ekulahlekelweni yimali kwinkampani. Eli qumrhu lamkele ipolisi yokujongana kuphela namaqela afanelekayo okuthenga ngetyala.

Umngcipheko wekhredithi ubukhulu becala uqulethe iidipozithi zemali, imali elingana nayo, izixhobo zemali ezicatshulwayo nabantu abanamatyala okurhweba. Le nkampani ifaka imali kuphela kwiibhanki ezinkulu ezinemali ongayisebenzisa ekumgangatho ophezulu ize inciphise ukubhengezwa kwayo nayiphi na inkampani.

Akukho mida yemali ongayisebenzisa ngexesha lokunika ingxelo, kwaye abalawuli abalindelanga nayiphi na intsalela (ilahleko) yokungaqhubi kwaba bantu.

Elona xabiso liphezulu kumngcipheko wemali ongaphezulu.
Ukuchanabeka kwenkampani kumngcipheko wemali ongayisebenzisa xa kuthelekiswa nemali-mboleko nefunyenweyo kuphelela kwizixa ezikwiphepha lemali eshiyekileyo.

Umngcipheko wentengiso
Le nkampani ayikho semngciphekweni wokurhweba, ngenxa yokuba kufuneka ibhatalele abo bathenga ngetyala kwiintsuku eziyi-30 emva kokuba ifumene i-invoyisi njengoko kufunwa yimigaqo yengxowa-mali kunye ne-MLMZ.

Umngcipheko wexabiso lenzala
Ingangeleko yesimo yomngcipheko wequmrhu inemali-mboleko yexabiso eliqingqiweyo nelidadayo kunye nemali eshiyekileyo yebhanki ebeka iqumrhu kumngcipheko wexabiso elifanelekileyo kunye nomngcipheko wexabiso lenzala yemali kwaye inokushwankathelwa ngolu hlobo lulandelayo:

Iiasethi zemali
Urhwebo nezinye izinto ezifumanekayo zikwizinga elingaguqukiyo. Abalawuli balawula umngcipheko wezinga lenzala ngokuthetha-thethana ngamaxabiso anenzuzo kwiimali-mboleko ezidadayo kwaye apho kunokwenzeka kusetyenziswa iimali-mboleko zamaxabiso aqingqiweyo.

Abalawuli banepolisi elinganisela inzala kwimali-mboleko yeeasethi kunye nenzala ehlawulwayo kumatyala.

Umngcipheko wezinga lenzala yemali

Financial instrument	Sifuneka kwisithuba esinga-phantsi konyaka omnye	Kufuneka ibekho ku nyaka omnye ukuya kwemibini	Kufuneka ibekho kwiminya-ka emibini ukuya kwemithathu	Kufuneka ibekho kwiminya-ka emith-athu ukuya kwemine	Ilindeleke emva kwe-minyaka emihlanu
Amagama etyala aqhelekileyo: Imali engena amaziko ebhanki akhoyo ngoku	9 969	-	-	-	-
Imali equkiweyo	9 969	-	-	-	-
Ixesha elidlulileyo lifikile kodwa alilungiselelwanga	-	-	-	-	-

Amanani eRandi lamawaka

22. Ukwahluka kohlahlo-mali

Uhlengahlengiso loHlahlo-lwabiwo-mali:

Ngexesha lonyaka-mali ka-2023/24 uhlahlo lwabiwo-mali lonyuswe nge-R 150 000, ukusuka kuhlahlo-lwabiwo-mali lokuqala lwe-R 2,577m ukuya kuhlahlo-lwabiwo-mali oluhlengahlengisiweyo lwe-R 2,727m. Ebudeni bonyaka ophononongwayo ityala elinxulumene 'neSakhiwo seMonster' eBuitengracht Street, eKapa lagqitywa kwaye Iqumrhu kwafuneka libhatale iimali zomthetho ezinxulumene noko. Iindleko zomthetho zigqithile kuhlahlo-lwabiwo mali olukhoyo ngoko zifuna ukutshintshwa kuhlahlo-lwabiwo mali.

Umahluko phakathi kohlahlo-lwabiwo mali kunye nemali eyiyo

22.1 Ingeniso yeshishini ngaphandle kokuthengisa

Ukwahluka kubangelwe kukunyuka kwexabiso lenzala lonyaka ophononongwayo.

22.2 Enye ingeniso engafakwanga rhafu

Kunyaka ophantsi kohlolo kufunyenwe inkxaso-mali eyongezelelekileyo kwiSebe leMicimbi yeNkcubeko neMidlalo kwiprojekthi ethile ibe kufunyenwe inxalenye yesibini yenkxaso-mali Yoonozakuzaku baseMerika kwiprojekthi yaseDiepkloof.

23. Izinto ezitshintshiweyo ngaphambi konyaka

23.1 Iinkonzo ezikhoyo

Ngonyaka ophononongwayo, inkonzo enikezelwa ngamagosa anoxanduva lokulawula imithombo yelifa lemveli yahlolwa kwakhona njengeenkonzo ezinikezelwa kwiQumrhu. Ekubeni le meko ibikho kunyaka odlulileyo, kuye kwahlengahlengiswa ukuze kuqinisekiswe ukuba iingxelo zemali zichazwe ngendlela efanelekileyo

Isiphumo sohlengahlengiso lonyaka odlulileyo sichazwe ngezantsi

2022/23	Njengoko kuchaziwe ngaphambili	Uhlengahlengiso	Iphinde yahlaziywa
Ingxelo Yotshintsho Kwiiasethi Ezipheleleyo			
Intsalela Eqokelelweyo	-	7 317	7,317
Intsalela Eqokelelweyo	-	(7 317)	(7 317)
Ingxelo Yendlela Eqhuba Ngayo Imali			
Ingeniso: Iinkonzo ezikhoyo	674	7 317	7 991
Inkcitho: Iinkonzo ezikhoyo	(674)	(7 317)	(7 991)

23.2 Isibonelelo Semiqathango

Ukubuyiselwa kweNgxelo Yokuhamba Kwemali ka-2022/23 kungenxa yokuphathwa ngendlela engachanekanga kwenkxaso-mali Yesibonelelo Semiqathango.
Isiphumo sokuhlaziywa sichazwe ngezantsi:

2022/23	Qaphela	Njengoko kuchaziwe ngaphambili	Uhlengahlengiso	Iphinde yahlaziywa
Ingxelo Yemali				
Imali evela kwizinto ezenziwayo				
Imali efunyenweyo: Ukusetyenziswa wengxowa-mali Yemiqathango	18	3 593	(240)	3 353
Ingeniso yenzala	18	462	-	462
Imali ebhatelwe abathengisi nabasebenzi: Isibonelelo Semiqathango Esingachithwanga	18	(1 824)	240	(1 584)
		2 231	**-**	**2 231**

24. Iziganeko emva kosuku lokunika ingxelo

Kwakungekho ziganeko eziphathekayo zokungahlengahlengisi ezenzeke emva kwexesha lokunika ingxelo.

25. Ukusebenza kweABXQ

Inkcazelo yokuthobela uMthetho weABXQ iqukiwe kwingxelo yonyaka phantsi kwecandelo elinesihloko esithi Inkcazelo Ngentsebenzo Yokuthotyelwa kweABXQ.

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