



Wes-Kaapse
Regering

Kultuursake en Sport



Western Cape Language Committee

Wes-Kaapse Taalkomitee

IKomiti yeelWimi yeNtshona Koloni



Jaarverslag
2020/2021

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1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Taalkomitee
REGISTRASIENOMMER (indien van toepassing):	Nie van toepassing
FISIESE ADRES:	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
POSADRES:	Privaatsak X9067 Kaapstad 8000
TELEFOONNOMMER(S):	+27 21 483 3889
FAKSNOMMER:	+27 21 483 9673
E-POSADRES:	dcas.language@westerncape.gov.za
WEBWERFADRES:	www.westerncape.gov.za/dept/cas
EKSTERNE OUDITEURE:	Ouditeur-Generaal van Suid-Afrika Park Lane Gebou no. 19, Park Lane, Century City Kaapstad 7441
BANKERS:	Nedbank 5de Verdieping Nedbank Kloktoring V&A Waterfront Kaapstad 8001
MAATSKAPPY-/RAADSEKRETARIS:	Nie van toepassing

2. LYS VAN AFKORTINGS/AKRONIEME

RB	Rekenpligtige Beampte
HD	Hoofdirekteur
SEB	Swart Ekonomiese Bemagtiging
DKES	Departement van Kultuursake en Sport
DvdP	Departement van die Premier
VKB	Voorsieningskanaalbestuur
WOFB	Wet op Openbare Finansiële Bestuur
WOO	Wet op Openbare Oudit
OGSA	Ouditeur-Generaal van Suid-Afrika
FJS	Finansiële Jaarstate
DKES	Departement van Kultuursake en Sport
ORB	Ondernemingsrisikobestuur
ORBKOM	Ondernemingsrisikobestuur-en-etiekkomitee
AERP	Algemeen Erkende Rekeningkundige Praktyk
LUR	Lid van die Uitvoerende Raad
PanSAT	Pan-Suid-Afrikaanse Taalraad
WOFB	Wet op Openbare Finansiële Bestuur, 1999
SKOOR	Staande Komitee oor Openbare Rekeninge
WKR	Wes-Kaapse Regering
WKTK	Wes-Kaapse Taalkomitee

3. VOORWOORD DEUR DIE VOORSITTER

Die Wes-Kaapse Taalkomitee het vanjaar weer 'n mylpaal bereik in die laaste jaar van die ampstermyn van sy lede. Een van die belangrikste kenmerke van die entiteit gedurende hierdie periode is die absolute toewyding van lede en personeellede. In die geval van lede word dit ook weerspieël in die bywoning en aktiewe deelname aan al die vergaderings op 'n professionele manier wat individuele en kollektiewe eienaarskap van verantwoordelikhede gekweek het, terwyl hulle optimaal voordeel getrek het uit kollegialiteit. Ondanks merkwaardige vordering wat deur die komitee sedert die aanvang van sy ampstermyn gemaak is ten opsigte van die verwesenliking van taal, kultuur en erfenisregte in Suid-Afrika, is ons voortdurend daarvan bewus dat ons tans moeilike tye beleef. Daarom moet ons onself voortdurend daaraan herinner dat ons slegs met moed, fokus op ons doelwitte en deur op mekaar te vertrou hierdie moeilike tydperk in ons geskiedenis sal kan oorleef.



Hierdie roetine-jaarverslag – saamgestel uit inligting van verskillende vergaderings wat ons intern sowel as ekstern gehou het met 'n wye verskeidenheid van belanghebbendes regoor die provinsie, ons programaktiwiteite en nabetragtings, asook ander aktiwiteite agter die skerms wat help om ons werk in stand te hou – is bedoel om te verseker dat dit wat ons elke jaar doen nie maar net kom en gaan nie, en dat ons uitdagings en prestasies nie vinnig vergeet word nie, veral omdat ons hierdie keer die geleentheid het om die unieke lesse wat ons geleer het te gebruik om ons in die toekoms in te dryf.

In hierdie Jaarverslag kyk ons na die vordering wat gemaak is ten opsigte van die implementering van ons Jaarlikse Prestasieplan gedurende 'n tydperk waarin ons te kampe gehad het met die uitdagings wat die koronavirus meegebring het en die gepaardgaande gesondheidsbeperkings wat die regering ingestel het om die verspreiding daarvan te beperk.

Op hierdie bladsye word daar ook vasgelê hoe ons deur die verloop van 2020 die nate van die mikro- en die makro-aktiwiteite bymekaar gehou en dringende plaaslike behoeftes getakel het, insluitend die voortgesette monitering van die gebruik van die drie amptelike tale in die Wes-Kaap, die implementering van die Wes-Kaapse Taalbeleid, advieslewering aan die provinsiale Minister wat vir taalaangeleenthede verantwoordelik is, asook bediening van advies aan die Pan-Suid-Afrikaanse Taalraad oor taalsake in die Wes-Kaap Provinsie of wat die Provinsie raak.

Die verhaal is in 2020 op 'n baie persoonlike manier met dié van die Wes-Kaapse Taalkomitee vervleg. Gedurende 'n moeilike jaar vir byna almal, een waarin ons kollegas, vriende en familielede verloor het, mense van mekaar geskei is, skole gesluit en ons lewens onderstebo gedraai is, het ons span iets merkwaardigs bewys: taal bly 'n noodsaaklike instrument vir die bemagtiging van al die inwoners van die Wes-Kaap en as erfenis van ons voorvaders is dit 'n voertuig vir die verbetering van menswaardigheid deur wedersydse respek vir taal en die bevordering van veeltaligheid.

Ons is oortuig daarvan dat indien ons ons daartoe verbind om te luister na en saam te werk met die mense wat die meeste deur die tersaaklike kwessies van ons tyd geraak word, die mense wat verdien dat hul menseregte ten opsigte van taal, kultuur en erfenis wat in die Grondwet gewaarborg word, gerespekteer, beskerm en bevorder word, ons saam 'n pad vorentoe sal vind. Dankie dat u na ons werk gekyk het. Die werk wat ons verrig het, is moontlik gemaak deur die ondersteuning, vrygewigheid en belegging van ons verskeie vennote. Ons moedig u aan om verder te lees.

Mnr Nkosikhulule Xhawulengweni Nyembezi

Voorsitter: Wes-Kaapse Taalkomitee

Datum: 31 Augustus 2021

4. OORSIG VAN DIE REKENPLIGTIGE GESAG

Die verklaring van 'n nasionale ramptoestand as gevolg van die Covid-19-pandemie het daartoe aanleiding gegee dat die Wes-Kaapse Taalkomitee sy teikens vir die eerste kwartaal van 2020/21 moes aanpas tydens die Waarskuwingsvlak 5-inperkingsperiode. Die Komitee het ten spyte van hierdie uitdagings sy teikens soos uiteengesit in sy Jaarlikse Prestasieplan 2020/21 bereik.

Die pandemie en protokol ten opsigte van sosiale distansiëring het die Komitee gemotiveer om met innoverende strategieë vorendag te kom ten einde te verseker dat sy teikens bereik word. Aanlyn-komiteevergaderings is deur MS Teams gefasiliteer en projekte is deur middel van aanlyn-platforms uitgevoer. Die Komitee se historiese verbintenis tot samewerking met ander entiteite in die taalsektor het verder tot sy voordeel gestrek deur die gemeenskaplike gebruik van hulpbronne en kundigheid ten einde die sukses van gesamentlike aanlyn-programme te verseker.

	2020/21			2019/20		
	Beraming	Werklike bedrag ingesamel	(Oor)/ onder-insameling	Beraming	Werklike bedrag ingesamel	(Oor)/ onder-insameling
Bron van inkomste	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfsinkomste	0	485	(485)	-	586	(586)
Oordragbetaling	169	240	71	258	258	-
Rente-inkomste	10	9	(1)	77	14	63
Totaal	179	734	*(555)	335	858	(523)

* Die oorinsameling hou hoofsaaklik verband met AERP 23: Dienste in natura-aanpassing wat gemaak is vir salarisse van R485 000 wat verband hou met die finansiële bestuurspersoneel van die Openbare Entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKTK, aantekening 8.



Mnr Nkosikhulule Xhawulengweni Nyembezi

Namens die Rekenpligtige Gesag

Datum: 31 Augustus 2021

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

Na my beste wete, bevestig ek die volgende:

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

Die Jaarverslag is volledig, akkuraat en sonder weglatings.

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

Die Finansiële Jaarstate (Deel E) is opgestel in ooreenstemming met die AERP-standaarde wat op die openbare entiteit van toepassing is.

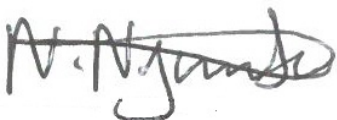
Die Rekenpligtige Gesag is verantwoordelik vir die opstel van die Finansiële Jaarstate en vir die oordele wat in hierdie inligting uitgespreek word.

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

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

Na ons mening weerspieël die Jaarverslag die bedrywigheide, die prestasie-inligting, die inligting oor menslike hulpbronne en die finansiële sake van die Openbare Entiteit vir die boekjaar geëindig 31 Maart 2021.

Die uwe



Mnr Nkosikhulule Xhawulengweni Nyembezi
Namens die Rekenpligtige Gesag
31 Augustus 2021

6. STRATEGIESE OORSIG

6.1. Visie

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

6.2. Missie

Om die gebruik van die drie amptelike tale van die Wes-Kaap te monitor; om die implementering van die Wes-Kaapse Taalbeleid te monitor en om die Minister belas met taalaangeleenthede en die Pan-Suid-Afrikaanse Taalraad te adviseer oor taalaangeleenthede in die Provinsie of wat die Provinsie raak.

6.3. Waardes

Sorgsaamheid, Bekwaamheid, Aanspreeklikheid, Integriteit, Innovering en Responsiwiteit.

7. WETGEWENDE EN ANDER MANDATE

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

7.1 Grondwetlike mandate

Artikel	Beskrywing
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 6(3), (4) en (5): Taal	Die WKTK moet, volgens wetgewing en ander maatreëls, die gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelykheid van aansien geniet en billik hanteer word. Die WKTK werk saam met die Pan-Suid-Afrikaanse Taalraad om die drie amptelike tale van die Provinsie te bevorder en om 'n gunstige omgewing te skep vir die ontwikkeling en gebruik van die Khoi-, Nama- en San-tale en Suid-Afrikaanse Gebaretaal. Die WKTK, in samewerking met die Departement van Kultuursake en Sport, is verantwoordelik daarvoor om die implementering van die Wes-Kaapse Taalbeleid, soos aangeneem in 2001, te monitor en te evalueer en moet ten minste een keer per jaar aan die Provinsiale Wetgewer oor hierdie mandaat verslag doen. Die DKES hou toesig oor die WKTK en voorsien die Komitee van administratiewe en finansiële ondersteuning.
Artikel 30: Taal en kultuur	Die WKTK fasiliteer geleenthede vir die mense van die Wes-Kaap om hul taal- en kultuurregte uit te oefen deur middel van die programme en projekte wat hy aanbied en ondersteun.
Artikel 31: Kulturele, godsdienstige en taalgemeenskappe	Die WKTK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap respekteer.
Artikel 41: Beginsels van samewerkende regering en interregerings-verhoudings	Die WKTK werk met al die sfere van die regering saam in die uitvoering van sy mandaat.
Bylae 4: Funksionele gebiede van konkurrente nasionale en provinsiale wetgewende bevoegdheid	Ten opsigte van die taalbeleid en die regulering van amptelike tale in die mate waartoe die bepalings van Artikel 6 van die Grondwet wetlike bevoegdheid aan die Wes-Kaapse Provinsiale Parlement verleen, werk die WKTK nou saam met die nasionale Departement van Kuns en Kultuur en verwante staatsinstellings rakende taalbeleidsaangeleenthede.
Artikel 195: Basiese waardes en beginsels wat openbare administrasie beheer	DKES-amptenare verantwoordelik vir die uitvoering van die mandaat van die WKTK moet die doeltreffende, ekonomiese en doelmatige gebruik van hulpbronne verseker. Programme wat in die openbare sektor onderneem word, moet maksimale voordele teen die laagste moontlike koste lewer.

Artikel	Beskrywing
Grondwet van die Wes-Kaap, 1997 (Wet 1 van 1998)	
Artikel 5	Vir die doel van die Wes-Kaapse Regering moet: (a) die amptelike tale Afrikaans, Engels en isiXhosa gebruik word; en (b) hierdie tale gelyke status geniet. Die WKTK moet die gebruik van Afrikaans, Engels en isiXhosa in die Wes-Kaap monitor. Die WKTK moet ook praktiese en positiewe maatreëls implementeer om te help om die status van die inheemse tale van die Wes-Kaap, waarvan die status en gebruik histories verminder is, te verhoog en hul gebruik te bevorder.
Artikel 81(d)	Die Wes-Kaapse regering moet beleid aanneem en implementeer om die welsyn van die inwoners van die Wes-Kaap aktief te bevorder en te handhaaf, insluitend die beleid wat daarop gemik is om die respek vir die regte van kulturele, godsdienstige en taalgemeenskappe in die Wes-Kaap te bevorder.

7.2 Wetgewende mandate

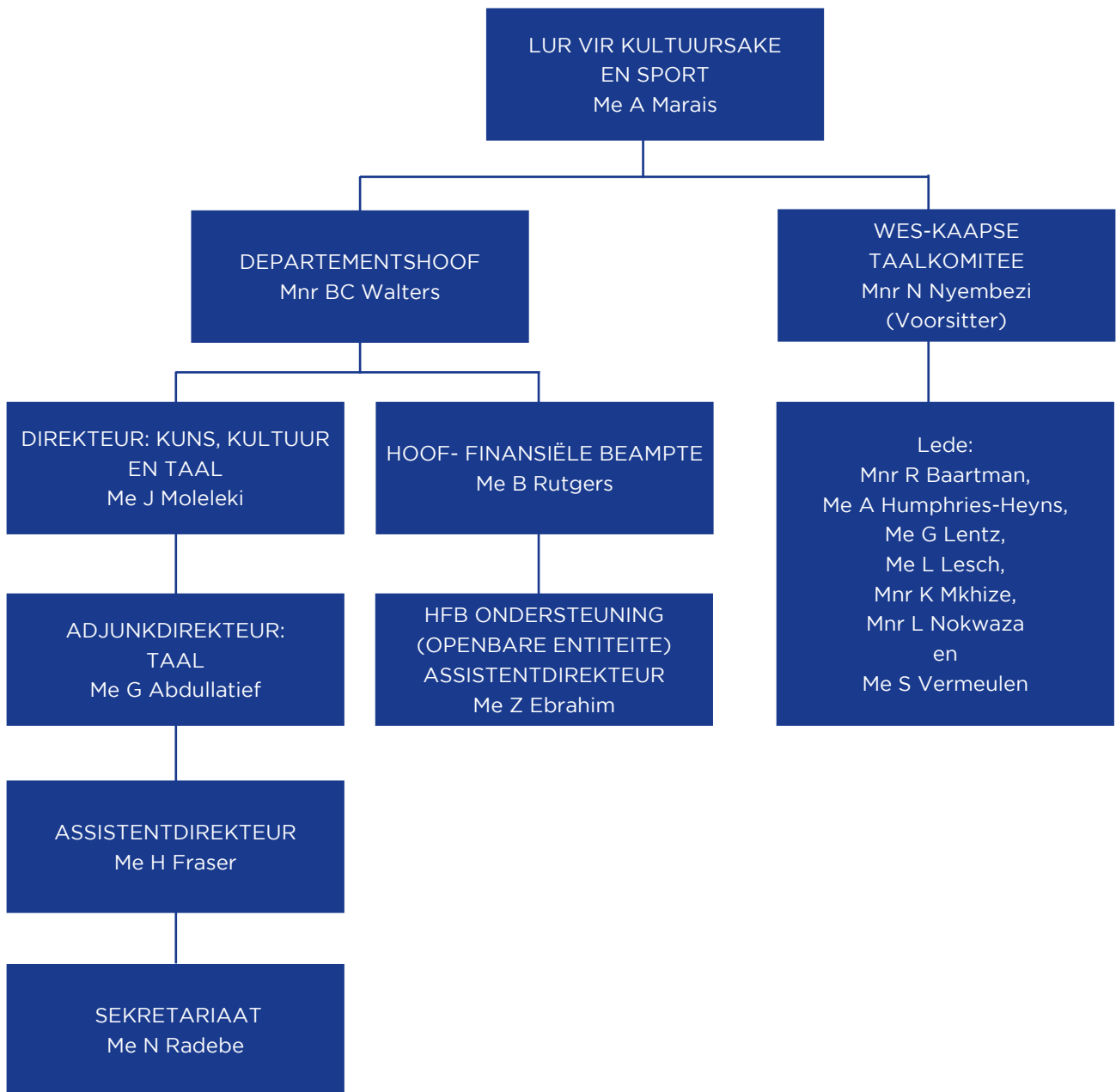
Wetgewing	Verwysing	Beskrywing
Wet op Openbare Finansiële Bestuur (WOFB), 1999	Wet 1 van 1999	Die WKTK moet kwartaallikse en jaarlikse verslae voorlê oor sy prestasielewering en geouditeerde finansiële state gebaseer op die strategiese jaarlikse doelwitte vir elke boekjaar.
Wet op Gebruik van Amptelike Tale, 2012	Wet 12 van 2012	Hierdie wet is spesifiek van toepassing op nasionale departemente, nasionale openbare entiteite en nasionale openbare ondernemings. Indien aspekte van die Wet uitwerking op taalbeleid en -praktyk in die Wes-Kaap sou hê, sou die WKTK 'n mandaat hê om 'n rol te speel.
Wet op Pan-Suid-Afrikaanse Taalraad, 1995	Wet 59 van 1995	Die Wes-Kaapse Taalkomitee word deur die Pan-Suid-Afrikaanse Taalraad erken. Die Wet bepaal, onder andere, dat die Pan-Suid-Afrikaanse Taalraad (PanSAT) 'n provinsiale taalkomitee (PTK) in elke provinsie moet stig. 'n Wes-Kaapse PanSAT PTK is in Augustus 2019 gestig.
Wes-Kaapse Provinsiale Talewet, 1998	Wet 13 van 1998	Die WKTK moet onder andere: • die gebruik van Afrikaans, Engels en isiXhosa deur die Wes-Kaapse Regering monitor; • aanbevelings by die LUR (Lid van die Uitvoerende Raad) en die Provinsiale Parlement maak oor enige voorgestelde of bestaande wetgewing, praktyk en beleid wat taal in die Wes-Kaap raak; • die beginsel van veeltaligheid aktief bevorder; • die ontwikkeling van voorheen gemarginaliseerde inheemse tale aktief bevorder; • die LUR en die Wes-Kaapse Kultuurkommissie oor taalaangeleenthede in die Provinsie adviseer; en • PanSAT oor taalaangeleenthede in die Wes-Kaap adviseer.

Wetgewing	Verwysing	Beskrywing
Nasionale Taalbeleids-raamwerk (2003)	Nasionale Taalbeleids-raamwerk (2003)	Hierdie beleid bied 'n nasionale raamwerk vir die toepassing van die bepalings van die Grondwet en wetgewende mandate op alle staatsorgane, insluitend die Wes-Kaapse Taalkomitee. Dit bevat ook beginsels en implementeringstrategieë wat gevolg moet word.
Wes-Kaapse Taalbeleid (gepubliseer in die Provinsiale Koerant as PK 369/2001 van 27 November 2001)	Wes-Kaapse Taalbeleid (gepubliseer in die Provinsiale Koerant as PK 369/2001 van 27 November 2001)	Die WKTK is verplig om die implementering van hierdie beleid te monitor.
Wet op Tradisionele en Khoi-San-leierskap, 2019	Wet 3 van 2019	Die Wet maak voorsiening vir: • die erkenning van tradisionele en Khoi-San-gemeenskappe, leiersposisies en vir die onttrekking van sodanige erkenning; • die funksies en rolle van tradisionele en Khoi-San-leiers; • koning- of koninginskrade, vernaamste tradisionele rade, tradisionele rade, Khoi-San-rade en tradisionele subrade, asook die ondersteuning aan sulke rade; • die vestiging, samestelling en funksionering van die Nasionale Huis van Tradisionele en Khoi-San-leiers; • vestiging van provinsiale huise van tradisionele en Khoi-San-leiers; • die vestiging en samestelling van plaaslike huise van tradisionele leiers en Khoi-San-leiers; • die instelling en werking van die Kommissie vir Khoi-San-aangeleenthede; • 'n gedragskode vir lede van die Nasionale Huis, provinsiale huise, plaaslike huise en alle tradisionele en Khoi-San rade; en • regulatoriese bevoegdhede van die Minister en Premiers.

7.3 Beleidsmandate

Beleid	Beskrywing
Wes-Kaapse Taalbeleid (gepubliseer in die <i>Provinsiale Koerant</i> as PK 369/2001 van 27 November 2001)	Die WKTK is verplig om die implementering van die beleid te monitor.

8. ORGANISATORIESE STRUKTUUR



1. OUDITEURSVERSLAG: VOORAFBEPAALED DOELWITTE

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

Verwys na bladsy 30 van die Ouditeursverslag, gepubliseer as Deel E: Finansiële Inligting.

2. ONTLEDING VAN OMSTANDIGHED

2.1. Diensleweringomgewing

Die Covid-19-pandemie en die gepaardgaande sosiale distansiëring protokolle het 'n impak gehad op die werk van die Wes-Kaapse Taalkomitee. Die Komitee moes innoverende werkswyses in werking stel ten einde sy werk gedurende die 2020/21-boekjaar te kon verrig. Ten spyte van die uitdagings het die Komitee sy teikens soos uiteengesit in die Jaarlikse Prestasieplan 2020/21 bereik.

Die Komitee het voortgegaan om die belangrikheid van taal te bevorder deur die verskerping van bewustheid, versekering dat die Wes-Kaapse Taalbeleid geïmplementeer word, die bevordering van inheemse tale en die organisering van 'n groter aantal gesamentlike projekte met ander entiteite via virtuele platforms.

Die Komitee het ses aanlyn-vergaderings gehou en twee bewusmakingsveldtogte voltooi wat die implementering van die Wes-Kaapse Taalbeleid monitor en daar was een projek wat inheemse tale bevorder het.

2.2. Organisatoriese omgewing

Die Wes-Kaapse Taalkomitee word gestig ingevolge Artikel 6 van die Wes-Kaapse Provinsiale Talewet, Wet No 13 van 1998. Ingevolge die Wet word lede van die Komitee aangestel vir 'n ampstermyn van drie jaar. 'n Maksimum van 11 lede kan in die komitee aangestel word. Lede van die Komitee word aangestel deur 'n openbare benoemings- en kortlysproses, gefasiliteer deur die betrokke Komitee in die Wetgewer, gevolg deur aanstelling deur die LUR.

Die huidige komitee het aanvanklik uit tien lede bestaan en is op 1 November 2018 aangestel. Die komitee se termyn eindig op 31 Oktober 2021. Die proses om 'n nuwe komitee aan te stel is aan die gang.

Die WKTK het nie permanente personeel nie. Ingevolge Artikel 17 van die Wes-Kaapse Provinsiale Talewet, Wet No 13 van 1998, is amptenare van die Taaldienste Eenheid van die Departement van Kultuursake en Sport verantwoordelik vir administratiewe ondersteuning aan die Komitee. HFB-ondersteuning help met die verkryging en betalings wat verband hou met lede en die aktiwiteite van die WKTK.

2.3. Sleutelbeleidsontwikkelings en wetgewende veranderinge

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

Die Wet maak voorsiening vir:

- die erkenning van tradisionele en Khoi-San-gemeenskappe, leiersposisies en vir die onttrekking van sodanige erkenning;
- die funksies en rolle van tradisionele en Khoi-San-leiers;
- die erkenning, vestiging, funksies, rolle en administrasie van konings- of koninginne-rade, vernaamste tradisionele rade, tradisionele rade, Khoi-San-rade en tradisionele subrade, asook die ondersteuning aan sulke rade;

- die vestiging, samestelling en funksionering van die Nasionale Huis van Tradisionele en Khoi-San-leiers;
- vestiging van provinsiale huise van tradisionele en Khoi-San-leiers;
- die vestiging en samestelling van plaaslike huise van tradisionele leiers en Khoi-San-leiers;
- die instelling en werking van die Kommissie vir Khoi-San-aangeleenthede;
- 'n gedragskode vir lede van die Nasionale Huis, provinsiale huise, plaaslike huise en alle tradisionele en Khoi-San rade; en
- regulatoriese bevoegdhede van die Minister en Premiers.

2.4. Vordering ten opsigte van bereiking van institusionele Impak en Uitkomst

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

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

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

Die Komitee het gedurende 2020/21 op die volgende wyse 'n bydrae gelewer tot die Nasionale Uitkomst van die Mediumtermyn Strategiese Raamwerk (MTSR) 2019-2024:

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

Die komitee se uitkomsaanswyser is gekoppel aan die dienste en programme van die Departement van Kultuursake en Sport, wat weer gekoppel is aan die Wes-Kaapse regering se Provinsiale Strategiese Plan (PSP) Visiegeïnspireerde Prioriteite (VIP), veral met betrekking tot VIP 1: Veilige en Samehorige Gemeenskappe en VIP 3: Bemagtiging van Mense. Laasgenoemde Visiegeïnspireerde Prioriteit probeer om baie van die maatskaplike risikofaktore te takel, soos ekonomiese insluiting en bemagtiging van die onderwys, wat ook individuele, gesins- en gemeenskapsweerstand teen geweld kan versterk. Die Komitee het deur die bevordering van en bemagtiging deur die gebruik van moedertale 'n bydrae gelewer tot die ontwikkeling

van geleentheid vir inwoners van die Wes-Kaap om hul lewens en die lewens van ander te vorm ten einde 'n sinvolle en waardige lewe, wat op sy beurt maatskaplik samehorige gemeenskappe sal skep, te verseker.

3. PRESTASIE-INLIGTING VAN DIE INSTITUSIONELE PROGRAM

3.1 Program: Wes-Kaapse Taalkomitee

Die doel van die Wes-Kaapse Taalkomitee is om die gebruik van die drie amptelike tale van die Wes-Kaap te monitor; om die implementering van die Wes-Kaapse Taalbeleid te monitor en om die Minister belas met taalaangeleenthede en die Pan-Suid-Afrikaanse Taalraad te adviseer oor taalaangeleenthede in die Provinsie of wat die Provinsie raak.

Die Departement van Kultuursake en Sport het met PanSAT saamgewerk om Internasionale Vertaaldag op 30 September 2020 te vier met die tema "Die regte woorde in 'n wêreld van krisis". Die doel van die projek was om taalpraktisyns en ander praktisyns in die taalgemeenskap te vereer en te erken wat hulle doen om by te dra tot die bevordering van veeltaligheid en om tale, taalberoep en loopbane te bevorder. 'n Boekie is saamgestel met boodskappe van verskillende taalpraktisyns wat in die Wes-Kaapse regering werk en bevat ook boodskappe van twee lede van die WKTK, me Atta Humphries en mnr. Riaan Baartman, wat onderskeidelik Suid-Afrikaanse Gebaretaal en Khoekhoegowab bevorder het. Die boekie is op al die DKES se virtuele mediaplatforms versprei.

Ter viering van Erfenismaand, wat elke jaar in September gevier word, het mnr Baartman saam met me Valerie Isaaks, 'n professionele vertaler en mentor vir inheemse tale, gewerk en hul harde werk is beloon deur die publiserings van 'n artikel in die Beter Tesame-tydskrif. Die artikel het Khoekhoegowab bevorder en is getiteld "Inheems leer tydens die Covid-19-pandemie".

Die Komitee het Internasionale Moedertaaldag op 21 Februarie 2021 gevier deur die samestelling van 'n pamflet wat erkenning gee aan taalkundige en kulturele diversiteit, sowel as die bevordering, behoud en beskerming van alle tale. Die pamflet het boodskappe van die Minister, me Anroux Marais, en al die lede van die Komitee bevat en is op al die sosiale media-platforms versprei.

Die Komitee het verder ook op 22 Februarie 2021 Internasionale Moedertaaldag gevier in samewerking met die Departement van Kultuursake en Sport, die Universiteit van Wes-Kaapland, PanSAT, die Nasionale Biblioteek van Suid-Afrika, die Suid-Afrikaanse Sentrum vir die Boek, die Swahili Taalraad, die SupuSupu Khoi Taalprojek, Iziko Museums van Suid-Afrika en die Inheemse Taal Aksieforum. Hierdie geleentheid het aanlyn plaasgevind en die tema was "Beskerming van taaldiversiteit en veeltaligheid". Die gesprek het gefokus op die bevordering van veeltaligheid en multikulturalisme, sowel as die bevordering en bewusmaking van die gebruik en bewaring van ons ryk en diverse taal- en kultuurerfenis regoor die wêreld. Benewens die bevordering van die amptelike tale, is daar ook groot klem geplaas op die bevordering van Suid-Afrikaanse Gebaretaal en Khoekhoegowab.

Die Departement van Kultuursake en Sport het die netbalreëlboek in isiXhosa vertaal. Hierdie publikasie is op 23 Februarie 2021 deur Minister Marais bekendgestel. Die Departement het saam met professionele taalkundige vennote en belanghebbendes met gespesialiseerde kennis in verband met sportkodes gewerk deur kode-spesifieke materiaal te ontwikkel om onderrig, begrip en die bemeestering van verskillende sportkodes, wat voorheen slegs in Engels of Afrikaans beskikbaar was, te fasiliteer ten einde toegang tot en deelname aan sport in die Wes-Kaap te bevorder. Die Komitee het hierdie inisiatief ondersteun en 'n inleiding tot die boekie verskaf. Lede van die Komitee het ook die bekendstelling bygewoon.

3.2 Uitkomst, uitsette, uitsetaanwysers, teikens en werklike prestasie

Die Komitee het nie sy Jaarlikse Prestasieplan 2020/21 hervoorgetel nie.

Uitkoms	Uitset	Uitset-aanwyser	Werklike prestasie 2018/2019	Werklike prestasie 2019/2020	Beplande teiken 2020/2021	Werklike prestasie 2020/2021	Afwyking van beplande teiken tot werklike prestasie vir 2020/2021	Kommentaar op afwykings
Bemagtigde burgers en inklusiewe en samehorige gemeenskappe	Aantal opnames wat die implementering van die Taalbeleid monitor of vraelyste of bewusmakingsveldtogte of opvolgprojekte voltooi	Aantal aktiwiteite wat die implementering van die Wes-Kaapse Taalbeleid monitor	1	1	1	2	1	Die Komitee het sy teiken van aktiwiteite wat die Implementering van die Wes-Kaapse Taalbeleid monitor, oortref deur twee in plaas van een projek te fasiliteer. Samewerkingstrategieë met ander entiteite het die uitvoering van 'n bykomende projek moontlik gemaak. Een van die programme het aanlyn plaasgevind (genoodsaak deur Covid-19-veiligheidsprotokol), met slegs die minimum aantal hulpbronne wat gebruik is.
Bemagtigde burgers en inklusiewe en samehorige gemeenskappe	Projekte voltooi ter bevordering van inheemse tale	Aantal projekte wat inheemse tale bevorder	Hierdie is 'n nuwe aanwyser vanaf 2020/21	Hierdie is 'n nuwe aanwyser vanaf 2020/21	1	1	-	
Bemagtigde burgers en inklusiewe en samehorige gemeenskappe	Formele gesprekke voering om die Wes-Kaapse Taalbeleid te implementeer	Aantal formele gesprekke voering om die Wes-Kaapse Taalbeleid te implementeer	7	9	6	6	-	

Strategie om gebiede van onderprestasie te oorkom

Alle beplande teikens, soos weerspieël in die Jaarlikse Prestasieplan 2020/21, is bereik.

Verslag oor die institusionele reaksie gedurende die Covid-19-pandemie

Die Komitee was nie by enige intervensies betrokke nie.

Koppeling van prestasie aan begrotings

Die Wes-Kaapse Taalkomitee het sy sleutelprestasiegebiede in ooreenstemming gebring met die begroting wat deur die Departement van Kultuursake en Sport vir die verslagjaar oorgedra is.

	2020/21			2019/20		
	Begroting	Werklike uitgawes	(Oor)/onder-besteding	Begroting	Werklike uitgawes	(Oor)/onder-besteding
Program	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en dienste	179	(649)	(470)	335	915	(580)
Totaal	179	(649)	*(470)	335	915	(580)

- * Die oorinsameling hou hoofsaaklik verband met AERP 23: Dienste in natura-aanpassing wat gemaak is vir salarisse van R485 000 wat verband hou met die finansiële bestuurspersoneel van die Openbare Entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKTK, aantekening 8.

4. INKOMSTEVERKRYGING

	2020/21			2019/20		
	Beraming	Werklike bedrag ingevorder	(Oor)/onder-invordering	Beraming	Werklike bedrag ingevorder	(Oor)/onder-invordering
Bron van inkomste	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfsinkomste	0	485	(485)	-	586	(586)
Oordragbetaling	169	240	71	258	258	-
Rente-inkomste	10	9	(1)	77	14	63
Totaal	179	734	*(555)	335	858	(523)

- * Die oorinsameling hou hoofsaaklik verband met AERP 23: Dienste in natura-aanpassing wat gemaak is vir salarisse van R485 000 wat verband hou met die finansiële bestuurspersoneel van die Openbare Entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKTK, aantekening 8.

4.1. Kapitaalbelegging

Nie van toepassing nie

1. INLEIDING

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

2. PORTEFEULJEKOMITEES

Die Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport en die Staande Komitee oor Openbare Rekeninge (SKOOR) hou toesig oor die werk van die Komitee. Die volgende verhore het in 2020/2021 plaasgevind:

Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport	
Datum van verhoor	Saak wat oorweeg word
12 Junie 2020	Inligting deur die Departement van Kultuursake en Sport oor sy 1ste, 2de en 3de Kwartaallikse Prestasieverslae vir 2019/20
27 Julie 2020	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport, in die Bylae tot die Wes-Kaapse Aanpassingsbegrotingswetsontwerp (Covid-19) [Wetsontwerp 4 - 2020]
27 November 2020	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Bylae tot die Tweede Wes-Kaapse Aanpassingsbegrotingswetsontwerp, 2020
4 Desember 2020	Oorweging van die Jaarverslag van die WKTK vir 2019/20
17 Maart 2021	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Bylae tot die Derde Wes-Kaapse Aanpassingsbegrotingswetsontwerp (2020/21-boekjaar), 2021 en die beraadslaging oor Begrotingspos 13 in die Bylae tot die Wes-Kaapse Begrotingswetsontwerp, 2021

Staande Komitee oor Openbare Rekeninge	
Datum van verhoor	Saak wat oorweeg word
29 Januarie 2021	Oorweging van die Jaarverslag van die WKTK vir 2019/20

3. UITVOERENDE GESAG

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

Kwartaallikse prestasieverslag	31 Julie 2020, 31 Oktober 2020, 31 Januarie 2021 en 30 April 2021
In-jaar-moniteringsverslag	31 Julie 2020, 31 Oktober 2020, 31 Januarie 2021 en 30 April 2021

4. DIE WES-KAAPSE TAALKOMITEE

4.1 Inleiding

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

4.2 Die rol van die Komitee

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

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

4.3 Komitee handves

Die Wes-Kaapse Taalkomitee het nie 'n formele handves nie, maar hy word gelei deur die Wes-Kaapse Provinsiale Talewet (Wet 13 van 1998).

Samestelling van die Komitee aangestel vir die periode 1 April 2020 tot 31 Maart 2021

Naam	Titel (ingevolge die struktuur van die Raad vir Openbare Enteite)	Datum aangestel	Datum bedank	Kwalifikasies	Kennisvelde	Raad direkteur- skappe (Lys die enteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Aantal vergaderings bygewoon (Ses vergaderings is vir die jaar gehou)
Mnr Nkosikhulule Nyembezi (Heraangestel)	Voorsitter (soos op 11 Maart 2019)	1 Nov 2018	N.v.t.	MA: Publieke Administrasie	Wetgewing; skeppende skryfwerk en mediaskakeling	N.v.t.	N.v.t.	4
Mnr Kwanda Regent Mkhize	Onder- voorsitter (soos op 14 November 2019)	1 Nov 2018	N.v.t.	B Administrasie	Parlementêre monitor en geslagsgelykheids- eenheid	N.v.t.	N.v.t.	6
Mnr Lungelo Garlick Nokwaza	Lid	1 Nov 2018	N.v.t.	BA; Nagraadse Diploma in Hoër Onderwys; Gevorderde Diploma vir Opvoeders van Volwassenes; B Honneurs Administrasie; MA Filosofie; Nagraadse Diploma in Regte en Sosiale Veiligheid; en MA	Onderlig en Literatuur, Hersiening van isiXhosa en Engels en taalontwikkeling	N.v.t.	Wes-Kaapse Kultuur- kommissie	6
Me Stevlyn Diane Vermeulen	Lid	1 Nov 2018	N.v.t.	BA in Taal en Kultuur en Nagraadse kortkursus in metodologie vir redigering	Taalontwikkeling; Kultuur en Redakteur	N.v.t.	N.v.t.	6

Naam	Titel (ingevolge die struktuur van die Raad vir Openbare Entiteite)	Datum aangestel	Datum bedank	Kwalifikasies	Kennisvelde	Raad direkteur- skappe (Lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Aantal vergaderings bygewoon (Ses vergaderings is vir die jaar gehou)
Me Annette Humphries - Heyns	Lid	1 Nov 2018	N.v.t.	NID Nasionale Instituut vir Doves; Universiteit Stellenbosch: Algemene Taalkunde en SASL Letterkunde NKR Vlak 8	Dowe onderwysassistent vir SAGT in die skoolklaskamer; Verskeie projekte vir die Universiteit van Stellenbosch en ondersteuning van die ontwikkeling van woordeskaf/terminologie van SAGT	N.v.t.	N.v.t.	6
Me Genevieve Lentz	Lid	1 Junie 2019	N.v.t.	BA Taal en kommunikasie; BA Hons. Engels; Nagraadse Onderwysertifikaat; B-Tech- graad in skakelwerk	Beplan, organiseer en implementeer toepaslike Engelse huistaal en eerste addisionele taalonderrig- programme in 'n leeromgewing	N.v.t.	N.v.t.	6
Mnr Riaan Baartman	Lid	1 Junie 2019	N.v.t.	Opleier van opleiers (verskillende ETD- leerprogramme); Vaardighedsfasiliteerder; ETDP-assessor en moderator; ontwikkeling van leerprogramme	Fasilitering en opleiding	N.v.t.	N.v.t.	3
Me Laurian Lesch	Lid	1 Junie 2019	N.v.t.	BA in tale en kultuur; BA (Hons) in Afrikatale; en Meesters in Afrikatale	Taalbeplanning en -beleid, tweede- taalverwerwing, -redigering en leksikografie	N.v.t.	N.v.t.	6

Vergoeding van Komiteeleders

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

Naam	Vergoeding R`000	Ander toelaag (R&V) R`000	Totaal R`000
Mnr Nyembezi (Voorsitter)	3	-	3
Me Jonas	-	-	-
Mnr Mkhize	5	-	5
Mnr Nokwaza	3	-	3
Me Vermeulen	3	-	3
Dr le Roux	-	-	-
Me Humphries-Heyns	3	-	3
Me Lesch	4	-	4
Me Lentz	4	-	4
Mnr Baartman	2	-	2
Totaal	27	0	27

5. RISIKOBESTUUR

Die Wes-Kaapse Taalkomitee neem deel aan die Ondernemingsrisikobestuur-en-Etiëkkomitee (ORBKOM) van die Departement van Kultuursake en Sport om die Rekenpligtige Gesag te ondersteun met die uitvoering van sy verantwoordelikhede rakende risikobestuur.

Ondernemingsrisikobestuur-en-etiekkomitee verantwoordelikheid

Die Ondernemingsrisikobestuur-en-etiekkomitee (ORBKOM) rapporteer dat hy sy verantwoordelikhede nagekom het voortspruitend uit Artikel 51 (1) (a) (i) van die Wet op Openbare Finansiële Bestuur, Tesourieregulasie 3.2.1 en Staatsdiensregulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3. Die ORBKOM rapporteer ook dat hy 'n toepaslike Terme van Verwysing (wat op 29 Maart 2019 deur die ORBKOM-voorsitter goedgekeur is) aangeneem het, en sy sake geregleer het in ooreenstemming met hierdie Terme van Verwysing en daarvolgens al sy verantwoordelikhede nagekom het.

ORBKOM-lede

Die ORBKOM bestaan uit die Rekenpligtige Beampte (RB) en geselekteerde lede van die Departement van Kultuursake en Sport se bestuurspan. Die voorsitter van die Komitee is die Rekenpligtige Beampte van die Departement van Kultuursake en Sport. Die Hoofdirekteur: Kultuursake en die Direkteur: Kuns, Kultuur en Taal het by die ORBKOM van die Departement aandag gegee aan sake wat verband hou met die entiteit. Die ORBKOM het ten einde aan sy Terme van Verwysing te voldoen vier keer (kwartaalliks) gedurende die verslagjaar vergader. Die meeste vergaderings is deur al die lede of sy/haar verteenwoordiger bygewoon.

Die onderstaande tabel verskaf tersaaklike inligting oor ORBKOM-lede:

Lid	Posisie	Aantal vergaderings bygewoon	Datum aangestel
Mnr B Walters	Rekenpligtige Beamppte (ORBKOM-voorsitter)	3	31/03/2017
Me B Rutgers	Direkteur: Finansiële Bestuur – (HFB)	3	31/03/2017
Me C Sani	Direkteur: Biblioteekdiens	4	31/03/2017
Mnr D Esau	Adjunkdirekteur: Interne Beheer (Risikokampioen)	4	31/03/2017
Mnr D Flandorp	Adjunkdirekteur: Korporatiewe Betrekkinge-eenheid (Etiekbeamppte)	1	31/03/2017
Mnr G Mohamed (het DKES op 31 Augustus 2020 verlaat)	Direkteur: Ondernemingsinhoudbestuur	3	31/03/2017
Mnr G Redman	HD: Kultuursake	4	31/03/2017
Me J Boule	HD: Naskoolse Lewensomkeerder	3	31/03/2017
Ms J Moleleki	Direkteur: Kuns, Kultuur en Taal	4	31/03/2017
Dr L Bouah	HD: Sport en Ontspanning	4	31/03/2019
Dr M Dlamuka (het DKES op 30 November 2020 verlaat)	Direkteur: Museums, Erfenis en Geografiese Naamdienste	4	31/03/2017
Me N Dingayo	Direkteur: Provinsiale Argiefdiens	4	12/03/2019
Mnr S Julie	Direkteur: Strategiese en Operasionele Bestuursteun	4	31/03/2017
Mnr T Tutu	Direkteur: Sportbevordering	4	31/03/2017
Mnr P Hendricks	Direkteur: Sportontwikkeling	4	31/03/2017

Die volgende is 'n aanduiding van ander amptenare wat die ORBKOM-vergaderings vir die verslagjaar bygewoon het:

Ander bywoners	Posisie	Vergaderings bygewoon
Me A Haq	Direkteur: Ondernemingsrisikobestuur (DvdP)	3
Mnr D Micketts	Hoofrisiko-adviseur: Ondernemingsrisikobestuur (DvdP)	4
Me N Mabude	Risiko-adviseur: Ondernemingsrisikobestuur (DvdP)	4
Me M Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste (DvdP)	4

ORBKOM sleutelaktiwiteite

Met die uitvoering van sy funksie het die ORBKOM gedurende die jaar die volgende sleutelaktiwiteite verrig:

- Die Departement se Risikobestuurstrategie en Implementeringsplan nagegaan vir aanbeveling deur die Ouditkomitee en goedkeuring deur die Rekenpligtige Beamppte.
- Risiko's in vasgestelde gegroepeerde kategorieë van aptytlakke gemonitor en hersien, toepaslike risiko-aptyt en -toleransies wat deur Provinsiale Topbestuur goedgekeur is volgens Provinsiale Ondernemingsrisikobestuursbeleid en Strategie (PERMPS) hersien en toegepas en enige wesentliche veranderinge aan die risikoprofiel van die Departement aan die Rekenpligtige beamppte gerapporteer.
- Die Departement se burgergesentreerde strategiese risiko's bevestig. Hierdie is 'n bewys van die Departement se pogings om die bydraende faktore en impak wat direk op die burger betrekking het te takel.

- Risiko-inligting en tendensverslae ontvang
- Opkomende risiko's geïdentifiseer
- Die implementering van die Bedrog- en korrupsievoorkomingsimplementeringsplan gemonitor
- Die omvang en doeltreffendheid van integrasie van risikobestuur binne die Departement geëvalueer
- Die implementering van die departementele Risikobestuursbeleid, Strategie en Implementeringsplan geëvalueer
- Die doeltreffendheid en versagtende strategieë geëvalueer om die wesenlike etiese en ekonomiese misdaadrisko's te takel
- Toesig gehou oor etiekbestuur in die Departement.

Sleutelrisiko's oorweeg en getakel gedurende die jaar

Die volgende is die sleutelrisiko's vir die Entiteit wat gedurende die jaar oorweeg en getakel is:

- Die Wes-Kaapse Taalbeleid word nie ten volle deur sekere provinsiale departemente geïmplementeer nie; en
- Aanstelling van 'n Rekenpligtige Gesag en 'n ten volle verteenwoordigende WKTK (volgens tale wat in die provinsie gepraat word en Suid-Afrikaanse Gebaretaal).

Die tersaaklike risiko's is gedurende die jaar beraadslaag en bespreek en tydens die kwartaallike ORBKOM-vergaderings aangebied. Daar is van risiko-eienaars verwag om terugvoering te gee oor vordering met die implementering van aksieplanne om die waarskynlikheid dat risiko's sou realiseer en/of die impak daarvan sou verlaag, te verminder. ORBKOM het ook die risiko's terugverwys wat meer intensief ontleed moet word en het addisionele versagtingsmaatreëls of aksies aanbeveel om risiko's te bestuur.

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

Sleutel- opkomende risiko's vir die volgende boekjaar

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

Slotsom

Daar is beduidende vordering gemaak met die bestuur van risiko's gedurende die 2020/21-boekjaar. Goeie vordering is gemaak met die ontwikkeling van 'n kultuur van risikobestuur en die verhoging van die risiko-volwassenheidsvlak binne die WKTK, wat bygedra het tot die gunstige prestasie van die openbare entiteit. Die verbetering kan toegeskryf word aan risikobewustheids- en opleidingsprogramme wat tydens die Covid-19-pandemie aan amptenare in die Departement/openbare instansie via die MS Teams-medium aangebied is. Die Departement/openbare entiteit het daarin geslaag om konsekwentheid te handhaaf ten opsigte van die toepassing van risikobestuursprosesse gedurende die uitdagende Covid-19-pandemie-era.

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

6. INTERNE BEHEER-EENHEID

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

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

7. INTERNE OUDIT EN OUDITKOMITEES

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

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

Die interne ouditwerk wat gedurende die verslagjaar vir die entiteit voltooi is, het vyf versekeringsverbintenisse ingesluit. Besonderhede van hierdie verbintenisse is in die verslag van die Ouditkomitee vervat.

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

- Interne ouditfunksie;
- Eksterne ouditfunksie (Ouditeur-Generaal van Suid-Afrika – OGSA);
- Entiteit boekhouding en verslagdoening;
- Entiteit rekeningkundige beleide;
- OGSA-bestuurs- en ouditverslag;
- Monitering van die entiteit in die jaar;
- Risikobestuur van entiteit;
- Interne beheer;
- Voorafbepaalde doelstellings;
- Etiek en forensiese ondersoeke.

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

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

8. NAKOMING VAN WETTE EN REGULASIES

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

9. BEDROG EN KORRUPSIE

Die tersaaklike inligting hieroor is vervat in die Departementele Jaarverslag.

10. VERMINDERING VAN BELANGEBOTSING

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

11. GEDRAGSKODE

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

12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES

Die DKES voorsien kantoorruimte aan die Wes-Kaapse Taalkomitee. Die beleid wat deur die DKES geïmplementeer word, is dus van toepassing op die Komitee.

13. MAATSKAPPY-/RAADSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing nie

14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing nie

15. OUDITKOMITEEVERSLAG

Ons bied graag ons verslag vir die boekjaar geëindig 31 Maart 2021.

Verantwoordelikheid van die Ouditkomitee

Die Ouditkomitee rapporteer dat hy sy verantwoordelikhede nagekom het wat voortspruit uit Artikel 38 (1) (a) (ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 3.1. Die Ouditkomitee rapporteer ook dat hy 'n formele opdrag (terme van verwysing) as sy Ouditkomitee Handves goedgekeur het, sy sake gereguleer het in ooreenstemming met hierdie handves en dat hy al sy verantwoordelikhede, soos daarin vervat, nagekom het.

Die doeltreffendheid van interne beheer

Daar word van die Entiteit verwag om interne beheerstelsels te ontwikkel en in stand te hou wat die waarskynlikheid sal verbeter om sy doelwitte te bereik, om aan te pas by veranderinge in die omgewing waarin hy werk, en om doeltreffendheid en effektiewe uitvoering van bedrywighede te fasiliteer en betroubare verslagdoening en nakoming van wette en regulasies te bevorder. Die WKR het 'n gekombineerde versekeringsraamwerk aanvaar wat versekeringsverskaffers identifiseer en integreer. Die eerste vlak van versekering is bestuursversekering, wat vereis dat lynbestuur effektiewe interne beheermaatreëls moet handhaaf en daardie prosedures op 'n daaglikse basis moet uitvoer deur toesighoudende beheermaatreëls en waar nodig regstellende stappe te neem. Die tweede vlak van versekering is interne versekering wat verskaf word deur funksies wat nie regstreekse bestuur het nie, en wat toevertrou word aan die nakoming van beleid, prosedures, norme, standaarde en raamwerke. Die derde vlak van versekering is onafhanklike verskaffers wat gelei word deur professionele standaarde wat die hoogste onafhanklikheidsvlakke vereis.

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

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

- Bestuur van kultuurgeriewe
- Covid-19 Voorsieningskanaalbestuur Transaksies (Transversale Interne Oudit Projekte)
- Year Beyond Akademiese Program
- Oordragbetalings – Kultuurorganisasies
- Uitgebreide Openbare Werke-program

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

Jaarbestuur en maandelikse/kwartaallikse verslag

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

Evaluering van finansiële state

Die Ouditkomitee het:

- die geouditeerde Finansiële Jaarstate wat in die Jaarverslag ingesluit moet word, met die Ouditeur-generaal van Suid-Afrika (OGSA) en die Rekenpligtige Gesag nagegaan en bespreek;
- die OGSA se Bestuursverslag en die respons van die Bestuur daarop hersien;

- die veranderings aan die rekeningkundige beleid en praktyke nagegaan soos gerapporteer in die finansiële jaarstate;
- Wesenlike aanpassings as gevolg van die audit van die Entiteit nagegaan.

Nakoming

Die Ouditkomitee het die Entiteit se prosesse vir die nakoming van wetlike en regulatoriese bepalings hersien.

Provinsiale Forensiese Dienste

Die Provinsiale Forensiese Dienste (PFD) het statistieke aan ons voorgelê. Die Ouditkomitee hou kwartaalliks die vordering van die PFD-verslae dop. Daar is geen aangeleenthede onder ons aandag gebring wat verdere verslagdoening deur die Ouditkomitee vereis nie.

Prestasie-inligting

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

Verslag van die Ouditeur-Generaal Suid-Afrika

Die Ouditkomitee het kwartaalliks gekyk na die implementeringsplan van die Entiteit vir ouditkwessies wat die vorige jaar geopper is. Die Ouditkomitee het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies uit die regulatoriese audit kom nie. Die Ouditkomitee word kwartaalliks gemonitor deur regstellende stappe oor die gedetailleerde bevindinge wat die OGSA gemaak het.

Die Ouditkomitee stem saam met die OGSA se mening oor die finansiële jaarstate en aanvaar dit en stel voor dat hierdie geouditeerde finansiële jaarstate aanvaar en saam met hul verslag gelees word.

Die Ouditkomitee prys die entiteit vir die bereiking van 'n ongekwalifiseerde auditmening sonder enige wesenlike bevindings.

Die Ouditkomitee wil hul waardering uitspreek teenoor die bestuur van die entiteit en die Departement van Kultuursake en Sport, die OGSA en die WKR Korporatiewe Versekering-tak vir die samewerking en inligting wat hulle verskaf het om ons in staat te stel om hierdie verslag saam te stel.

Slotsom

Die Ouditkomitee prys die entiteit vir die bereiking van 'n ongekwalifiseerde audit sonder wesenlike bevindings. Die Ouditkomitee is steeds bekommerd oor die koste-impak daarvan. Hierdie koste van nakoming kan beteken dat geld wat bestee word om audituitkomste te handhaaf dit moeilik maak om genoeg geld oor te hê vir die verkryging van skaars hulpbronne vir dienslewering.

Mnr Ameen Amod

Voorsitter van die Ouditkomitee vir die Maatskaplike Kluster

Wes-Kaapse Taalkomitee

1 Augustus 2021

16. VOLDOENING AAN BBSEB-VEREISTES PRESTASIE-INLIGTING

Die volgende tabel is voltooi ooreenkomstig die nakoming van die BBSEB-vereistes soos vereis deur die BBSEB-wet van 2013 en soos bepaal deur die Departement van Handel en Nywerheid.

Het die Departement / Openbare Entiteit enige toepaslike Kode vir Goeie Praktyke (BBSEB-sertifikaatvlak 1 – 8) toegepas met betrekking tot die volgende:		
Kriteria	Antwoord Ja / Nee	Bespreking (sluit 'n bespreking oor u antwoord in en dui aan watter maatreëls getref is om te voldoen)
Bepaling van kwalifikasiekriteria vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet?	Nee	Die Entiteit reik nie enige lisensies, toegewings of ander magtiging uit ten opsigte van ekonomiese aktiwiteit ingevolge enige wet nie.
Die ontwikkeling en implementering van 'n voorkeurverkrygingsbeleid?	Ja	Die VKB-beleid van die Entiteit maak voorsiening vir die implementering van voorkeurverkryging.
Bepaling van kwalifikasiekriteria vir die verkoop van staatsondernemings?	Nee	Die Entiteit raak nie betrokke by die verkoop van staatsondernemings nie.
Ontwikkeling van kriteria om vennootskappe met die private sektor aan te gaan?	Nee	Die Entiteit gaan nie vennootskappe met die private sektor aan nie.
Bepaling van kriteria vir die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging?	Nee	Die Entiteit het nie aansporings, toelaes of beleggingskemas toegeken ter ondersteuning van Breëbasis Swart Ekonomiese Bemagtiging nie.

DEEL D: MENSLIKEHULPBRONBESTUUR

1. OORSIGSTATISTIEK OOR MENSEBESTUUR

Inleiding

Personeel is werksaam by die Departement van Kultuursake en Sport.

Oorsigstatistiek oor mensebestuur

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

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

Verslag oor die audit van die finansiële state

Opinie

1. Ek het die finansiële state van die Wes-Kaapse Taalkomitee, soos uiteengesit op bladsye 34 tot 55, geaudit, wat die staat van finansiële posisie op 31 Maart 2021 bevat, die staat van finansiële prestasie, die staat van veranderinge in die netto bates en die kontantvloei staat en verklaring van vergelyking van begrotingsinligting met werklike inligting vir die jaar geëindig 31 Maart 2021, sowel as die aantekeninge by die finansiële state, insluitend 'n opsomming van belangrike rekeningkundige beleid.
2. Na my mening bied die finansiële state in alle wesenlike opsigte redelike weergawe van die finansiële posisie van die Wes-Kaapse Taalkomitee op 31 Maart 2021, en die finansiële prestasie en kontantvloeï vir die jaar geëindig 31 Maart 2021 in ooreenstemming met Suid-Afrikaanse Standaarde van Algemeen Erkende Rekeningkundige praktyk en die vereistes van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999).

Basis vir die opinie

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

Verantwoordelikhede van die Rekenpligtige Gesag vir die finansiële state

6. Die Rekenpligtige Gesag is verantwoordelik vir die opstel en billike aanbieding van die finansiële state in ooreenstemming met die Suid-Afrikaanse Standaarde van Algemeen Erkende Rekeningkundige Praktyk en die vereistes van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999), en vir die interne beheer wat die Rekenpligtige Gesag bepaal nodig is om die opstel van finansiële state wat geen wesenlike wanvoorstelling bevat, hetsy bedrog of foute, moontlik te maak.
7. By die opstel van die finansiële state is die Rekenpligtige Gesag verantwoordelik vir die beoordeling van die vermoë van die openbare entiteit om voort te gaan as 'n lopende saak, en indien van toepassing, aangeleenthede rakende die lopende saak openbaar en die gebruik van die lopende saak-basis van rekeningkunde gebruik, tensy die toepaslike bestuurstruktuur óf beoog om die openbare entiteit te likwiede of om bedrywighede te staak, of geen realistiese alternatief het as om dit te doen nie.

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

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

Verslag oor die oudit van die jaarlikse prestasieverslag

Inleiding en omvang

10. Ingevolge die Wet op Openbare Oudit, Wet No. 25 van 2004 (PAA) en die algemene kennisgewing wat ingevolge hierdie uitgereik is, is ek verantwoordelik om verslag te doen oor die nut en betroubaarheid van die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir die geselekteerde program wat in die jaarlikse prestasieverslag aangebied word. Ek het prosedures uitgevoer om wesenlike bevindings te identifiseer, maar nie om bewyse in te samel om my versekering te gee nie.
11. My prosedures handel oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting, wat gebaseer moet wees op die goedgekeurde prestasiebeplanningsdokumente van die openbare entiteit. Ek het nie die volledigheid en toepaslikheid van die prestasie-aanwysers in die beplanningsdokumente beoordeel nie. My prosedures ondersoek nie of die stappe wat deur die openbare entiteit geneem is, dienslewering moontlik gemaak het nie. My prosedures strek ook nie tot openbaarmaking of bewerings met betrekking tot die omvang van prestasies in die huidige jaar of beplande prestasiestrategieë en inligting rakende toekomstige periodes wat as deel van die gerapporteerde prestasie-inligting ingesluit kan word nie. Gevolglik strek my bevindings nie tot hierdie aangeleenthede nie.

Ek het die nut en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer aan die hand van die kriteria wat ontwikkel is uit die prestasiebestuur- en verslagdoeningsraamwerk, soos omskryf in die algemene kennisgewing, vir die volgende geselekteerde program wat in die jaarlikse prestasieverslag van die openbare entiteit aangebied word vir die jaar geëindig 31 Maart 2021:

Program	Bladsye in die jaarlikse prestasieverslag
Wes-Kaapse Taalkomitee	15

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

Ander saak

14. Ek vestig die aandag op die onderstaande saak.

Bereiking van beplande teikens

15. Sien die jaarlikse prestasieverslag op bladsy 15 vir inligting oor die bereiking van die beplande teikens vir die jaar en die verduidelikings deur bestuur verskaf vir die onder-/oorprestasie van teikens.

Verslag oor die oudit van die nakoming van wetgewing

Inleiding en omvang

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

Ander inligting

18. Die Rekenpligtige Gesag is verantwoordelik vir die ander inligting. Die ander inligting bevat die inligting wat in die jaarverslag opgeneem is, wat die verslag van die ouditkomitee insluit. Die ander inligting sluit nie die finansiële state, die ouditeursverslag en die geselekteerde program in die jaarlikse prestasieverslag in wat spesifiek in hierdie ouditeursverslag gerapporteer is nie.
19. My mening oor die finansiële state en bevindings oor die gerapporteerde prestasie-inligting en die nakoming van wetgewing dek nie die ander inligting nie en ek spreek nie 'n auditmening of enige vorm van versekering daaroor uit nie. In verband met my audit is dit my verantwoordelikheid om die ander inligting te lees en om sodoende te oorweeg of die ander inligting wesenlik strydig is met die finansiële state en die geselekteerde program wat in die jaarlikse prestasieverslag aangebied word, of my kennis opgedoen in die audit, of andersins lyk dit wesenlik verkeerd.
20. In verband met my audit is dit my verantwoordelikheid om die ander inligting te lees en om sodoende te oorweeg of die ander inligting wesenlik strydig is met die finansiële state en die geselekteerde program wat in die jaarlikse prestasieverslag aangebied word, of my kennis opgedoen in die audit, of andersins lyk dit wesenlik verkeerd.
21. Indien ek tot die gevolgtrekking kom dat daar 'n wesenlike wanvoorstelling van hierdie ander inligting is, op grond van die werk wat ek aan die ander inligting wat ek voor die datum van hierdie ouditeursverslag verkry het, uitgevoer het, moet ek hierdie feit rapporteer.
22. Indien ek wel ander inligting ontvang en lees en bevind dat dit 'n wesenlike wanvoorstelling bevat, moet ek die saak rapporteer aan diegene wat belas is met bestuur en versoek dat die ander inligting reggestel word. Indien die ander inligting nie reggestel word nie, sal ek moontlik die ouditeursverslag moet terugtrek en 'n gewysigde verslag, soos toepaslik, moet heruitreik. Indien dit reggestel word, sal dit egter nie nodig wees nie.

Tekorte aan interne beheer

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

Kaapstad
31 Julie 2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

BYLAE – OUDITEUR-GENERAAL SE VERANTWOORDELIKHEID VIR DIE OUDIT

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

Finansiële state

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

Kommunikasie met diegene wat met bestuur belas is

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

Algemene inligting

Aard van sake en hoofaktiwiteite	Om die gelyke status van die drie amptelike tale van die provinsie te verseker.
Geregistreerde kantoor	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
Sakeadres	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
Posadres	Privaatsak X9067 Kaapstad 8000
Bank	Nedbank

Wes-Kaapse Taalkomitee

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

Indeks

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

Staat van Finansiële Posisie

Staat van Finansiële Prestasie

Verklaring van veranderinge in netto bates

Kontantvloeistaat

Verklaring van vergelyking van begroting en werklike bedrae

Rekeningkundige beleid

Aantekeninge by die Finansiële Jaarstate

Staat van Finansiële Posisie soos op 31 Maart 2021

	Nota(s)	2021 R'000	2020 R'000
Bates			
Lopende bates			
Kontant en kontantekwivalente	3	317	232
		317	232
Totale bates		317	232
Netto bates		317	232
Opgehoopte surplus		317	232

Staat van Finansiële Prestasie

	Nota(s)	2021 R'000	2020 R'000
Inkomste			
Inkomste van ruiltransaksies			
Rente-inkomste	4	9	14
Inkomste van nie-ruiltransaksies			
Oordrag inkomste			
Ander inkomste van nie-ruiltransaksies	5	485	586
Oordragte en subsidies ontvang	6	240	258
Totale inkomste van nie-ruiltransaksies		725	844
Totale inkomste		734	858
Uitgawes			
Ouditgelde	7	(65)	(91)
Algemene uitgawes	8	(557)	(768)
Ledegeld	9	(27)	(56)
Totale uitgawe		(649)	(915)
Surplus (tekort) vir die jaar		85	(57)

Staat van Veranderings in Netto bates

	Opgehoopte surplus R '000	Totale netto bates R '000
Saldo op 01 April 2019	289	289
Verandering in netto bates		
Tekort	(57)	(57)
Totale veranderings	(57)	(57)
Saldo op 01 April 2020	232	232
Verandering in netto bates		
Surplus vir die jaar	85	85
Totale veranderings	85	85
Saldo op 31 Maart 2021	317	317

Wes-Kaapse Taalkomitee

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

Kontantvloeistaat

	Nota(s)	2021 R'000	2020 R'000
Kontantvloei van bedryfsaktiwiteite			
Ontvangste			
Kontantontvangste		240	258
Rente-inkomste		9	14
		<u>249</u>	<u>272</u>
Betalings			
Kontant betaal		(164)	(329)
Netto kontantvloei van bedryfsaktiwiteite	10	<u>85</u>	<u>(57)</u>
Netto styging/(daling) in kontant en kontantekwivalente		85	(57)
Kontant en kontantekwivalente aan die begin van die jaar		232	289
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>317</u>	<u>232</u>

Staat van Vergelyking van Begroting en Werklike Bedrae

Begroting op kontantbasis

	Goed- gekeurde begroting	Aan- suiwe- rings	Finale Begrot- ing	Werklike bedrae op vergelyk bare basis	Verskil tussen be- grotting en werklike bedrae	Ver- wys- ing
	R '000	R '000	R '000	R '000	R '000	
Staat van Finansiële Prestasie						
Inkomste						
Inkomste van uiltransaksies						
Rente-inkomste	18	(8)	10	9	(1)	
Inkomste van nieruiltransaksies						
Oordragte & subsidies	279	(110)	169	240	71	13.1
Ander inkomste van nieruiltransaksies	-	-	-	485	485	13.2
Totale inkomste	297	(118)	179	734	555	
Uitgawes						
Ledegeld	(57)	25	(32)	(27)	5	13.3
Ouditgelde	(89)	23	(66)	(65)	1	
Algemene uitgawes	(151)	70	(81)	(557)	(476)	13.4
Totale uitgawes	(297)	118	(179)	(649)	(470)	
Surplus voor belasting	-	-	-	85	85	
Werklike bedrag op vergelykbare basis soos aangebied in die Begroting en Werklike Vergelykbare Staat	-	-	-	85	85	
Rekonsiliasie (moet openbaar gemaak word indien die werklike bedrae nie met die begroting ooreenstem nie)						
Basisverskil						
In werking				-		
Tydsverskil						
In werking				85		
Entiteitsverskil						
In werking				-		
Werklike Bedrag in die Staat van Finansiële Prestasie				85		

Rekeningkundige beleid

1. AANBIEDING VAN DIE FINANSIËLE JAARSTATE

Die finansiële jaarstate is voorberei in ooreenstemming met die doeltreffende Standaard van Algemeen Erkende Rekeningkundige Praktyke (AERP), uitgereik deur die Rekeningkundige Standaarderaad ooreenkomstig Artikel 91(1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999).

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

Al die syfers is tot die naaste duisend afgerond.

Opsomming van die wesenlike rekeningkundige beleide, wat konsekwent toegepas is in die voorbereiding van die finansiële jaarstate, word vervolgens bekend gemaak.

Hierdie rekeningkundige beleid is in ooreenstemming met die vorige tydperk.

1.1 Aannee van lopende onderneming

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

1.2 Wesenlike beoordelings en bronne van skattingonsekerheid

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

Inbare skulde

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

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

Voorsiening vir waardedaling

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

Rekeningkundige beleid

1.3 Finansiële instrumente

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

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

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

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

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

Klassifikasie

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

Klas

Kontant en kontantekwivalente

Kategorie

Finansiële bate gemeet teen delgingskoste

Aanvanklike meting van finansiële bates en finansiële laste

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

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

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

- maatskaplike voordeel is ooreenkomstig die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële state, waar dit die uitreiker van die lening is; of
- nie-ruilbare inkomste is ooreenkomstig die Standaard van AERP oor Inkomste uit Nie-ruilbare Transaksies (Belastings en Oordragte), waar dit die ontvanger van die lening is.

Gevolglike meting van finansiële bates en finansiële laste

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

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

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

Die delgingskoste van finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word teen oorspronklike erkenning minus hoofsomterugbetalings, plus of minus die kumulatiewe delging met behulp van die effektiewe rentemetode van enige verskil tussen die oorspronklike bedrag en

Rekeningkundige beleid

die termynbedrag, en minus enige vermindering (direk of deur die gebruik van voorsieningsrekening) vir waardedaling of oninbaarheid in die geval van finansiële bate.

Billike waardemetingsoorwegings

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

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

Winste en verliese

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

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

Waardedaling en oninbaarheid van finansiële bates

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

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

Finansiële bates gemeet teen delgingskoste:

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

Indien die bedrag van die waardedalingverlies in die volgende tydperk verminder en die vermindering objektief toegeskryf kan word aan gebeurtenis wat plaasgevind het nadat die waardedaling erken is, word

Rekeningkundige beleid

die waardedalingverlies omgekeer deur voorsorgrekening aan te pas. Die omkering lei nie tot drabedrag van die finansiële bate wat meer is as wat die delgingskoste sou wees as die waardedaling nie erken sou wees op die datum waarop die waardedaling omgekeer is nie. Die bedrag van die omkering word erken in surplus of tekort.

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

Finansiële bates gemeet teen koste:

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

Onterkenning

Finansiële bates

Die entiteit onderken finansiële bates met behulp van transaksiedatumrekeningkunde.

Die entiteit onderken finansiële bates net wanneer:

- die kontraktuele regte tot die kontantvloei van die finansiële bate verstryk, afgehandel is, of laat vaar is;
- die entiteit in wese al die risiko's en belonings van eienaarskap van die finansiële bate aan ander party oordra;

of

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

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

By de-erkenning van finansiële bate in geheel word die verskil tussen die drabedrag en die koopsom wat ontvang is, in surplus of tekort erken.

Finansiële laste

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

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

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las of deel daarvan in rekening gebring as sou die oorspronklike finansiële las tenietgedoen wees en nuwe finansiële las erken word.

Die verskil tussen die drabedrag van finansiële las (of deel van finansiële las) wat tenietgedoen of aan ander party oorgedra is en die vergoederingsgeld wat betaal is, insluitende enige niekontant bates wat oorgedra is of laste wat aanvaar is, word erken in surplus of tekort. Enige laste wat deur 'n ander entiteit onthef, vergewe of aanvaar word deur middel van nie-uitruilingtransaksie word in rekening gebring in ooreenstemming met die Standaard vir Inkomste van Nieruiltransaksies (Belastings en Oordragte).

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

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

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

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

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

1.4 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 daar aan spesifieke kriteria voldoen is vir die entiteit se aktiwiteite. Inkomste van die lewering van dienste word erken in surplus of tekort in verhouding tot die fase van voltooiing van die transaksie teen die verslagdoeningsdatum.

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

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

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

Meting

Inkomste word gemeet aan die billike waarde van die oorweging ontvang of ontvangbare. Die bedrag word nie beskou as betroubaar meetbaar tot al die voorwaardes in verband met die transaksie opgelos is nie.

Rente, tantieme en dividende

Rente word erken, in surplus of tekort, met behulp van die effektiewe rentekoersmetode.

Rekeningkundige beleid

1.5 Inkomste uit nieruiltransaksies

Erkenning

'n Toevloei van hulpbronne uit 'n nie-ruiltransaksie wat as 'n bate erken word, word erken as inkomste, behalwe in die mate dat 'n las ook erken word ten opsigte van dieselfde invloei.

Aangesien die entiteit 'n huidige verpligting nakom wat erken word as 'n verpligting ten opsigte van die invloei van hulpbronne uit 'n nie-ruiltransaksie wat as bate erken word, verminder dit die drabedrag van die erkende verpligting en erken 'n bedrag inkomste gelykstaande aan daardie vermindering.

Meting

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

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

Voorwaardelike toelaes en ontvangste

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

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

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

Dienste in natura

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

1.6 Oorsetting van vreemde geldeenhede

Transaksies in vreemde geldeenhede

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

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

Rekeningkundige beleid

1.7 Vergelykende syfers

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

1.8 Uitgawes

Finansiële transaksies in bates en laste

Skulde word afgeskryf wanneer dit as oninbaar geïdentifiseer is. Skulde wat afgeskryf word, word beperk tot die bedrag van besparings en/of onderbesteding van toegewyste gelde. Afskrywing geskied teen jaareinde of wanneer gelde beskikbaar is. Geen voorsiening word gemaak vir oninbare bedrae nie, maar bedrae word bekend gemaak as openbaarmakingsnota.

Alle ander verliese word erken indien magtiging vir die erkenning daarvan verleen is.

Vrugtelose en verkwistende uitgawes

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

Onreëlmatige uitgawes

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

Oordragte en subsidies

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

1.9 Opgehoopte surplus

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

1.10 Begrotingsinligting

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

Die goedgekeurde begroting dek die fiskale tydperk van 2020/04/01 tot 2021/03/31.

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

1.11 Verwante partye

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

Rekeningkundige beleid

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

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

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

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

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

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

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

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

1.12 Gebeure na die verslagdoeningsdatum

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

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

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

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

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1.13 Belasting op toegevoegde waarde (BTW)

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

Notas by die Finansiële Jaarstate

2. NUWE STANDAARDE EN INTERPRETASIES

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

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

Standaard/Interpretasie:	Effektiewe datum: Jare beginnend op of na	Verwagte uitwerking
AERP 1: Aanbieding van finansiële state	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 2: Kontantvloeiastaat	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 3: Rekeningkundige beleide, veranderinge in rekeningkundige skattings en foute	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 9: Inkomste uit valutatransaksies	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 12: Inventarise	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 14: Gebeure na die verslagdoeningstydperk	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 17: Eiendom, aanleg en toerusting	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 19: Bepalings, Gebeurlikheidslaste en Gebeurlikheidsbates	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 23: Inkomste uit nieruiltransaksies	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 24: Aanbieding van begrotingsinligting in finansiële state	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 32: Reëlins vir konsessies vir dienste	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 104: Finansiële instrumente	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 108: Statutêre ontvangste	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 109: Rekeningkunde deur hoofde en agente	01 April 2019	Die uitwerking van die amendement is nie wesenlik nie.
AERP 34: Afsonderlike finansiële state	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.
AERP 35: Gekonsolideerde finansiële state	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.
AERP 36: Beleggings in vennootskaps- en gesamentlike ondernemings	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.
AERP 37: Gesamentlike reëlins	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.
AERP 38: Bekendmaking van belange in ander entiteite	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.
AERP 20: Verwante partye	01 April 2020	Die uitwerking van die amendement is nie wesenlik nie.

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	2021 R'000	2020 R'000
3. Kontant en kontantekwivalente		
Kontant en kontantekwivalente bestaan uit:		
Banksaldo's	317	232
Kredietwaarde van kontant by bank en korttermyn deposito's, met uitsluiting van kontant voorhande		
Kontant en kontantekwivalente bestaan uit kontant en korttermyn-, hoogs likiede beleggings wat gehou word by geregistreerde bankinstellings met looptye van drie maande of minder en wat onderhewig is aan geringe rentekoersrisiko, met die drabedrag van die bates benader tot hul billike waarde.		
4. Rente-inkomste		
Rente ontvang	9	14
Die afwyking is te wyte aan die daling in die prima rentekoers as gevolg van die impak van die Covid-19-pandemie op die ekonomie.		
5. Ander inkomste uit nieruiltransaksies		
Donasie: Dienste in natura	485	586
Die afwyking is te wyte aan een amptenaar wat aan die einde van die 2019/2020-boekjaar bedank het. Sien nota 8 vir meer inligting oor die Donasie: Dienste in natura.		
6. Oordragte en subsidies ontvang		
Oordrag ontvang	240	258
Die afwyking is te wyte aan die afname in die oordragfondse wat van die Departement van Kultuursake en Sport ontvang is weens begrotingsbesnoeiings as gevolg van die impak van die Covid-19-pandemie.		
7. Ouditgelde		
Eksterne audit	65	91
Die afwyking is hoofsaaklik as gevolg van die afskaling van die ouditomvang.		
8. Algemene uitgawes		
Bankkoste	1	2
Konsultasie en uitgekontrakteerde dienste	7	47
Werknemer koste: Dienste in natura	485	586
Onthaal	-	22
Drukwerk en publikasies	42	81
Sagteware uitgawes	22	20
Reis en verblyf	-	10
	557	768

Konsultasie en uitgekontrakteerde dienste:

Die afwyking is as gevolg van minder Gebaretaaltolke wat in vergelyking met die vorige jaar aangestel is.

Notas by die Finansiële Jaarstate

2020	2019
R'000	R'000

8. Algemene uitgawes (vervolg)**Werknemerkoste: Dienste in natura:**

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

Onthaal:

Die afwyking is as gevolg van geen spysenering wat nodig was aangesien vergaderings aanlyn plaasgevind het.

Drukwerk en publikasies:

Die afwyking is as gevolg van minder eksemplare wat van die verskillende verslae gedruk is.

Reis en verblyf:

Die afwyking is as gevolg van geen reise wat gedurende die oorsigjaar onderneem is nie as gevolg van die Nasionale Staat van Inperking weens die Covid-19-pandemie en die feit dat vergaderings aanlyn plaasgevind het.

9. Ledegeld

Baartman, R	2	5
Humphries-Heyns, A	3	6
Jonas, K	-	4
Le Roux, N	-	4
Lentz, G	4	4
Lesch, L	4	4
Mkhize, K	5	5
Nokwaza, L	3	7
Nyembezi, N	3	12
Vermeulen, S	3	5
	27	56

Die afwyking is as gevolg van die verminderde vergaderingtyd.

10. Kontant gebruik in werksaamhede

Surplus (tekort)	85	(57)
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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2021

Notas by die Finansiële Jaarstate

	2020 R'000	2019 R'000
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11. Verwante partye

Verhoudings

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

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

Verwante party transaksies**Inkomste ontvang van verwante partye**

Departement van Kultuursake en Sport	240	258
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12. Risikobestuur

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

Likiditeitsrisiko

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

Sensitiwiteitsontleding

Indien die rentekoerse op finansiële instrumente met wisselende koers teen 31 Maart 2021 1% hoër/laer was met al die ander veranderlikes konstant, sou die surplus vir die jaar R3172 hoër/laer gewees het.

Kredietrisiko

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

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

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

Maksimale blootstelling aan kredietrisiko.

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

Markrisiko

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

Notas by die Finansiële Jaarstate

Syfers in Rand duisend

12. Risikobestuur (vervolg)

Rentekoersrisiko

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

Finansiële bates

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

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

Kontantvloeirentekoersrisiko

Finansiële instrument	Betaal- baar in minder as een jaar	Betaal- baar in minder as twee jaar	Betaal- baar in minder as drie jaar	Betaal- baar in minder as vier jaar	Betaal- baar in minder as vyf jaar
Normale kredietvoorwaardes kontant in lopende bankinstellings	317	-	-	-	-
Betaalbare rekeninge – verlengde kredietvoorwaardes	-	-	-	-	-
Netto bedrag	317	-	-	-	-
Verval, maar nie voorsien nie	-	-	-	-	-

Notas by die Finansiële Jaarstate

13. Begrotingsafwykings

Wesenlike afwykings tussen begroting en werklike bedrae

Begrotingsaanpassing

Gedurende die 2020/21-boekjaar is die begroting met R118 000 verminder, van 'n oorspronklike begroting van R297 000 tot 'n aangepaste begroting van R179 000. Dit was hoofsaaklik te wyte aan die vermindering van die oordragbetaling van die Departement van Kultuursake en Sport as gevolg van die uitwerking van die Covid-19-pandemie.

13.1 Oordragte en subsidies

Die afwyking is te wyte aan die afname in die oordragfondse wat van die Departement van Kultuursake en Sport ontvang is weens begrotingsverlagings wat as gevolg van die impak van die Covid-19-pandemie in werking gestel is.

13.2 Ander inkomste uit nieruiltransaksies

Die afwyking is te wyte aan die aanpassing van die AERP 23-donasie / werknemerskoste vir diens in natura wat van die Departement van Kultuursake en Sport ontvang is. Verwys na nota 8 vir besonderhede.

13.3 Ledegeld

Die afwyking is as gevolg van verminderde vergaderingtyd.

13.4 Algemene uitgawes

Die afwyking is te wyte aan die aanpassing van die AERP 23-donasie / werknemerskoste vir diens in natura wat van die Departement van Kultuursake en Sport ontvang is. Verwys na nota 8 vir besonderhede.

14. BBSEB-PRESTASIE

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



Western Cape
Government

Cultural Affairs and Sport



Western Cape Language Committee

Wes-Kaapse Taalkomitee

IKomiti yeelWimi yeNtshona Koloni



Annual Report
2020/2021

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1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	Western Cape Language Committee
REGISTRATION NUMBER (if applicable):	Not applicable
PHYSICAL ADDRESS:	Protea Assurance Building Greenmarket Square Cape Town 8000
POSTAL ADDRESS:	Private Bag X9067 Cape Town 8000
TELEPHONE NUMBER/S:	+27 21 483 3889
FAX NUMBER:	+27 21 483 9673
EMAIL ADDRESS:	dcas.language@westerncape.gov.za
WEBSITE ADDRESS:	www.westerncape.gov.za/dept/cas
EXTERNAL AUDITORS:	Auditor General of South Africa 19 Park Ln Milnerton Cape Town 7441
BANKERS:	Nedbank 5th Floor Nedbank Clock Tower V&A Waterfront Cape Town 8001
COMPANY/ BOARD SECRETARY	N/A

2. LIST OF ABBREVIATIONS/ACRONYMS

AO	Accounting Officer
AFS	AFS
B-BBEE	B-BBEE
CD	Chief Director
DCAS	Department of Cultural Affairs and Sport
DotP	Department of the Premier
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
GRAP	Generally Recognised Accounting Practice
ISA	International Standards on Auditing
MEC	Member of the Executive Council
PanSALB	Pan South African Language Board
PERMPS	Provincial Enterprise Risk Management Policy and Strategy
PFMA	Public Finance Management Act, 1999
PAA	Public Audit Act
SCOPA	Standing Committee on Public Accounts
SCM	Supply Chain Management
WCG	Western Cape Government
WCLC	Western Cape Language Committee

3. FOREWORD BY THE CHAIRPERSON

This year, the Western Cape Language Committee marks yet another milestone in the last year of the term of office of its members. One of the most distinguished features of the entity during this period is the absolute commitment of members and staff members. In the case of members, this is also reflected in attendance and active participation in all the meetings in a professional manner that nurtured individual and collective ownership of responsibilities while optimally benefitting from collegiality. Despite remarkable progress over the years, since this Committee assumed office, in making language, culture, and heritage rights real in South Africa, we are constantly aware that these are hard times. Hence the need to constantly remind ourselves that courage, staying the course and counting on one another can get us through.



This routine annual report – made up of information from various meetings we held internally as well as externally with a large family of stakeholders across the province, our programme activities and reflections, as well as other behind-the-scenes activities that help sustain our work – is intended to ensure that what we do each year does not merely come and go and our challenges and achievements are not quickly forgotten, more so because this time around there is an opportunity to use the unique lessons learnt to propel us into the future.

This Annual Report takes a look at the progress registered in the implementation of our Annual Performance Plan during a period in which we had to contend with challenges brought about by the coronavirus and the restrictions imposed by the government to curb its spread.

These pages also capture how, throughout 2020, we held the thread between the micro and the macro, addressing urgent local needs such as ensuring the continued monitoring of the usage of the three official languages of the Western Cape, the implementation of the Western Cape Language Policy, advising the provincial Minister tasked with language matters, as well as advising the Pan South African Language Board on language matters in or affecting the Western Cape Province.

The narrative is intertwined with those of the Western Cape Language Committee members in a very personal way in 2020. During what was a difficult year for nearly everyone, one in which our colleagues lost friends and family members, people were separated, schools closed and lives upended, our team proved something remarkable: that language remains a crucial tool for the empowerment of all the people of the Western Cape as well as a heritage vehicle for the enhancement of human dignity through mutual respect for language and the promotion of multilingualism.

We are convinced that if we commit to listening to and working with the people closest to the big issues of our day, the people who deserve to have their human rights on language, culture, and heritage guaranteed in the constitution respected, protected and promoted then we will find a way forward together. Thank you for taking a look at our work, which was made possible by the support, generosity and investment of our many partners. We encourage you to read on.

Mr Nkosikhulule Xhawulengweni Nyembezi
Chairperson: Western Cape Language Committee
31 August 2021

4. ACCOUNTING AUTHORITY OVERVIEW

The declaration of a national state of disaster as a result of the Covid-19 pandemic necessitated the Western Cape Language Committee to adjust its targets for the first quarter of 2020/21, during the level five lockdown period. Despite the challenges, the Committee attained its targets as set out in its Annual Performance Plan 2020/21.

The pandemic and social distancing protocols motivated the Committee to adopt innovative strategies to ensure that its targets were met. Online committee meetings were convened, and projects were executed via online platforms. The Committee's previous commitment to collaborate with other entities in the language sector proved to be of further benefit through the pooling of resources and expertise to ensure the success of collaborative online programmes.

	2020/21			2019/20		
	Estimate	Actual Amount collected	(Over)/ under collection	Estimate	Actual Amount collected	(Over)/ under collection
Source of Income	R`000	R`000	R`000	R`000	R`000	R`000
Other Operating Income	0	485	(485)	-	586	(586)
Transfer Payment	169	240	71	258	258	-
Interest Income	10	9	(1)	77	14	63
Total	179	734	*(555)	335	858	(523)

* The over collection mainly relates to GRAP 23: Service in Kind adjustment made for the salaries of R 485 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of WCLC, note 8.



Mr Nkosikhulule Xhawulengweni Nyembezi
On behalf of the Accounting Authority
31 August 2021

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY

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

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

The Annual Report is complete, accurate and is free from any omissions.

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

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

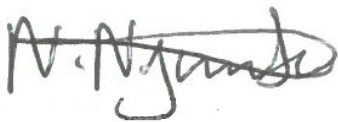
The Accounting Authority is responsible for the preparation of the annual financial statements and for the judgments made in this information.

The Accounting Authority is responsible for establishing and implementing a system of internal control, which has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the Public Entity for the financial year ended 31 March 2021.

Yours faithfully



Mr Nkosikhulule Xhawulengweni Nyembezi
On behalf of the Accounting Authority
31 August 2021

6. STRATEGIC OVERVIEW

6.1. Vision

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

6.2. Mission

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

6.3. Values

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

7. LEGISLATIVE AND OTHER MANDATES

The Western Cape Language Committee is a schedule 3C entity in terms of the Public Finance Management Act, 1999.

7.1 Constitutional mandates

Section	Description
Constitution of the Republic of South Africa, 1996	
Section 6(3), (4) and (5): Language	The Western Cape Government must, by legislative and other measures, regulate and monitor its use of official languages. All official languages must enjoy parity of esteem and must be treated equitably. The WCLC collaborates with the Pan South African Language Board to promote the three official languages of the Province and to create conditions for the development and use of the Khoi, Nama and San languages and South African Sign Language. The WCLC, in collaboration with the Department of Cultural Affairs and Sport, is responsible for monitoring and evaluating the implementation of the Western Cape Language Policy, adopted in 2001, and must report to the Western Cape Provincial Parliament on this mandate at least once a year. DCAS has oversight of the WCLC and provides the Committee with administrative and financial support.
Section 30: Language and culture	The WCLC facilitates opportunities for the people of the Western Cape to exercise their language and cultural rights through the programmes and projects that it presents and supports.
Section 31: Cultural, religious and linguistic communities	The WCLC must ensure that its programmes and projects respect the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and intergovernmental relations	The WCLC cooperates with all spheres of government in the execution of its mandate.
Schedule 4: Functional areas of concurrent national and provincial legislative competence	With regard to language policy and the regulation of official languages to the extent that the provisions of section 6 of the Constitution expressly confer legislative competence upon the Western Cape Provincial Parliament, the WCLC works closely with the national Department of Arts and Culture and associated organs of state on language policy matters.
Section 195: Basic values and principles governing public administration	DCAS officials responsible for executing the mandate of the WCLC must ensure the efficient, economic and effective use of resources. Programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.

Section	Description
Constitution of the Western Cape, 1997 (Act 1 of 1998)	
Section 5	For the purposes of the Western Cape Government: (a) the official languages Afrikaans, English and isiXhosa must be used; and (b) the languages enjoy equal status. The WCLC must monitor the use of Afrikaans, English and isiXhosa in the Western Cape. The WCLC must also implement practical and positive measures to help elevate the status and advance the use of those indigenous languages of the Western Cape whose status and use have historically been diminished.
Section 81(d)	The Western Cape Government must adopt and implement policies to actively promote and maintain the welfare of the people of the Western Cape, including policies aimed at achieving the promotion of respect for the rights of cultural, religious and linguistic communities in the Western Cape.

7.2 Legislative mandates

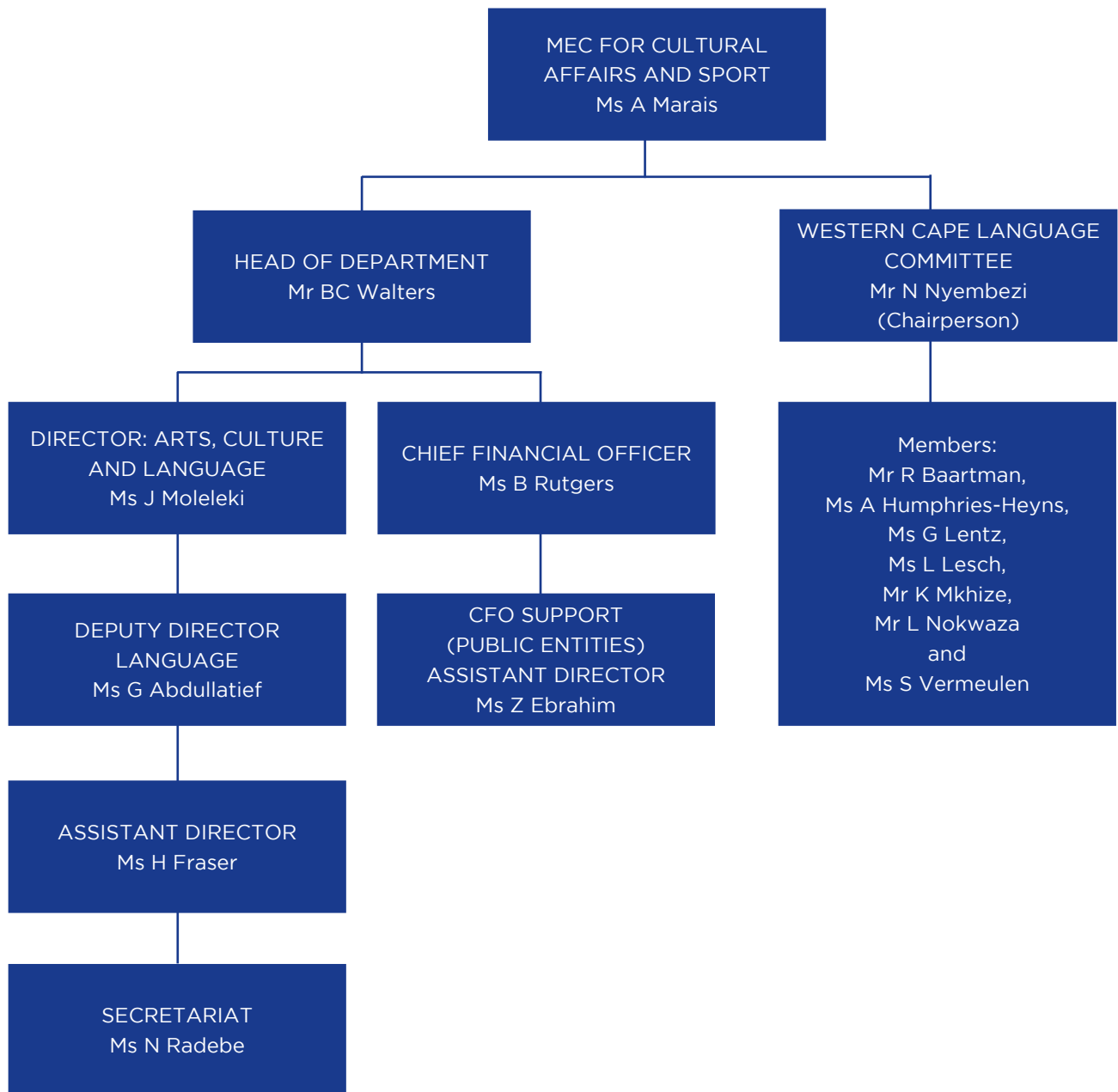
Legislation	Reference	Description
Public Finance Management Act (PFMA), 1999	Act 1 of 1999	The WCLC must submit quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
Use of Official Languages Act, 2012	Act 12 of 2012	This Act specifically applies to national departments, national public entities and national public enterprises. If aspects of the Act were to have an impact on language policy and practice in the Western Cape, the WCLC would have a mandate to play a role.
Pan South African Language Board Act, 1995	Act 59 of 1995	The Western Cape Language Committee is recognised by the Pan South African Language Board. Amongst other things, this Act requires the Pan South African Language Board (PanSALB) to establish a provincial language committee (PLC) in every province. A PanSALB Western Cape PLC was established in August 2019.
Western Cape Provincial Languages Act, 1998	Act 13 of 1998	The WCLC must, among other things: • monitor the use of Afrikaans, English and isiXhosa by the Western Cape Government; • make recommendations to the MEC (Member of the Executive Council) and the Provincial Parliament on any proposed or existing legislation, practice and policy affecting language in the Western Cape; • actively promote the principle of multilingualism; • actively promote the development of previously marginalised indigenous languages; • advise the MEC and the Western Cape Cultural Commission on language matters in the Province; and • advise PanSALB on language matters in the Western Cape.

Legislation	Reference	Description
National Language Policy Framework (2003)	National Language Policy Framework (2003)	This policy provides a national framework for the application of the provisions of the Constitution and legislative mandates to all organs of state, including the Western Cape Language Committee. It also sets out principles and implementation strategies to be followed.
Western Cape Language Policy (published in the Provincial Gazette as PN 369/2001 of 27 November 2001)	Western Cape Language Policy (published in the Provincial Gazette as PN 369/2001 of 27 November 2001)	The WCLC is obliged to monitor the implementation of this policy.
Traditional and Khoi-San Leadership Act, 2019	Act 3 of 2019	The Act provides for: - the recognition of traditional and Khoi-San communities, leadership positions and for the withdrawal of such recognition; - the functions and roles of traditional and Khoi-San leaders; - the recognition, establishment, functions, roles and administration of kingship or queenship councils, principal traditional councils, traditional councils, Khoi-San councils and traditional sub-councils, as well as the support to such councils; - the establishment, composition and functioning of the National House of Traditional and Khoi-San Leaders; - establishment of provincial houses of traditional and Khoi-San leaders; - the establishment and composition of local houses of traditional and Khoi-San leaders; - the establishment and operation of the Commission on Khoi-San Matters; - a code of conduct for members of the National House, provincial houses, local houses and all traditional and Khoi-San councils; and - regulatory powers of the Minister and Premiers.

7.3 Policy mandates

Policy	Description
Western Cape Language Policy (published in the <i>Provincial Gazette</i> as PN 369/2001 of 27 November 2001)	The WCLC is obliged to monitor the implementation of this policy.

8. ORGANISATIONAL STRUCTURE



1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 30 of the Auditors Report, published as Part E: Financial Information.

2. SITUATIONAL ANALYSIS

2.1. Service delivery environment

The Covid-19 pandemic and resultant social distancing protocols had an impact on and required the adoption of innovative ways for the Western Cape Language Committee to conduct its work during the 2020/21 financial year. Despite the challenges, the Committee met its targets as per its Annual Performance Plan 2020/21.

The Committee continued to promote the importance of language through raising awareness and ensuring the implementation of the Western Cape Language Policy, promoting indigenous languages and engaging in more collaborative efforts with other entities via virtual platforms.

The Committee convened six virtual meetings and had two awareness campaigns that monitored the implementation of the Western Cape Language Policy and one project that promoted indigenous languages.

2.2. Organisational environment

The Western Cape Language Committee is established in terms of Section 6 of the Western Cape Provincial Languages Act, No 13, 1998. According to the Act, members of the Committee are appointed for a three-year term. A maximum of 11 members may be appointed to the Committee. Members to the Committee are appointed through a public nomination and shortlisting process, facilitated by the relevant Committee in the Legislature, followed by appointment by the MEC.

The current Committee had an initial membership of ten members who were appointed on 1 November 2018. The Committee's term will end on 31 October 2021. The process to appoint a new Committee is underway.

The WCLC does not have permanent staff. In terms of Section 17 of the Western Cape Provincial Languages Act, No 13, 1998, officials in the Languages Services Unit of the Department of Cultural Affairs and Sport are responsible for the administrative support to the Committee. The CFO Support Unit assists with procurement and payments related to members and activities of the WCLC.

2.3. Key policy developments and legislative changes

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

The Act provides for:

- the recognition of Traditional and Khoi-San communities, leadership positions and for the withdrawal of such recognition;
- the functions and roles of Traditional and Khoi-San leaders;
- the recognition, establishment, functions, roles and administration of kingship or queenship councils, principal traditional councils, traditional councils, Khoi-San councils and traditional sub-councils, as well as the support to such councils;

- the establishment, composition and functioning of the National House of Traditional and Khoi-San Leaders;
- establishment of provincial houses of Traditional and Khoi-San leaders;
- the establishment and composition of local houses of traditional and Khoi-San leaders;
- the establishment and operation of the Commission on Khoi-San Matters;
- a code of conduct for members of the National House, provincial houses, local houses and all Traditional and Khoi-San councils; and
- regulatory powers of the Minister and Premiers.

2.4. Progress towards achievement of institutional impacts and outcomes

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

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

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

During 2020/21, the Committee contributed to the National Outcomes of the Medium-Term Strategic Framework (MTSF) 2019-2024 as follows:

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

The Committee's outcome indicator is linked to the services and programmes of the Department of Cultural Affairs and Sport, which in turn is linked to the Western Cape Government's PSP Vision Inspired Priorities (VIP), particularly relating to VIP 1: Safe and Cohesive Communities and VIP 3: Empowering People. The latter VIP seeks to address many of the social risk factors, such as economic inclusion and educational

empowerment that can also build individual, family, and community resilience to violence. Through mother tongue language promotion and empowerment, the Committee contributed towards opportunities for residents of the Western Cape to shape their lives and the lives of others, to ensure a meaningful and dignified life, which in turn would create socially cohesive communities.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1 Programme: Western Cape Language Committee

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

The Department of Cultural Affairs and Sport collaborated with PanSALB to celebrate International Translation Day on 30 September 2020 with the theme “Finding the words in a world of crisis”. The aim of the project was to celebrate language practitioners and other practitioners in the language fraternity and acknowledge their contribution to the promotion of multilingualism and the advancement of languages, language professions and careers. A booklet was developed with messages from various language practitioners working in the Western Cape Government and also included messages from WCLC members, Ms Atta Humphries and Mr Riaan Baartman, who promoted SA Sign Language and Khoekhoegowab, respectively. The booklet was circulated on all DCAS virtual media platforms.

For Heritage month, which is celebrated in September every year, Mr Baartman’s collaboration with Ms Valerie Isaaks, a professional translator and indigenous language mentor resulted in the publication of an article in the Better Together magazine. The article promoted Khoekhoegowab and was titled, ‘learning indigenously in the times of Covid-19’.

In commemorating International Mother Language Day on 21 February 2021, the Committee initiated the development of a pamphlet to acknowledge linguistic and cultural diversity and promotion, preservation and protection of all languages. The pamphlet reflected messages from the Minister, Ms Anroux Marais and all the members of the Committee and was circulated on all social media platforms.

The Committee further celebrated International Mother Language Day on 22 February 2021 in collaboration with the Department of Cultural Affairs and Sport, University of the Western Cape, PanSALB, National Library, South African Centre for the Book, Swahili Language Board, SupuSupu Khoi Language Project, Iziko Museums of South Africa and the Indigenous Language Action Forum. The theme of the event, which was held virtually, was “Safeguarding of linguistic diversity and multilingualism”. Discourse focused around promoting multilingualism and multiculturalism, encouraging and creating awareness of the usage and preservation of our rich and diverse linguistic and cultural heritage across the world. In addition to the promotion of the official languages, South African Sign Language and Khoekhoegowab promotion featured prominently.

The Department of Cultural Affairs and Sport translated the netball rulebook into isiXhosa, which was launched by Minister Marais on 23 February 2021. To increase access and participation in sport in the Western Cape, the Department collaborated with professional linguistic partners and expert code stakeholders by translating code-specific material to facilitate learning, understanding and mastering various sporting codes, which previously were only available in either English or Afrikaans. The Committee supported this initiative and provided an introduction to the booklet. Members of the Committee also attended the launch.

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

The Committee did not re-table its Annual Performance Plan 2020/21.

Outcome	Output	Output indicator	Actual achievement 2018/2019	Actual achievement 2019/2020	Planned target 2020/2021	Actual achievement 2020/2021	Deviation from planned target to actual achievement for 2020/2021	Reasons on deviations
Empowered citizens and inclusive and cohesive communities	Language Policy implementation surveys or questionnaires or awareness campaigns or follow-up projects completed	Number of activities that monitor the Implementation of the Western Cape Language Policy	1	1	1	2	1	The Committee exceeded its target of activities that monitor the Implementation of the Western Cape Language Policy by facilitating two projects, instead of one. The execution of an additional project was possible as a result of collaborative strategies with other entities (one of which was a virtual programme) which required limited resources and was possible within Covid-19 safety protocols.
Empowered citizens and inclusive and cohesive communities	Indigenous language promotion projects completed	Number of projects that promote indigenous languages	This is a new indicator as of 2020/21	This is a new indicator as of 2020/21	1	1	-	
Empowered citizens and inclusive and cohesive communities	Formal engagements to implement the WC Language Policy	Number of formal engagements to implement the WC Language Policy	7	9	6	6	-	

Strategy to overcome areas of under performance

All planned targets as reflected in the 2020/21 Annual Performance Plan were achieved.

Reporting on the institutional response to the Covid-19 pandemic

The Committee was not involved in any interventions.

Linking performance with budgets

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

	2020/21			2019/20		
	Budget	Actual expenditure	(Over)/ under expenditure	Budget	Actual expenditure	(Over)/ under expenditure
Programme	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	179	(649)	(470)	335	915	(580)
Total	179	(649)	*(470)	335	915	(580)

- * The over expenditure mainly relates to GRAP 23: Service in Kind adjustment made for the salaries of R 485 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of WCLC, note 8.

4. REVENUE COLLECTION

	2020/21			2019/20		
	Estimate	Actual Amount collected	(Over)/ under collection	Estimate	Actual Amount collected	(Over)/ under collection
Source of Income	R`000	R`000	R`000	R`000	R`000	R`000
Other operating income	0	485	(485)	-	586	(586)
Transfer payment	169	240	71	258	258	-
Interest income	10	9	(1)	77	14	63
Total	179	734	*(555)	335	858	(523)

- * The over collection mainly relates to GRAP 23: Service in Kind adjustment made for the salaries of R 485 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of WCLC, note 8.

4.1. Capital investment

Not applicable

1. INTRODUCTION

Governance, risk management and compliance are three pillars that work together for the purpose of assuring that the entity meets its objectives. Compliance with the entity's policies and procedures, laws and regulations that translate into strong and efficient governance is considered key to the Entity's success. This report provides an overview of the governance embedded in the Entity.

2. PORTFOLIO COMMITTEES

The Standing Committee on Community Safety, Cultural Affairs and Sport and the Standing Committee on Public Accounts (SCOPA) have an oversight responsibility over the work of the Committee. The following hearings took place in 20/21:

Standing Committee on Community Safety, Cultural Affairs and Sport	
Date of hearing	Matter under consideration
12 June 2020	Briefing by the Department of Cultural Affairs and Sport on its 1st, 2nd and 3rd Quarterly Performance Reports for 2019/20
27 July 2020	Deliberation on Vote 13: Cultural Affairs & Sport, in the Schedule to the Western Cape Adjustments Appropriation (Covid-19) Bill [B4 – 2020]
27 November 2020	Deliberation on Vote 13: Cultural Affairs and Sport in the Schedule to the Western Cape Second Adjustments Appropriation Bill, 2020
4 December 2020	Consideration of the Annual Report of the WCLC for 2019/20
17 March 2021	Deliberation on Vote 13: Cultural Affairs & Sport in the Schedule to the Western Cape Third Adjustments Appropriation Bill (2020/21 financial year), 2021 and the deliberation on Vote 13 in the Schedule to the Western Cape Appropriation Bill, 2021

Standing Committee on Public Accounts	
Date of hearing	Matter under consideration
29 January 2021	Consideration of the Annual Report of the WCLC for 2019/20

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 2020, 31 October 2020, 31 January 2021 and 30 April 2021
In-year Monitoring Report	31 July 2020, 31 October 2020, 31 January 2021 and 30 April 2021

4. THE WESTERN CAPE LANGUAGE COMMITTEE

4.1 Introduction

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

4.2 The role of the Committee

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

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

4.3 Committee charter

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

Composition of the Committee appointed for the period 1 April 2020 to 31 March 2021

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Areas of expertise	Board director- ships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended (Six meetings were held for the year)
Mr Nkosikhulule Nyembezi (Re-appointed)	Chairperson (as at 11 March 2019)	1 Nov 2018	N/A	MA in Public Administration	Legislative; Creative writing and Media networking	N/A	N/A	4
Mr Kwanda Regent Mkhize	Deputy Chairperson (as at 14 November 2019)	1 Nov 2018	N/A	B Administration	Parliamentary monitor and gender equity unit	N/A	N/A	6
Mr Lungelo Garlick Nokwaza	Member	1 Nov 2018	N/A	BA; Higher diploma in Education; Advanced Diploma for the Educators of Adult; Honours Baccalaureus Admin; Degree of Magister Philosophiae; Post grad Diploma in Law and Social Security; and Master of Arts	Teaching and Literature, Review of isiXhosa and English and language development	N/A	Western Cape Cultural Commission	6
Ms Stevlyn Diane Vermeulen	Member	1 Nov 2018	N/A	BA in Language and Culture; and Postgraduate short course in editing methodology	Language development; Culture and Editor	N/A	N/A	6

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Areas of expertise	Board director- ships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended (Six meetings were held for the year)
Ms Annette Humphries - Heyns	Member	1 Nov 2018	N/A	NID National Institute for the Deaf; Stellenbosch University; General Linguistics and SASL Literature NQF Level 8	Deaf Teaching Assistant for SASL in the classroom at school; Various projects for University of Stellenbosch and support SASL vocabulary/terminology development	N/A	N/A	6
Ms Genevieve Lentz	Member	1 June 2019	N/A	BA Language and Communications BA Hons. English Post Graduate Certificate in Education B-Tech Degree in Public Relations	Plan, organise and implement appropriate English Home Language and First Additional Language Instructional programmes in a learning environment	N/A	N/A	6
Mr Riaan Baartman	Member	1 June 2019	N/A	Trainer of trainers (various ETDP Learning Programmes); Skills Facilitator; ETDP Assessor; Moderator; and Learning Programme Development	Facilitation and training	N/A	N/A	3
Ms Laurian Lesch	Member	1 June 2019	N/A	BA in Languages and Culture; BA(Hons) in African Languages; and Masters in African Languages	Language planning and policy, second language acquisition, editing and lexicography.	N/A	N/A	6

Remuneration of Committee members

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

Name	Remuneration R`000	Other allowance (T&S) R`000	Total R`000
Mr Nyembezi (Chairperson)	3	-	3
Ms Jonas	-	-	-
Mr Mkhize	5	-	5
Mr Nokwaza	3	-	3
Ms Vermeulen	3	-	3
Dr le Roux	-	-	-
Ms Humphries-Heyns	3	-	3
Ms Lesch	4	-	4
Ms Lentz	4	-	4
Mr Baartman	2	-	2
Total	27	0	27

5. RISK MANAGEMENT

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

ERMECO responsibility

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

ERMECO members

The ERMECO comprises of the AO 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 Director: Cultural Affairs and the Director: Arts, Cultures and Language attended to matters relating to the entity at the ERMECO of the Department. As per its Terms of Reference the ERMECO met four times (quarterly) during the year under review. Most meetings were attended by all members or his/her representative.

The table below discloses relevant information on ERMECO members:

Member	Position	Attended	Date appointed
Mr B Walters	Accounting Officer (ERMECO Chairperson)	3	31/03/2017
Ms B Rutgers	Director: Financial Management – (CFO)	3	31/03/2017
Ms C Sani	Director: Library Service	4	31/03/2017
Mr D Esau	Deputy Director: Internal Control (Risk Champion)	4	31/03/2017
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	1	31/03/2017
Mr G Mohamed (left DCAS on 31 August 2020)	Director: Enterprise Content Management	3	31/03/2017
Mr G Redman	CD: Cultural Affairs	4	31/03/2017
Ms J Boule	CD: After-School Game Changer	3	31/03/2017
Ms J Moleleki	Director: Arts, Cultures and Language	4	31/03/2017
Dr L Bouah	CD: Sport and Recreation	4	31/03/2019
Dr M Dlamuka (left DCAS on 30 November 2020)	Director: Museums, Heritage and Geographical Names Services	4	31/03/2017
Ms N Dingayo	Director: Provincial Archive Service	4	12/03/2019
Mr S Julie	Director: Strategic and Operational Management Support	4	31/03/2017
Mr T Tutu	Director: Sport Promotion	4	31/03/2017
Mr P Hendricks	Director: Sport Development	4	31/03/2017

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

Other attendees	Position	Attended
Ms A Haq	Director: Enterprise Risk Management (DotP)	3
Mr D Micketts	Chief Risk Advisor: Enterprise Risk Management (DotP)	4
Ms N Mabude	Risk Advisor: Enterprise Risk Management (DotP)	4
Ms M Natesan	Deputy Director: Provincial Forensic Services (DotP)	4

ERMECO key activities

In executing its function, the ERMECO performed the following key activities during the year:

- Reviewed the Department's Risk Management Strategy and Implementation Plan; for recommendation by the Audit Committee and approval by the AO;
- Monitored and reviewed risks in set grouped categories of appetite levels, reviewed and applied appropriate risk appetite and tolerances as per Provincial Enterprise Risk Management Policy and Strategy (PERMPS) adopted by Provincial Top Management; Reported to the AO any material changes to the risk profile of the Department;
- Confirmed the department's citizen centric strategic risks. This illustrates the department's efforts in addressing the contributing factors and impacts that relate directly to the citizen;
- Received risk intelligence and trend reports;
- Identified emerging risks;

- Monitored the implementation of the Fraud and Corruption Prevention Implementation Plan;
- Evaluated the extent and effectiveness of integration of risk management within the department;
- Assessed the implementation of the departmental Risk Management 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 WC Language Policy is not fully implemented by certain Provincial departments; and
- Appointment of an Accounting Authority and a fully representative WCLC (according to languages spoken in the province, and SA sign language).

The relevant risks were deliberated and debated during the year and presented at the quarterly ERMECO meetings. Risk owners were required to provide feedback on progress with implementation of action plans to reduce the likelihood of risks materialising and/or the impact should they materialise. ERMECO also referred risks back that should be analysed more extensively and recommended additional mitigations or actions to manage risks.

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

Key emerging risks for the following financial year

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

Conclusion

There has been significant progress with the management of risks during the 2020/21 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the WCLC which has contributed to favourable public entity performance. The improvement can be attributed to risk awareness and training programmes provided to officials in the department/public entity via the MS Teams medium during the Covid-19 pandemic. The Department/public entity managed to maintain consistency in respect of application of risk management processes during the challenging Covid-19 pandemic era.

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

6. INTERNAL CONTROL UNIT

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

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

7. INTERNAL AUDIT AND AUDIT COMMITTEES

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

- Assess and make appropriate recommendations for improving the governance processes in achieving the Entity's objectives;
- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process;
- Assist the Accounting Authority 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 / Entity included five assurance engagements. Details of these engagements are included in the Audit Committee report.

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

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

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

Name	Qualifications	Internal or external	If internal, position in the Department	Date appointed	Date Resigned	No. of Meetings attended
Mr Ameen Amod (Chairperson)	MBA; CIA; CGAP; CRMA; BCOM Accounting	External	N/A	1 January 2019 (2 nd term)	N/A	7
Mr Ebrahim Abrahams	B Com Accounting Honours	External	N/A	1 January 2019 (1 st term)	N/A	7
Mr Pieter Strauss	B Acc; B Com Hons; CA (SA)	External	N/A	1 January 2019 (1 st term)	N/A	7
Ms Annelise Cilliers	B Compt Hons CA (SA)	External	N/A	1 January 2019 (1 st term)	N/A	7

8. COMPLIANCE WITH LAWS AND REGULATIONS

The entity has systems, policies and processes in place to ensure compliance with laws and regulations. If, after investigation, fraud, theft or corruption is confirmed, the employee who participated in such acts is subjected to a disciplinary hearing. The WCG representative initiating the disciplinary proceedings is required to recommend dismissal of the employee concerned. Where prima facie evidence of criminal conduct is detected, a criminal matter is reported to the South African Police Services.

9. FRAUD AND CORRUPTION

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

10. MINIMISING CONFLICT OF INTEREST

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

11. CODE OF CONDUCT

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

12. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

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

13. COMPANY/BOARD SECRETARY (IF APPLICABLE)

Not applicable

14. SOCIAL RESPONSIBILITY

Not applicable

15. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2021.

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:

- Cultural Facilities Management
- Covid-19 Supply Chain Management Transactions (Transversal Internal Audit Projects)
- Year Beyond Academic Programme
- Transfer Payments – Cultural Organisations
- Expanded Public Works Programme

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 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, with the Auditor-General South Africa (AGSA) and the Accounting Authority
- Reviewed the AGSA's Management Report and Management's responses 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.

Provincial Forensics Services

The Provincial Forensic Services (PFS) presented us with statistics. The Audit Committee monitors the progress of the PFS reports on a quarterly basis. There were no matters brought to our attention that required further reporting by the Audit Committee.

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 has, on a quarterly basis, reviewed the Entity's implementation plan for audit issues raised in the prior year. The Audit Committee has met with the AGSA to ensure that there are no unresolved issues that emanated from the regulatory audit. Corrective actions on the detailed findings raised by the AGSA are monitored by the 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 Annual Financial Statements be accepted and read together with their report.

The Audit Committee commends the Entity for achieving an unqualified audit opinion with no material findings.

The Audit Committee wishes to express their appreciation to the Management of the Entity and the Department of Cultural Affairs and Sport, the AGSA and the WCG Corporate Assurance Branch for the co-operation and information they have provided to enable us to compile this report.

Conclusion

The Audit Committee commends the Entity for attaining an unqualified audit with no material findings. The Audit Committee remains concerned about its cost impact. This cost of compliance has the ability to displace scarce resources from service delivery to maintain audit outcomes.



Mr Ameen Amod
Chairperson of the Social Cluster Audit Committee
Western Cape Language Committee
01 August 2021

16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

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

PART D: HUMAN RESOURCES MANAGEMENT

1. HUMAN RESOURCE OVERSIGHT STATISTICS

Introduction

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

Human resource oversight statistics

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

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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Western Cape Language Committee set out on pages 34 to 55, which comprise the statement of financial position as at 31 March 2021, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Language Committee as at 31 March 2021, and its financial performance and cash flows for the year then ended in accordance with South African Standards of Generally Recognised Accounting Practice and the requirements of the Public Finance Management Act, 1999 (Act No. 1 of 1999).

Context for the opinion

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

Responsibilities of the Accounting Authority for the financial statements

6. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice and the requirements of the Public Finance Management Act, 1999 (Act No. 1 of 1999), and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
7. In preparing the financial statements, the accounting authority is responsible for assessing the public entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations, or has no realistic alternative but to do so.

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

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

9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

Introduction and scope

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

I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the public entity's annual performance report for the year ended 31 March 2021:

Programme	Pages in the annual performance report
Western Cape Language Committee	15

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

Other matter

14. I draw attention to the matter below.

Achievement of planned targets

15. Refer to the annual performance report on page 15 for information on the achievement of planned targets for the year and management's explanations provided for the under/over achievement of targets.

Report on the audit of compliance with legislation

Introduction and scope

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

Other information

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

Internal control deficiencies

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

Auditor - General

Cape Town
31 July 2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

ANNEXURE – AUDITOR-GENERAL’S RESPONSIBILITY FOR THE AUDIT

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

Financial statements

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

Communication with those charged with governance

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

General Information

Nature of business and principal activities	Ensuring the equal status of the three official languages of the province.
Registered office	Protea Assurance Building Greenmarket Square Cape Town 8000
Business address	Protea Assurance Building Greenmarket Square Cape Town 8000
Postal address	Private Bag X9067 Cape Town 8000
Bankers	Nedbank

Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2021

Index

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

Statement of Financial Position

Statement of Financial Performance

Statement of Changes in Net Assets

Cash Flow Statement

Statement of Comparison of Budget and Actual Amounts

Accounting Policies

Notes to the Annual Financial Statements

Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2021

Statement of Financial Position as at 31 March 2021

	Note(s)	2021 R'000	2020 R'000
Assets			
Current Assets			
Cash and cash equivalents	3	317	232
		317	232
Total Assets		317	232
Net Assets		317	232
Accumulated surplus		317	232

Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2021

Statement of Financial Performance

	Note(s)	2021 R'000	2020 R'000
Revenue			
Revenue from exchange transactions			
Interest income	4	9	14
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non-exchange transactions	5	485	586
Transfers and subsidies received	6	240	258
Total revenue from non-exchange transactions		725	844
Total revenue		734	858
Expenditure			
Audit Fees	7	(65)	(91)
General Expenses	8	(557)	(768)
Members' fees	9	(27)	(56)
Total expenditure		(649)	(915)
Surplus (deficit) for the year		85	(57)

Statement of Changes in Net Assets

	Accumulated surplus R '000	Total net assets R '000
Balance at 01 April 2019	289	289
Changes in net assets		
Deficit	(57)	(57)
Total changes	(57)	(57)
Balance at 01 April 2020	232	232
Changes in net assets		
Surplus for the year	85	85
Total changes	85	85
Balance at 31 March 2021	317	317

Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2021

Cash Flow Statement

	Note(s)	2021 R'000	2020 R'000
Cash flows from operating activities			
Receipts			
Cash receipts		240	258
Interest income		9	14
		<u>249</u>	<u>272</u>
Payments			
Cash paid		(164)	(329)
Net cash flows from operating activities	10	<u>85</u>	<u>(57)</u>
Net increase/(decrease) in cash and cash equivalents		85	(57)
Cash and cash equivalents at the beginning of the year		<u>232</u>	<u>289</u>
Cash and cash equivalents at the end of the year	3	<u>317</u>	<u>232</u>

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjust- ments	Final budget	Actual amounts on com- parable basis	Difference between final budget and actual	Refe- rence
	R '000	R '000	R '000	R '000	R '000	
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Interest income	18	(8)	10	9	(1)	
Revenue from non-exchange transactions						
Transfers & subsidies	279	(110)	169	240	71	13.1
Other income from non-exchange transactions	-	-	-	485	485	13.2
Total revenue	297	(118)	179	734	555	
Expenditure						
Members' fees	(57)	25	(32)	(27)	5	13.3
Audit fees	(89)	23	(66)	(65)	1	
General expenses	(151)	70	(81)	(557)	(476)	13.4
Total expenditure	(297)	118	(179)	(649)	(470)	
Surplus before taxation	-	-	-	85	85	
Actual amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement						
	-	-	-	85	85	
Reconciliation (must be disclosed if actuals not on comparable basis to budget)						
Basis difference						
Operating				-		
Timing difference						
Operating				85		
Entity difference						
Operating				-		
Actual amount in the Statement of Financial Performance				85		

Accounting Policies

1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS

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

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

All figures have been rounded to the nearest thousand.

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

These accounting policies are consistent with the previous period.

1.1 Going concern assumption

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

1.2 Significant judgements and sources of estimation uncertainty

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

Receivables

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

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

Allowance for impairment

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

Accounting Policies

1.3 Financial instruments

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

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

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

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

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

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

Initial measurement of financial assets and financial liabilities

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

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

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

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

Subsequent measurement of financial assets and financial liabilities

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

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

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

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or

Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2021

Accounting Policies

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

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

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

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

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

Financial assets measured at amortised cost:

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

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting an allowance account. The reversal does not result in a carrying amount of

Accounting Policies

the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

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

Financial assets measured at cost:

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

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset;

or

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

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

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

Financial liabilities

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

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

Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2021

Accounting Policies

Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

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

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

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

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

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

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

1.4 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.

Accounting Policies

1.5 Revenue from non-exchange transactions

Recognition

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

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

Measurement

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

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

Conditional grants and receipts

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

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

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

Service in-kind

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

1.6 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.

Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2021

Accounting Policies

1.7 Comparative figures

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

1.8 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

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).

1.9 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.

1.10 Budget information

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

The approved budget covers the fiscal period from 2020/04/01 to 2021/03/31.

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

1.11 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise

Accounting Policies

significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

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

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

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

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

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

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

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

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

1.12 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.

Accounting Policies

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.

1.13 Value-added Tax (VAT)

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

Notes to the Annual Financial Statements

2. NEW STANDARDS AND INTERPRETATIONS

2.1 Standards and interpretations effective and adopted in the current year

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

Standard/Interpretation:	Effective date: Years beginning on or after	Expected impact:
GRAP 1: Presentation of Financial Statements	01 April 2019	The impact of the amendment is not material.
GRAP 2: Cash Flow Statements	01 April 2019	The impact of the amendment is not material.
GRAP 3: Accounting Policies, Changes in Accounting, Estimates and Errors	01 April 2019	The impact of the amendment is not material.
GRAP 9: Revenue from exchange Transactions	01 April 2019	The impact of the amendment is not material.
GRAP 12: Inventories	01 April 2019	The impact of the amendment is not material.
GRAP 14: Events after the reporting Period	01 April 2019	The impact of the amendment is not material.
GRAP 17: Property Plant and Equipment	01 April 2019	The impact of the amendment is not material.
GRAP 19: Provisions, Contingent Liabilities and Contingent Assets	01 April 2019	The impact of the amendment is not material.
GRAP 23: Revenue from Non-Exchange Transactions	01 April 2019	The impact of the amendment is not material.
GRAP 24: Presentation of Budget Information in Financial Statements	01 April 2019	The impact of the amendment is not material.
GRAP 32: Service Concession Arrangements	01 April 2019	The impact of the amendment is not material.
GRAP 104: Financial Instruments	01 April 2019	The impact of the amendment is not material.
GRAP 108: Statutory Receivables	01 April 2019	The impact of the amendment is not material.
GRAP 109: Accounting by Principals and Agents	01 April 2019	The impact of the amendment is not material.
GRAP 34: Separate Financial Statements	01 April 2020	The impact of the amendment is not material.
GRAP 35: Consolidated Financial Statements	01 April 2020	The impact of the amendment is not material.
GRAP 36: Investments in Associates and Joint Ventures	01 April 2020	The impact of the amendment is not material.
GRAP 37: Joint Arrangements	01 April 2020	The impact of the amendment is not material.
GRAP 38: Disclosure of Interests in Other Entities	01 April 2020	The impact of the amendment is not material.
GRAP 20: Related parties	01 April 2020	The impact of the amendment is not material.

Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2021

Notes to the Annual Financial Statements

	2021 R'000	2020 R'000
3. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	317	232
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. Interest income		
Interest received	9	14
The variance is due to the decrease in the prime interest rate resulting from the impact of Covid-19 on the economy.		
5. Other income from non-exchange transactions		
Donation: Service in-kind	485	586
The variance relates to 1 official who resigned towards the end of the 2019/2020 financial year. For the detail on the Donation: Service in-kind refer to the narrative on note 8.		
6. Transfers and subsidies received		
Transfer received	240	258
The variance is due to the decrease in transfer funds received from the Department of Cultural Affairs and Sport due to budget cuts that was imposed resulting from the impact of Covid-19.		
7. Audit fees		
External audit	65	91
The variance is mainly due to the reduction in the audit scope.		
8. General expenses		
Bank charges	1	2
Consulting and outsourced services	7	47
Employee cost: Service in-kind	485	586
Entertainment	-	22
Printing and publications	42	81
Software expenses	22	20
Travel and subsistence	-	10
	557	768

Consulting and outsourced services:

The variance is due to fewer Sign Language Interpreters, appointed compared to the prior year.

Notes to the Annual Financial Statements

	2020 R'000	2019 R'000
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8. General expenses (continued)**Employee cost: Service in-kind:**

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

Entertainment:

The variance is due to no catering required because meetings were held virtually

Printing and publication:

The variance is due to fewer copies printed of the various reports

Travel and subsistence:

The variance is due to no travelling occurring during the year under review as a result of the National Lockdown due to the Covid-19 pandemic as virtual meetings were held.

9. Members' fees

Baartman, R	2	5
Humphries-Heyns, A	3	6
Jonas, K	-	4
Le Roux, N	-	4
Lentz, G	4	4
Lesch, L	4	4
Mkhize, K	5	5
Nokwaza, L	3	7
Nyembezi, N	3	12
Vermeulen, S	3	5
	27	56

The variance is due to the reduced meeting time.

10. Cash used in operations

Surplus (deficit)	85	(57)
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Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2021

Notes to the Annual Financial Statements

	2020 R'000	2019 R'000
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11. Related parties

Relationships

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

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

Related party transactions

Income received from related parties

Department of Cultural Affairs and Sport	240	258
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12. Risk management

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

Liquidity risk

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

Sensitivity analysis

At 31 March 2021, 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 R3 172 higher / lower.

Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in financial loss to the entity. The entity has adopted a policy of only dealing with creditworthy parties.

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

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

Maximum exposure to credit risk

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

Market risk

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

Notes to the Annual Financial Statements

Figures in Rand thousand

12. Risk management (continued)

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 summarised 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	317	-	-	-	-
Payables - extended credit terms	-	-	-	-	-
Net amount	317	-	-	-	-
Past due but not provided for	-	-	-	-	-

Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2021

Notes to the Annual Financial Statements

13. Budget variances**Material variances between budget and actual amounts****Budget adjustment**

During the 2020/21 financial year the budget was decreased with R118 000, from an original budget of R297 000 to an adjusted budget of R179 000. This was mainly due to the decrease in the transfer payment from the Department of Cultural Affairs and Sport resulting from the impact of Covid-19.

13.1 Transfers and subsidies

The variance is due to the decrease in transfer funds received from the Department of Cultural Affairs and Sport due to budget cuts that was imposed resulting from the impact of Covid-19.

13.2 Other income from non - exchange transactions

The variance is due to GRAP 23 donation/employee cost adjustment made for service in-kind received from the Department of Cultural Affairs and Sport. Refer to note 8 for detail.

13.3 Members' fees

The variance is due to reduced meeting time.

13.4 General expenses

The variance is due to GRAP 23 donation/employee cost adjustment made for service in-kind received from the Department of Cultural Affairs and Sport. Refer to note 8 for detail.

14. B-BBEE Performance

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



**URhulumente
weNtshona Koloni**
ImiCimbi yeNkcubeko
nezemiDlalo



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



INgxelo yoNyaka
2020/2021

OKUQULATHWE

ISIGABA A: IINKCUKACHA JIKELELE

1.	IINKCUKACHA JIKELELE ZOLUNTU	2
2.	ULUHLU LWEZIFINYEZO/IZISHUNQULELO	3
3.	INGABULA ZIGCAWU NGUSIHLALO	4
4.	AMAGQABANTSHINTSHI LIGUNYA ELINIKA INGXELO	5
5.	INGXELO YOXANDUVA NOQINISEKISO	6
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1. IINKCUKACHA EZIPHANGALELEYO NGELI QUMRHU

IGAMA ELIBHALISIWEYO:	IKomiti yeeLwimi yeNtshona Koloni
INOMBOLO YOBHALISO (ukuba ikhona):	Ayikho
IDILESI:	Protea Assurance Building Greenmarket Square EKapa 8000
IDILESI YEPOSI:	Private Bag X9067
INOMBOLO YOMNKEBA:	+27 21 483 3889
INOMBOLO YEFEKSI:	+27 21 483 9673
IDILESI YE-IMEYILE:	dcas.language@westerncape.gov.za
IDILESI YEWEBSITE:	www.westerncape.gov.za/dept/cas
ABAPHICOTHIZINCWADI BANGAPHANDLE:	Auditor General of South Africa No. 19 Park Lane Building, Park Lane, Century City
IBHANKI:	Nedbank 5th Floor Nedbank Clock Tower V&A Waterfront EKapa 8001
UNOBHALA WENKAMPANI/WEBHODI:	N/A

2. ULUHLU LWEZIFINYEZO/ IZISHUNQULELO

AGSA	UMphicothi-zincwadi Jikelele woMzantsi Afrika
AFS	IiNkcazo zeMali zoNyaka
AO	IGosa eliNika iNgxelo
B-BBEE	Ukuxhotyiswa ngokuBanzi kwaBantu abaMnyama kwezoQoqosho
CD	UMLawuli oyiNtloko
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
DotP	ISebe leNkulumbuso
ERM	ULawulo loMngcipheko weShishini
ERMECO	IKomiti yoLawulo loMngcipheko weShishini neeNqobo eziseSikweni
GRAP	IZenzo ezamkelwa ngokubanzi zoCwangciso-mali
ISA	IMigangatho yaMazwe ngamazwe yoPhicotho-zincwadi
MEC	Ilungu leBhunga loLawulo oluPhezulu lePhondo
PAA	UMthetho woPhicotho-zincwadi zikaRhulumente
PanSALB	IBhodi yeeLwimi zoMzantsi Afrika
PERMPS	UMgaqo-nkqubo wePhondo noLawulo loMngcipheko
PFMA	UMthetho woLawulo lweMali kaRhulumente, 1999
SCOPA	IKomiti eSigxina yeeAkhawunti zikaRhulumente
SCM	ULawulo lweKhonkco loNikezelo
WCG	URhulumente weNtshona Koloni
WCLC	IKomiti yeeLwimi yeNtshona Koloni

3. INTSHAYELELO NGUSIHLALO

Kulo nyaka, iKomiti yeeLwimi yeNtshona Koloni iphawula elinye ibakala kunyaka wokugqibela wexesha lokuba seofisini kwamalungu ayo. Enye yezona zinto zibalulekileyo zequmrhu ngeli xesha kukuzinikela ngokupheleleyo kwamalungu nabasebenzi. Kwimeko yamalungu, oku kukwabonakaliswa kukuzimasa nokuthatha inxaxheba kuzo zonke iintlanganisano ngendlela yobungcali ekwakhulisa ubunini bomntu ngamnye nohlanganyelweyo ngelixa ixhamla ngokupheleleyo kubuqabane. Ngaphandle kwenkqubela ebonakalayo ekuhambeni kweminyaka, ukusukela oko le Komiti yathatha isikhundla, ekwenzeni amalungelo olwimi, inkcubeko kunye nelifa lemveli eMzantsi Afrika, sihlala sisazi ukuba la ngamaxesha anzima. Kungoko isidingo sokuhlala sizikhumbuza ngenkalipho, ukuhlala emxholweni kunye nokuthembela omnye komnye kungasiphumelelisa.



Le ngxelo yonyaka yesiqhelo - yenziwe ngolwazi oluvela kwiintlanganisano ezahlukeneyo esazibamba ngaphakathi nangaphandle nosapho olukhulu lwabathathi-nxaxheba kwiphondo liphela, imisebenzi yethu yenkqubo kunye nokuboniswa, kunye neminye imisebenzi eyenzeka emfihlakalweni enceda ukugcina umsebenzi wethu - Ijolise ekuqinisekiseni ukuba into esiyenzayo unyaka nonyaka ayizi nje idlule, kwaye imiceli mngeni yethu kunye nempumelelo ayilibaleki ngokukhawuleza, ngakumbi kuba ngeli xesha kukho ithuba lokusebenzisa izifundo ezizodwa esizifundileyo ukusiqhubela kwikamva.

Le Ngxelo yoNyaka ijonge kwinkqubela phambili ebhalisiweyo ekuphunyezweni kwesiCwangciso seNtsebenzo soNyaka ngexesha apho kuye kwafuneka ukuba silwe nemiceli mngeni eziswe yikhorona kunye nezithintelo zezempilo ezibekwe ngurhulumente ukunqanda ukusasazeka kwayo.

La maphepha abonisa indlela, ngowama2020, esabamba ngayo umsonto phakathi kwezinto ezincinci nezinkulu, ukujongana neemfuno zengingqi ezingxamisekileyo njengokuqinisekisa ukubekwa kweliso okuqhubekayo kokusetyenziswa kweelwimi ezintathu ezisemthethweni zeNtshona Koloni, ukuphunyezwa koMgaqo-nkqubo woLwimi weNtshona Koloni, ukucebisa uMphathiswa wephondo onikwe uxanduva ngemicimbi yeelwimi, kunye nokucebisa iBhodi yeeLwimi yoMzantsi Afrika ngemiba yolwimi kwiPhondo leNtshona Koloni.

Le ngxelo inxibelelene naleyo yamalungu eKomiti yeeLwimi yeNtshona Koloni ngendlela ebalaseleyo ngowama2020. Ngelo xesha kwakunzima unyaka phantse kuwo wonke umntu, omnye apho oogxa bethu baphulukana nabahlobo kunye namalungu osapho, abantu bohlulwa, izikolo zavalwa nobomi buxhonyiwe, iqela lethu lingqine into ephawuleka kakhulu: ukuba ulwimi luhleli lusisixhobo esibaluleke kakhulu ekuxhotyisweni kwabo bonke abantu beNtshona Koloni ngokunjalo nesithuthi selifa lethu ekunyuseni isidima somntu ngokuhloniphana ulwimi nokukhuthaza ukusetyenziswa kweelwimi ezininzi.

Siqinisekile ukuba xa sizibophelela ekuphulaphuleni nasekusebenzeni nabantu abasondeleyo kwimiba emikhulu yomhla wethu, abantu abafanelwe ukuba namalungelo abo olwimi, inkcubeko kunye nelifa lemveli aqinisekise kumgaqo-siseko ahlonitshwe, akhuselwe, kwaye anyuswe. emva koko siya kufumana indlela eya phambili kunye. Enkosi ngokujonga umsebenzi wethu, owenziwe wabakho ngenxa yenkxaso, isisa kunye notyalo mali lwamaqabane ethu amaninzi. Siyakukhuthaza ukuba uqhubeke nokufunda.

Mnu Nkosikhulule Xhawulengweni Nyembezi
USihlalo: iKomiti yeeLwimi yeNtshona Koloni
Umhla: 31 EyeThupha 2021

4. ISISHWANKATHELO SEGUNYA ELINIKA INGXELO

Ukubhengezwa kwemeko yentlekele yesizwe ngenxa yobhubhane weCovid-19 kunyanzelise iKomiti yeeLwimi yeNtshona Koloni ukuba ihlengahlengise ejolise kuko kwikota yokuqala yowama2020/21, ngexesha lokuvalwa kwinqanaba lesihlanu. Ngaphandle kwemiceli mngeni, iKomiti iphumelele iinjongo zayo njengoko zibekiwe kwisiCwangciso soNyaka sokuSebenza sowama2020/21.

Iinkqubo zobhubhane nezokunikana umgama zikhuthaze iKomiti ukuba yamkele izicwangciso zobuchule zokuqinisekisa ukuba iinjongo zayo ziyafezekiswa. Iintlanganiso zekomiti ekwi-intanethi zabizwa, kwaye iiprojekthi zenziwa ngeqonga le-intanethi. Ukuzinikela kwangaphambili kweKomiti ekusebenzisaneni namanye amacandelo kwicandelo leelwimi kubonise ukuba luncedo ngakumbi ngokudityaniswa kwezixhobo kunye nobuchule bokuqinisekisa impumelelo yeenkqubo zokusebenzisana kwi-intanethi.

	2020/21			2019/20		
	Uqikelelo	Esona sixa siqokelelweyo	(Ngaphezulu) ngaphantsi kwengqokelela	Uqikelelo	Esona sixa siqokelelweyo	(Ngaphezulu) ngaphantsi kwengqokelela
Umthombo wengeniso	R`000	R`000	R`000	R`000	R`000	R`000
Enye ingeniso yokusebenza	0	485	(485)	-	586	(586)
Intlawulo edluliselweyo	169	240	71	258	258	-
Ingeniso yenzala	10	9	(1)	77	14	63
Iyonke	179	734	*(555)	335	858	(523)

* Ingqokelela engaphezulu inxulumene ikakhulu neGRAP 23: Uhlengahlengiso kwiNkonzo yeSisa olwenziwe kwimivuzo engamaR 485 000 enxulumene nabasebenzi bolawulo lwemali yeQumrhu likaRhulumente. Iinkcukacha ezizezinye zicacisiwe kwiiNkcazo zeMali zoNyaka zeWCLC, inqaku lesi8.



Mnu Nkosikhulule Xhawulengweni Nyembezi
Egameni leGunya eliNika iNgxelo
Umhla: 31 EyeThupha 2021

5. INGXELO YOXANDUVA NOQINISEKISO LOKUCHANEKA

Ngokolwazi lwam nangokholo lwam, ndiyakuqinisekisa oku kulandelayo:

Zonke iinkcukacha nezixa-mali ezichaziweyo kwingxelo yonyaka ziyahambelana neengxelo zemali zonyaka eziphicothwe nguMphicothi-zincwadi Jikelele.

INgxelo yoNyaka igqityiwe, ichanekile kwaye akukho shiyelwano.

INgxelo yoNyaka ilungisiwe ngokungqinelana nezikhokelo ezikwingxelo yonyaka njengoko ikhutshwe nguNondyebo weSizwe.

IiNkcazo zeMali zoNyaka (Icandelo E) zilungisiwe ngokwemigangatho yeGRAP esebenzayo kwiQumrhu likaRhulumente.

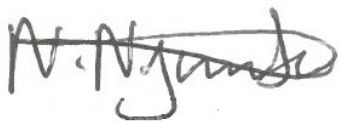
IGosa eliNika iNgxelo linoxanduva lokulungisa iingxelo-mali zonyaka kunye nezigwebo ezenziwe kolu lwazi.

IGosa eliNika iNgxelo linoxanduva lokuseka nokumilisela inkqubo yolawulo lwangaphakathi, eyilelwe ukubonelela ngesiqinisekiso esifanelekileyo malunga nengqibelelo nokuthembeka kweenkcukacha zomsebenzi, ulwazi ngemicimbi yabasebenzi kunye neengxelo zemali zonyaka.

Abaphicothi zincwadi bangaphandle bayazibandakanya ukuveza uluvo oluzimeleyo kwiingxelo zemali zonyaka.

Ngokoluvo lwethu, ingxelo yonyaka ibonisa imisebenzi, ulwazi lwendlela yokusebenza, ulwazi ngemicimbi yabasebenzi kunye nemicimbi yezemali yeQumrhu likaRhulumente kunyaka-mali ophela ngomhla wama31 kweyoKwindla ngowama2021.

Owakho othembekileyo



Mnu Nkosikhulule Xhawulengweni Nyembezi
Egameni leGunya eliNika iNgxelo
Umhla: 31 EyeThupha 2021

6. AMAGQABANTSHINTSHI NGEQHINGA

6.1. Umbono

Ukuxhotyiswa kwabo bonke abantu beNtshona Koloni ngolwimi; ukuphucula isidima somntu ngokuhloniphana ngolwimi nokukhuthaza ukusetyenziswa kweelwimi ezininzi.

6.2. Umnqophiso

Ukubeka iliso ekusetyenzisweni kweelwimi ezintathu zaseburhulumenteni zeNtshona Koloni; ukubeka iliso ukuphunyezwa koMgaqo-nkqubo weelwimi weNtshona Koloni nokucebisa uMphathiswa onikwe uxanduva ngemicimbi yeelwimi kunye neBhodi yeelwimi yoMzantsi Afrika kwimiba yeelwimi okanye echaphazela iPhondo.

6.3. Iinqobo

Ukukhathalela, ukuphumelela, ukuphendula, ukuthembeka, ukuvelisa izinto ezintsha kunye nokuphendula.

7. IZIGUNYAZISO EZISEMTHETHWENI NEZINYE

IKomiti yeeLwimi yeNtshona Koloni liqumru loludwe lwenkqubo lwe3C ngokoMthetho woLawulo lweMali kaRhulumente we1999.

7.1 Amagunya oMgaqo-siseko

Icandelo	Inkcazo
UMgaqo-siseko weRiphabhlikhi yoMzantsi Afrika, we1996	
Icandelo 6 (3), (4) kunye (5): Ulwimi	URhulumente weNtshona Koloni kufuneka, ngokomthetho nangezinye iindlela, alawule kwaye abeke iliso ekusetyenzisweni kweelwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufuneka zinandiphe ukulingana kwaye kufuneka ziphathwe ngokulinganayo. IWCLC isebenzisana neBhodi yeeLwimi yoMzantsi Afrika ukukhuthaza iilwimi ezintathu zaseburhulumenteni zePhondo nokwenza iimeko zokuphuhlisa nokusetyenziswa kweelwimi zesiKhoi, isiNama nesiSan noLwimi lokuThetha ngeZandla loMzantsi Afrika. IWCLC, ngentsebenziswano neSebe leMicimbi yeNkcubeko neMidlalo, inoxanduva lokuhlola nokuvavanya ukuphunyezwa koMgaqo-nkqubo weelwimi weNtshona Koloni, owamkelwa ngowama2001, kwaye kufuneka inike ingxelo kwiPalamente yePhondo leNtshona Koloni ngesi sigunyaziso kube kanye ngonyaka . IDCAS yongamela iWCLC kwaye inika iKomiti inkxaso kwezolawulo nakwezemali.
Icandelo lama30: Ulwimi nenkcubeko	IWCLC iququzelela amathuba kubantu baseNtshona Koloni ukuba basebenzise amalungelo abo olwimi nenkcubeko ngokusebenzisa iinkqubo neeprojekthi ezibonisa nezixhasayo.
Icandelo lama31: Uluntu lwenkcubeko, inkolo neelwimi	IWCLC kufuneka iqinisekise ukuba iinkqubo zayo neeprojekthi ziyayihlonipha iyantlukwano kwinkcubeko yabantu baseNtshona Koloni.
Icandelo lama41: Imithetho-siseko karhulumente osebenzisanayo nobudlelwane phakathi koorhulumente	IWCLC isebenzisana nawo onke amaqanaba aseburhulumenteni ekufezekiseni igunya labo.
Uludwe lwenkqubo lwesi4: Iindawo ezisebenza ngokufanayo kwezomthetho kuzwelonke nakwiphondo	Ngokumalunga nomgaqo-nkqubo weelwimi kunye nokulawulwa kweelwimi ezisemthethweni kangangokuba imiqathango yecandelo lesi6 loMgaqo-siseko icacisa gca ukuba ngumthetho kwiPalamente yePhondo leNtshona Koloni, iWCLC isebenza ngokusondeleyo neSebe lezobuGcisa neNkcubeko lesizwe kunye namacandelo karhulumente anxulumene nemicimbi yomgaqo-nkqubo weelwimi.
Icandelo le195: Iinqobo ezisemgangathweni ezisisiseko kunye nemithetho-siseko elawula ulawulo lukarhulumente	Amagosa eDCAS anoxanduva lokwenza umsebenzi weWCLC kufuneka aqinisekise ukusetyenziswa kwezixhobo ngendlela efanelekileyo, yoqoqosho nesebenzayo. Iinkqubo ezenziweyo kwicandelo likarhulumente kufuneka zivelise ezona zibonelelo ngeyona ndleko iphantsi.

Icandelo	Inkcazo
UMgaqo-siseko weNtshona Koloni, we1997 (uMthetho woku1 we1998)	
Icandelo lesi5	Ukulungiselela uRhulumente weNtshona Koloni: (a) iilwimi ezisemthethweni, isiBhulu, isiNgesi nesiXhosa kufuneka zisetyenziswe; kwaye (b) iilwimi zifumana inqanaba elilinganayo. IWCLC kufuneka ihlole ukusetyenziswa kwesiBhulu, isiNgesi nesiXhosa eNtshona Koloni. IWCLC kufuneka kwakhona isebenzise amanyathelo asebenzisekayo nancomekayo ukunceda ukuphakamisa umgangatho nokuqhubela phambili ukusetyenziswa kweelwimi zesintu zaseNtshona Koloni ubume bazo kunye nokusetyenziswa bekunciphile ngokwembali.
Icandelo lama81 (d)	URhulumente weNtshona Koloni kufuneka amkele kwaye aphumeze imigaqo-nkqubo yokukhuthaza kunye nokugcina intlalontle yabantu beNtshona Koloni, kubandakanya nemigaqo-nkqubo ejolise ekufezekiseni ukukhuthazwa kwentlonipho yamalungelo enkubeko, inkolo noluntu lolwimi eNtshona Koloni.

7.2 Izigunyaziso zowiso-mthetho

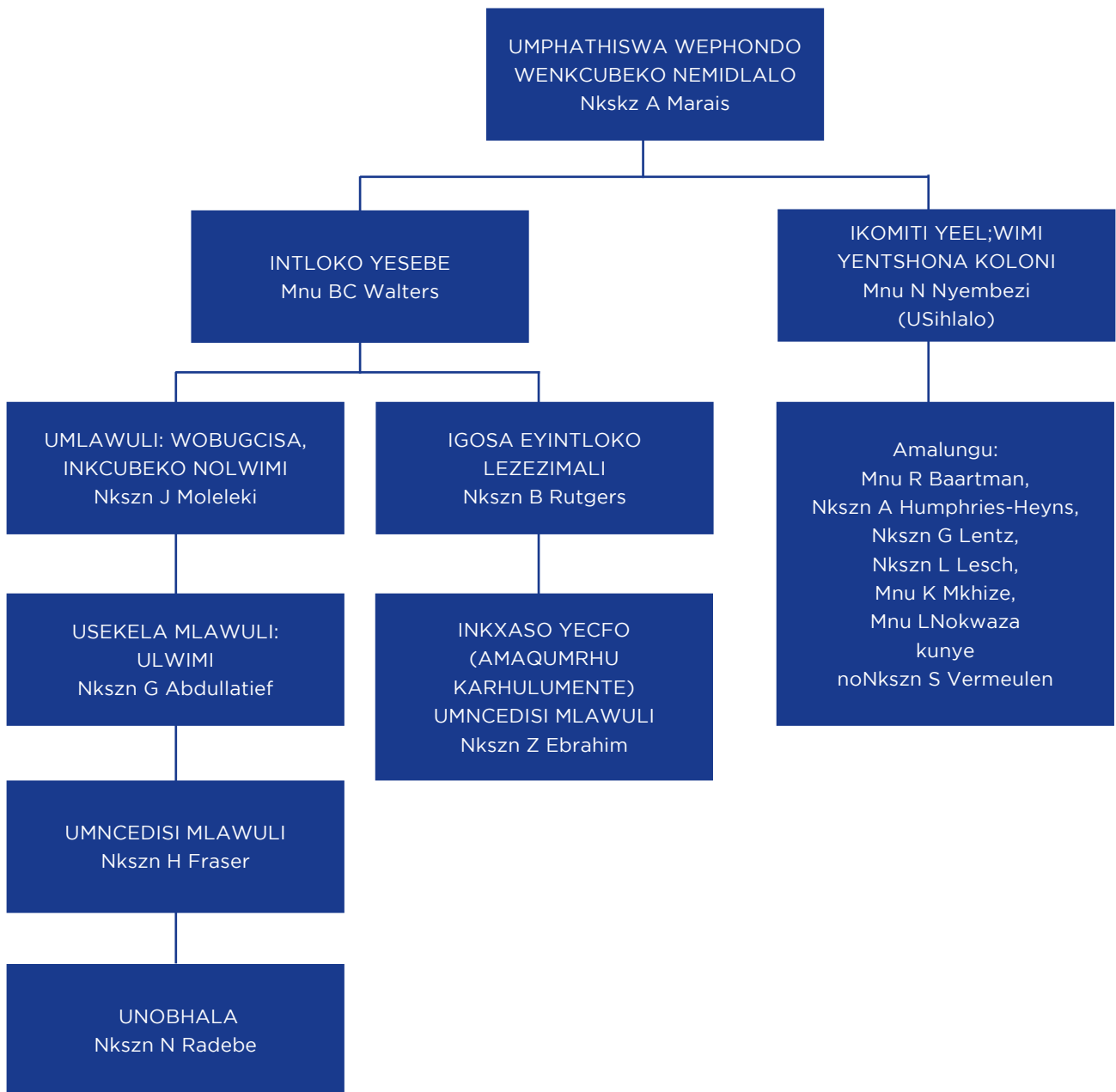
Umthetho	Isalathiso	Inkcazo
UMthetho woLawulo lweMali kaRhulumente (iPFMA), yowe1999	UMthetho woku1 wowe1999	IWCLC kufuneka ingenise iingxelo zekota nezonyaka ngokunikezelwa kwendlela yokusebenza kunye neengxelo-mali eziphicothiweyo ngokusekwe kokujoliswe kwiinjongo zonyaka-mali ngamnye.
Ukusetyenziswa koMthetho weeLwimi eziSemthethweni, wama2012	UMthetho we12 wowama2012	Lo Mthetho usebenza ngokukodwa kumasebe esizwe, amaqumrhu karhulumente kazwelonke nakumashishini karhulumente wesizwe. Ukuba imiba yalo Mthetho ibinokuba nefuthe kumgaqo-nkqubo wolwimi kunye nokusebenza eNtshona Koloni, iWCLC ibiya kuba negunya lokudlala indima.
UMthetho weBhodi yeeLwimi yoMzantsi Afrika, wowe1995	UMthetho wama59 wowe1995	IKomiti yeeLwimi yeNtshona Koloni yamkelwe yiBhodi yeeLwimi yaseMzantsi Afrika. Phakathi kwezinye izinto, lo Mthetho ufuna ukuba iBhodi yeeLwimi yoMzantsi Afrika (iPanSALB) iseke ikomiti yeelwimi yephondo kwiphondo ngalinye. IPLC yePanSALB eNtshona Koloni yasekwa ngeyeThupha kowama2019.
UMthetho weeLwimi wePhondo leNtshona Koloni, we1998	UMthetho we13 we1998	IWCLC kufuneka, phakathi kwezinye izinto: • ukubeka iliso ekusetyenzisweni kwesiBhulu, isiNgesi nesiXhosa nguRhulumente weNtshona Koloni; • yenze izindululo kuMphathiswa wePhondo (iLungu leBhunga elinoLawulo oluPhezulu) nakwiPalamente yePhondo ngawo nawuphi na umthetho ocetywayo okanye okhoyo, inkqubo nomgaqo-nkqubo ochaphazela ulwimi eNtshona Koloni; • ukukhuthaza umthetho-siseko wokusetyenziswa kweelwimi ezininzi; • ukukhuthaza ngenkuthalo uphuhliso lweelwimi zemveli ezazifudula zisengelwa phantsi; • ukucebisa uMphathiswa wePhondo kunye neKhomishini yeNkcubeko yeNtshona Koloni ngemiba yolwimi kwiPhondo; kwaye • ukucebisa iPanSALB ngemiba yolwimi eNtshona Koloni.

Umthetho	Isalathiso	Inkcazo
ISakhelo seNkqubo yoLwimi yeSizwe (2003)	ISakhelo seNkqubo yoLwimi yeSizwe (2003)	Lo mgaqo-nkqubo ubonelela ngesakhelo sesizwe sokusetyenziswa kwezibonelelo zoMgaqo-siseko nezigunyaziso zomthetho kuwo onke amaziko karhulumente, kubandakanywa neKomiti yeeLwimi yeNtshona Koloni. Ikwabeka imigaqo-nkqubo kunye neendlela zokuphumeza eziza kulandelwa.
UMgaqo-nkqubo weeLwimi waseNtshona Koloni (opapashwe kwiGazethi yePhondo njengePN 369/2001 yomhla wama27 kweyeNkanga 2001)	UMgaqo-nkqubo weeLwimi weNtshona Koloni (opapashwe kwiGazethi yePhondo njengePN 369/2001 yomhla wama27 kweyeNkanga 2001)	IWCLC inyanzelekile ukuba ibeke esweni ukuphunezwa kwalo mthetho umgaqo-nkqubo..
UMthetho wobuNkokheli beMveli kunye namaKhoi-San, wowama2019	UMthetho wesi3 wowama2019	UMthetho ubonelela: • ulwamkelo loluntu lwemveli kunye nolwamaKhoi-San, izikhundla zobunkokeli kunye nokurhoxa kokuqondwa okunjalo; • imisebenzi neendima zeenkokheli zemveli nezamaKhoi-San; • ukwamkelwa, ukusekwa, imisebenzi, iindima nolawulo lwamabhunga obukumkani okanye obukumkanikazi, amabhunga emveli ayintloko, amabhunga emveli, amabhunga amaKhoi-San kunye namabhungana emveli, kunye nenkxaso kula mabhunga; • ukusekwa, ukwakhiwa nokusebenza kweNdlu yeSizwe yeeNkokheli zeMveli kunye namaKhoi-San; • ukusekwa kwezindlu zamaphondo zeenkokheli zemveli nezamaKhoi-San; • ukusekwa nokwakhiwa kwezindlu zengingqi zeenkokheli zemveli nezamaKhoi-San; • ukusekwa nokusebenza kweKhomishini kwiMicimbi yamaKhoi-San; • umgaqo wokuziphatha wamalungu eNdlu kaZwelonke, izindlu zephondo, izindlu zengingqi nawo onke amabhunga emveli kunye namaKhoi-San; kwaye • amagunya olawulo oMphathiswa neeNkulumbuso.

7.3 Amagunya omgaqo-nkqubo

Umgqo-nkqubo	Inkcazo
UMgaqo-nkqubo weeLwimi waseNtshona Koloni (opapashwe kwiGazethi yePhondo njengePN 369/2001 yomhla wama27 kweyeNkanga 2001)	IWCLC inyanzelekile ukuba ibeke iliso kumiliselo lalomgaqo-nkqubo.

8. UBUME BESEBE



1. INGXELO YOMPHICOTHI ZINCWADI JIKELELE: IINJONGO EZIMISELWEYO

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

Jonga kwiphepha lama30 leNgxelo yeNgxelo yoMphicothi zincwadi, epapashwe njengeCandelo E: Ulwazi lwezeMali.

2. UHLAHLELO LWEMEKO

2.1. Imeko yokuhanjiswa kweenkonzo

Ubhubhane weCovid-19 kunye neziphumo zokulandelwa kwemithetho yomgama phakathi kwabantu ziye zanefuthe kwaye zafuna ukwamkelwa kweendlela ezintsha zeKomiti yeeLwimi yeNtshona Koloni ukuba iqhube umsebenzi wayo kunyaka-mali wama2020/21. Ngaphandle kwemiceli mngeni, iKomiti ihlangabezane nejolise kuko ngokwesicwangciso sayo soNyaka sokuSebenza sowama2020/21.

IKomiti iqhubile ukukhuthaza ukubaluleka kolwimi ngokwazisa nokwazisa ngomiliselwe loMgaqo-nkqubo weLwimi waseNtshona Koloni, ukukhuthaza iilwimi zesintu nokuzibandakanya kwiinzame zokusebenzisana namanye amaqumrhu kusetyenziswa amaqonga abonakalayo.

IKomiti ibize iintlanganiselo ezintandathu kwaye ibinemikhankaso emibini yokwazisa ejonge ukuphunyezwa koMgaqo-nkqubo weLwimi weNtshona Koloni kunye neprojekthi enye ebikhuthaza iilwimi zesintu.

2.2. Imeko yekomiti

IKomiti yeeLwimi yeNtshona Koloni isekwe ngokweCandelo lesi6 loMthetho weLwimi wePhondo leNtshona Koloni, onguNombolo ye13, yowe1998. Ngokwalo Mthetho, amalungu eKomiti achongwa ixesha leminyaka emithathu. Amalungu ali11 ubuninzi anokuchongwa kwiKomiti. Amalungu eKomiti anyulwe ngokutyunjwa luluntu kunye nenkqubo yoluhlu olufutshane, iqhutywa yiKomiti efanelekileyo kwiNdlu yoWiso-mthetho, ilandelwa kukunyulwa nguMEC.

IKomiti yangoku yayinobulungu bokuqala bamalungu alishumi anyulwe ngeomhla woku1 kweyeNkanga 2018. Ixesha leKomiti liza kuphela ngomhla wama31 kweyeDwarha ngowama2021. Inkqubo yokumisela iKomiti entsha iyaqhuba.

IWCLC ayinabo abasebenzi abasisigxina. NgokweCandelo le17 loMthetho weLwimi wePhondo laseNtshona Koloni, onguNombolo we13, wowe1998, amagosa kwiCandelo leeNkonzo zeeLwimi leSebe leMicimbi yeNkcubeko neMidlalo anoxanduva lokuxhasa ulawulo lweKomiti. ICandelo leNkxaso yeCFO lincedisela ekuthengeni nasekuhlawuleni ngokunxulumene namalungu nemisebenzi yeWCLC.

2.3. Uphuhliso lomgaqo-nkqubo ophambili notshintsho kwezomthetho

UMthetho wobuNkokheli beMveli nowamaKhoi-San watyikitywa wangumthetho ngowama2019. Umthetho omtsha wawuza kufuna ukuba iSebe lisebenzise indlela ethe kratya xa kuthethwa iilwimi zamaKhoi namaSan, ekungasathethwa ukuba ziilwimi ezisemthethweni.

Lo Mthetho ubonelela:

- ulwamkelo loluntu lweMveli kunye nolwamaKhoi-San, izikhundla zobunkokeli kunye nokurhoxa kokuqondwa okunjalo;
- imisebenzi neendima zeenkokheli zeMveli kunye nezamaKhoi-San;

- ukwamkelwa, ukusekwa, imisebenzi, iindima nolawulo lwamabhunga obukumkani okanye obukumkani-kazi, amabhunga emveli ayintloko, amabhunga emveli, amabhunga amaKhoi-San kunye namabhungana emveli, kunye nenkxaso kula mabhunga;
- ukusekwa, ukwakhiwa nokusebenza kweNdlu yeSizwe yeeNkokheli zeMveli kunye namaKhoi-San;
- ukusekwa kwezindlu zamaphondo zeenkokheli zeMveli kunye nezamaKhoi-San;
- ukusekwa nokwakhiwa kwezindlu zasemakhaya zeenkokheli zemveli nezamaKhoi-San;
- ukusekwa nokusebenza kweKhomishini kwiMicimbi yamaKhoi-San;
- umgaqo wokuziphatha wamalungu eNdlu kaZwelonke, izindlu zephondo, izindlu zasemakhaya nawo onke amabhunga esiNtu namaKhoi-San; kunye
- namagunya olawulo oMphathiswa neeNkulumbuso.

2.4. Inkqubela phambili ekufezekiseni iimpembelelo neziphumo zeziko

Iziphumo ezicwangcisiweyo zeKomiti ngokwesiCwangciso-qhinga sayo zibonisiwe apha ngezantsi, zibonisa inkqubela eyenziweyo ekufezekiseni ingxelo yempembelelo yeKomiti.

Ingxelo yempembelelo: IKomiti yeeLwimi yeNtshona Koloni ngemisebenzi yayo, izama ukuxhobisa abantu ngolwimi kunye nokudala uluntu oluqakayo nolumanyeneyo.

Isiphumo soku1	Abemi abaxhotyisiweyo kunye noluntu olubandakanyayo nolumanyeneyo
Isalathi-nkqubela sesiphumo	Ukukhuthazwa nokuphuhlisa kweelwimi zeNtshona Koloni kunye neelwimi zomthonyama ezazisingelwe phantsi

Ngonyaka-mali wama2020/21, iKomiti ibenegalelo kwiziPhumo zeLizwe zeNkqubo-sikhokelo yobuChule yesiGaba esiPhakathi (iMTSF) yowama2019-2024 ngolu hlobo lulandelayo:

Okuphambili kwiMTSF	Igalelo leKomiti
Okuphambili kwesi3: Imfundo, izakhono nempilo	Kukhuthazwe umgaqo wokusetyenziswa kweelwimi ezininzi. Iphucule ubudlelwane bayo bokusebenza nePanSALB namanye amaqumrhu olwimi namaziko. Ukukhuthaza uphuhliso nenkqubela phambili yeelwimi zemveli ebezikade zijongelwa phantsi ngaphambili kunye noLwimi lokuThetha ngeZandla loMzantsi Afrika ukuze kwandiswe ulwazi nokukhuthaza unxibelelwano ngezi lwimi kubahlali beNtshona Koloni. Ukucebisa uMphathiswa kunye nePanSALB ngemicimbi yeelwimi echaphazela iNtshona Koloni. Ukubonisana nabachaphazelekayo abafanelekileyo kwaye bahlala benolwazi ngophando olufanelekileyo ukuze bahlale benolwazi ngemicimbi yeelwimi echaphazela iphondo. Ukuseka ubuhlakani bokukhulisa iilwimi ezininzi eNtshona Koloni.
Okuphambili kwesi6: Umanyano lwentlalo noluntu olukhuselekileyo	Ukwandisa ulwazi nokusetyenziswa kweelwimi ezintathu ezisemthethweni noLwimi lokuThetha ngeZandla phakathi kwabahlali beNtshona Koloni, iKomiti yeeLwimi yeNtshona Koloni ikhuthaze umanyano loluntu kunye noluntu olukhuselekileyo ngokukhuthaza ukusetyenziswa kweelwimi ezininzi, iilwimi zemveli ezazisingelwe phantsi kunye noLwimi lweZandla loMzantsi Afrika ngokweenkqubo zalo.
Okuphambili kwesi7: IAfrika engcono neHlabathi	Ukuxhasa umanyano lwengingqi nelizwekazi, iKomiti ibhiyozele kwaye yakhuthaza imihla ekhethekileyo yesizwe neyamazwe onke ukukhuthaza ukubandakanywa kwezintlalo.

Isalathisi sesiphumo seKomiti sinxulunyaniswe neenkonziso kunye neenkqubo zeSebe leMicimbi yeNkcubeko neMidlalo, ethi yona inxulunyaniswe nePSP Izinto eziPhambili ngokubaluleka eziphefumlelweyo (iVIP)

kaRhulumente weNtshona Koloni, ingakumbi ngokunxulumene neVIP yoku1: Uluntu oluKhuselekileyo noludibeneyo neVIP yesi3: Ukuxhobisa abantu. Le VIP yokugqibela ifuna ukujongana nemiba emininzi yomngcipheko wentlalo, njengokubandakanywa kwezoqoqosho kunye nokuxhotyiswa ngemfundo okunokwakha ukomelela komntu ngamnye, usapho kunye noluntu kubundlobongela. Ngokukhuthaza nokuxhotyiswa kolwimi lwenkobe, iKomiti iye yanikela ngokubhekisele kumathuba kubahlali beNtshona Koloni ukuze balolonge ubomi babo nobabanye, ukuqinisekisa ubomi obunentsingiselo nobunesidima, obuya kuthi ke budale uluntu olumanyeneyo ekuhlaleni.

3. IINKCUKACHA ZOKUSEBENZA ZENKQUBO YAMAZIKO

3.1 Inkqubo: iKomiti yeLwimi yeNtshona Koloni

Injongo yeKomiti yeLwimi yeNtshona Koloni kukubeka esweni ukusetyenziswa kweelwimi ezintathu ezisemthethweni zeNtshona Koloni; ukubeka iliso kumiliseliso loMgaqo-nkqubo weelwimi weNtshona Koloni nokucebisa uMphathiswa onikwe uxanduva ngemicimbi yeelwimi kunye neBhodi yeLwimi yoMzantsi Afrika kwimiba yeelwimi okanye echaphazela iPhondo.

ISebe leMicimbi yeNkcubeko neMidlalo lisebenzisane nePanSALB ukubhiyozela uSuku lweHlabathi loGuqulelo ngomhla wama30 kweyoMsintsi 2020 ngomxholo othi “Ukufumana amagama kwihlabathi lobunzima”. Injongo yale projekthi yayikukubhiyozela iingcali zolwimi kunye nezinye iingcali kubudlelwane bolwimi kunye nokuncoma into abayenzayo ukwenza igalelo ekukhuthazeni ukusetyenziswa kweelwimi ezininzi kunye nokuqhubela phambili iilwimi, ubungcali bolwimi nemisebenzi. Incwadana yaphuhlisa inemiyalezo evela kwiingcali ngeelwimi ezisebenza kuRhulumente weNtshona Koloni kwaye yayiquka nemiyalezo evela kumalungu eWCLC, uNkszn Atta Humphries kunye noMnu Riaan Baartman, owakhuthaza uLwimi lweZandla loMzantsi Afrika kunye neKhoekhoegowab, ngokwahlukeneyo. Incwadana yayihanjiswe kuwo onke amaqonga eendaba eDCAS.

Ngenyanga yeLifa leMveli, ebhiyozelwa ngeyoMsintsi minyaka le, intsebenziswano kaMnu Baartman noNkszn uValerie Isaaks, umguquleli oqeqeshiweyo kunye nomcebisi wolwimi lwemveli kukhokelele kupapasho lwenqaku kwimagazini iBetter Together. Inqaku lalikhuthaza iKhoekhoegowab kwaye lalinesihloko esithi, ‘ukufunda ngokwendalo ngexesha leCovid-19’.

Ekukhumbuleni uSuku loLwimi lweNkobe lwaMazwe ngaMazwe ngomhla wama21 kweyoMdumba 2021, iKomiti iqalise ukwenziwa kwencwadana yokwazisa ukwahluka kweelwimi nenkcubeko kunye nokukhuthaza, ukugcinwa kunye nokukhuselwa kwazo zonke iilwimi. Incwadana leyo yayinemiyalezo evela kuMphathiswa, uNkszn Anroux Marais nawo onke amalungu eKomiti kwaye yasasazwa kuwo onke amaqonga onxibelelwano.

iKomiti ibhiyozele uSuku lwaMazwe ngaMazwe loLwimi lweNkobe ngomhla wama22 kweyoMdumba 2021 ngentsebenziswano neSebe leMicimbi yeNkcubeko neMidlalo, iYunivesithi yeNtshona Koloni, iPanSALB, iThala leeNcwadi leSizwe, iZiko loMzantsi Afrika leNcwadi, iBhodi yeLwimi zesiSwahili, iProjekthi yeLwimi iSupuSupu Khoi, Iziko Museums yoMzantsi Afrika kunye neQonga lokuSebenza leeLwimi zesiNtu Umxholo walo msitho, owawubanjwe kumaqonga abonakalayo, wawusithi “Ukukhuselwa kweyantlukwano yeelwimi kunye nokusetyenziswa kweelwimi ezininzi”. Ingxoxo yayijolise ekukhuthazeni ukusetyenziswa kweelwimi ezininzi kunye neenkcubeko ezininzi, ukukhuthaza kunye nokwenza ulwazi malunga nokusetyenziswa nokulondolozwa kwelifa lethu elinobutyebi kunye nelihlukeneyo leelwimi kunye nenkcubeko kwihlabathi liphela. Ukongeza ekukhuthazeni iilwimi ezisemthethweni, ukukhuthazwa koLwimi lokuThetha ngeZandla loMzantsi Afrika kunye neKhoekhoegowab kwabonakaliswa.

ISebe leMicimbi yeNkcubeko neMidlalo liguqulele incwadi yomthetho yomnyazi esiXhoseni, neyasungulwa nguMphathiswa uMarais ngomhla wama23 kweyoMdumba wowama2021. Ukwandisa ukufikelela nokuthatha inxaxheba kwezemidlalo eNtshona Koloni, iSebe lisebenzisane namahlakani olwimi aqeqeshiweyo nabachaphazelekayo abazingcali kwikhowudi ngokuguqula imathiriyeli engqamene nekhawudi ukulungiselela ukufundwa, ukuqonda kunye nokufundwa kwekhowudi ezahlukeneyo zemidlalo, ezazifumaneka ngaphambili ngesiNgesi okanye ngesiBhulu. iKomiti ixhase eli nyathelo kwaye inikezele ngentshayeleyo kule ncwadana. Amalungu eKomiti ebezimase ukumiselwa.

3.2 Iziphumo, imveliso, izalathisi zemveliso, okujoliswe kuko kunye neyona mpumelelo iyiyo

IKomiti ayikhangela iphinde ithi thaca isiCwangciso sokuSebenza soNyaka sowama2020/21.

Isiphumo	Imveliso	Isalathisi semveliso	Eyona mpumelelo yiyo Yowama-2018/2019	Eyona mpumelelo yiyo Yowama-2019/2020	Okujoliswe kuko oku-cwangci-siweyo Kowama-2020/2021	Eyona mpumelelo yiyo yowama 2020/2021	Ukuphambuka ukusuka kokujoliswe kuko okucwangcisiweyo ukuya kweyona impumelelo iyiyo yowama 2020/2021	Izizathu zokuphambuka
Ukuxhotyiswa kwabemi kunye noluntu oluqukayo noludibeneyo.	Ukuphunyezwa kophando loMgaqo-nkqubo weLwimi okanye amaphepha emibuzo okanye amaphulo okuqonda okanye ukulandelela iiprojekthi ezigqityiweyo	Inani lezinto ezithi zibeke iliso kumiliselelo loMgaqo-nkqubo weLwimi weNtshona Koloni	1	1	1	2	1	IKomiti igqithisile kwisebenzi ekujoliswe kuko ebeke iliso ejonge kumiliselelo loMgaqonkqubo weLwimi weNtshona Koloni ngokuququzelela iiprojekthi ezimbini, endaweni yenkqubo yenye. Ukuphunyezwa kweprojekthi eyongezelelekileyo kwenzekile ngenxa yezicwangciso zokusebenzisana namanye amaqumrhu (elinye lawo yayiyinkqubo ebonakalayo) eyayifuna izibonelelo ezingqongophileyo kwaye yenzeka ngaphakathi kwiinkqubo yeCovid.
Ukuxhotyiswa kwabemi kunye noluntu oluqukayo noludibeneyo	Iiprojekthi zokukhuthaza ngeelwimi zesintu zigqityiwe	Inani leprojekthi ezikhuthaza ngeelwimi zesintu	Esi sisalathiso esitsha ukusukela ngowama-2020/21	Esi sisalathiso esitsha ukusukela ngowama-2020/21	1	1	-	
Ukuxhotyiswa kwabemi kunye noluntu oluqukayo noludibeneyo	Iindibano ezisesikweni zokuphumeza uMgaqo-nkqubo weLwimi weNtshona Koloni	Inani leendibano ezisesikweni zokuphumeza uMgaqo-nkqubo weLwimi weNtshona Koloni	7	9	6	6	-	

Isicwangciso sokoyisa iindawo ezingasebenzi kakuhle

Zonke iinjongo ebezicwangcisiwe njengoko zibonisiwe kwisiCwangciso soNyaka sokuSebenza sowama2020/21 sifezekisiwe.

Ukunika ingxelo ngempendulo yeziko kubhubhane weCovid-19

IKomiti ayibandakanyekanga kulo naluphi na ungenelelo.

Ukunxibelelanisa intsebenzo nohlahlo-lwabiwo mali

IKomiti yeeLwimi yeNtshona Koloni ilungelelanise imimandla yokusebenza engundoqo kunye nohlahlo-lwabiwo mali oludluliselwe liSebe leMicimbi yeNkcubeko neMidlalo kunyaka-mali ophantsi kovavanyo.

	2020/21			2019/20		
	Uhlahlo-lwabiwo mali	Eyona-nkcitho	(Engaphe-zulu) inkcitho engaphantsi	Uhlahlo-lwabiwo mali	Eyona-nkcitho	(Engaphe-zulu) inkcitho engaphantsi
Inkqubo	R'000	R'000	R'000	R'000	R'000	R'000
Iimpahla kunye neenkonzo	179	(649)	(470)	335	915	(580)
Iyonke	179	(649)	*(470)	335	915	(580)

* Incitho egqithisileyo ikakhulu inxulumene neGRAP 23: Uhlengahlengiso kwiNkonzo enesisa olwenziwe kwimivuzo engamaR 485 000 enxulumene nabasebenzi abalawula imali yeQumrhu likaRhulumente. Iinkcukacha ezizezinye zicacisiwe kwiiNkcazo zeMali zoNyaka zeWCLC, inqaku lesi8.

4. UKUQOKELELWA KWERHAFU

	2020/21			2019/20		
	Uqikelelo	Esona sixa siqokelelweyo	(Ngaphe-zulu) ingqokelela engaphantsi	Uqikelelo	Esona sixa siqokelelweyo	(Ngaphe-zulu) ingqokelela engaphantsi
Umthombo weNgeniso	R'000	R'000	R'000	R'000	R'000	R'000
Omnye umvuzo osebenzayo	0	485	(485)	-	586	(586)
Intlawulo edluliselweyo	169	240	71	258	258	-
Ingeniso yenzala	10	9	(1)	77	14	63
Iyonke	179	734	*(555)	335	858	(523)

* Incitho egqithisileyo ikakhulu inxulumene neGRAP 23: Uhlengahlengiso kwiNkonzo enesisa olwenziwe kwimivuzo engamaR 485 000 enxulumene nabasebenzi abalawula imali yeQumrhu likaRhulumente. Iinkcukacha ezizezinye zicacisiwe kwiiNkcazo zeMali zoNyaka zeWCLC, inqaku lesi8.

4.1. Utyalomali oluyinkunzi

Alukho

1. INTSHAYELELO

Ulawulo, ulawulo lomngcipheko nokuthobela umthetho ziintsika ezintathu ezisebenza kunye ukulungiselela injongo yokuqinisekisa ukuba iqumrhu liyazifezekisa iinjongo zalo. Ukuthotyelwa kwemigaqo-nkqubo neenkqubo, imithetho nemimiselo eguqulela kulawulo olomeleleyo nolusebenzayo kuthathwa njengeyona nto iphambili kwimpumelelo yeQumrhu. Le ngxelo ibonelela ngesishwankathelo solawulo olusekwe kwiQumrhu.

2. IIKOMITI ZEPALAMENTE

IKomiti eSisigxina yoKhuseleko loLuntu, iMicimbi yeNkcubeko neMidlalo kunye neKomiti eSisigxina yeeAkhawunti zikaRhulumente (ISCOPA) zinoxanduva lokongamela umsebenzi weKomiti. Ezi ngxoxo zilandelayo zenzeka ngowama20/21:

IKomiti eSisigxina yoKhuseleko loLuntu, iMicimbi yeNkcubeko neMidlalo	
Umhla wokuchotshelwa	Umcimbi ekuthethwa ngawo
12 EyeSilimela 2020	Ukwenza isishwankathelo seSebe leMicimbi yeNkcubeko neMidlalo ngeNgxelo zokuSebenza zeKota yoku1, yesi2, yesi3, yowama2019/20
27 EyeKhala 2020	Ingxongxo ngeVoti ye13: iMicimbi yeNkcubeko neMidlalo, kuLudwe lwenkqubo yoMthetho oYilwayo woHlengahlengiso loLwabiwo-mali weNtshona Koloni (iCOVID-19) [B4 - 2020]
27 EyeNkanga 2020	Ingxongxo ngeVoti ye13: iMicimbi yeNkcubeko neMidlalo, kuLudwe lwenkqubo yoMthetho oYilwayo woHlengahlengiso loLwabiwo-mali weNtshona Koloni (iCOVID-19) [B4 - 2020]
4 EyoMnga 2020	Ukuqwalaselwa kweNgxelo yoNyaka yeWCLC yowama2019/20
17 EyoKwindla 2021	Ingxongxo ngeVoti ye13: iMicimbi yeNkcubeko neMidlalo kuLudwe lwenkqubo eya kuHlengahlengiso loLwabiwo-mali lwesiThathu lweNtshona Koloni (unyaka-mali wama2020/21), unyaka wama2021 kunye nengxoxo ngeVoti ye13 kuLuhlu loludwe loMthetho oYilwayo woLwabiwo weNtshona Koloni, wama2021

IKomiti eSisigxina yeeAkhawunti zikaRhulumente	
Umhla wokuchotshelwa	Umcimbi ekuthethwa ngawo
29 EyoMqungu 2021	Ukuqwalaselwa kweNgxelo yoNyaka yeWCLC yowama2019/20

3. IGUNYA LOLAWULO

IGunya loLawulo lenze uxanduva lokongamela ngokubeka esweni ulwazi lwezezimali nolungelulo olwezimali ngeli xesha liphantsi koqwalaselo. Ezi ngxelo zilandelayo zangeniswa ngeenjongo zokubeka esweni:

Ingxelo yeKota yokuSebenza	31 EyeKhala yowama2020, 31 EyeDwarha yowama2020, 31 EyoMqungu yowama2021 nangowama30 Tshazimpuzi yowama2021
Ingxelo yoNyaka yokubeka iliso	31 EyeKhala yowama2020, 31 EyeDwarha yowama2020, 31 EyoMqungu 2021 nangowama30 Tshazimpuzi yowama2021

4. IKOMITI YEELWIMI YENTSHONA KOLONI

4.1 Intshayelelo

I-WCLC isekwe ngokoMthetho weeLwimi wePhondo leNtshona Koloni, wowe1998.

4.2 Indima yeKomiti

UMthetho weeLwimi wePhondo leNtshona Koloni, we1998, ubonelela ngokuba iWCLC kufuneka, phakathi kwezinye izinto:

- ukubeka iliso ekusetyenzisweni kwesiBhulu, isiNgesi nesiXhosa nguRhulumente weNtshona Koloni;
- yenze izindululo kuMphathiswa wePhondo nakwiPalamente yePhondo ngomthetho ocetywayo okanye okhoyo, indlela yokusebenza nomgaqo-nkqubo ojongene ngqo okanye ngokungathanga ngqo nolwimi eNtshona Koloni;
- ukukhuthaza umthetho-siseko wokusetyenziswa kweelwimi ezininzi;
- ukukhuthaza ngenkuthalo uphuhliso lweelwimi zemveli ezazifudula zisengelwa phantsi;
- ukucebisa uMphathiswa wePhondo kunye neKhomishini yeNkcubeko yeNtshona Koloni ngemiba yolwimi kwiPhondo; kwaye
- ukucebisa iPanSALB ngemiba yolwimi eNtshona Koloni.

4.3 Umqulu weKomiti

IKomiti yeeLwimi yeNtshona Koloni ayinayo umqulu osesikweni kodwa ikhokelwa nguMthetho weeLwimi wePhondo leNtshona Koloni (uMthetho we13 we1998).

Ukwakhiwa kweKomiti enyulwe ngowoku1 Tshazimpuzi 2020 ukuya kowama31 EyoKwindla 2021

Igama	Isikhundla (ngokwemeko yeBhodi yeQumrhu lika- Rhulumente)	Umhla woku- tyunjwa	Umhla woku- tyunjwa	Izinqinisekiso zemfundo	Inkalo yobungcali	Ukulawula kwiBhodi (Dwelisa amaqumrhu)	Ezinye iikomiti okanye amaqela ajongene nomsebenzi (umz. iKomiti yoPhicotho- zincwadi / Iqela elijongene noMphathiswa)	Inani leentla- nganiso ezizinya- siweyo (Kubaniwe iintla-nganiso ezintla-ndathu zonyaka)
Mnu Nkosikhulule Nyembezi (Uphinde watyunjwa kwakhona)	USihlalo (ukusukela ngowe11 kweyoKwindla wowama2019)	Alukho	1 EyeNkanga 2018	MA: Public Admin	Legislative; Creative writing and Media networking	Alukho	Alukho	4
Mnu Kwanda Regent Mkhize	USEkela Sihlalo (ukusukela ngowe14 kweyeNkanga 2019)	Alukho	1 EyeNkanga 2018	IMatriki B Administration	Parliamentary monitor and gender equity unit	Alukho	Alukho	6
Mnu Lungelo Garlick Nokwaza	Ilungu	Alukho	1 EyeNkanga 2018	BA; Higher diploma in Education; Advanced Diploma for the Educators of Adult; Honours Baccalaureus Admin; Degree of Magister Philosophiae; Post grad Diploma in Law and Social Security; and Master of Arts	Teaching and Literature, Review of isiXhosa and English and language development	Alukho	IKomishini yeNkcubeko yeNtshona Koloni	6
Nkszn Stevlyn Diane Vermeulen	Ilungu	Alukho	1 EyeNkanga 2018	BA in Language and Culture; and Postgraduate short course in editing methodology	Language development; Culture and Editor	Alukho	Alukho	6

Igama	Isikhundla (ngokwemeko yeBhodi yeQumrhu lika- Rhulumente)	Umhla woku- tyunjwa	Umhla woku- tyunjwa	Izinqisakiso zemfundo	Inkalo yobungcali	Ukulawula kwiBhodi (Dwelisa amaqumrhu)	Ezinye iikomiti okanye amaqela ajongene nomsebenzi (umz. iKomiti yoPhicotho- zincwadi / Iqela elijongene noMphathiswa)	Inani leentla- nganiso eziziny- siweyo (Kubanjwe iintla-nganiso ezinta-ndathu zonyaka)
Nkszn Annette Humphries - Heyns	Ilungu	1 EyeNkanga 2018	Alukho	NID National Institute for the Deaf; Stellenbosch University; General Linguistics and SASL Literature NQF Level 8	Deaf Teaching Assistant for SASL in the classroom at school; Various projects for University of Stellenbosch and support SASL vocabulary/terminology development	Alukho	Alukho	6
Nkszn Genevieve Lentz	Ilungu	1 EyeSilimela 2019	Alukho	BA Language and Communications Hons. English Post Graduate Certificate in Education B-Tech Degree in Public Relations	Plan, organise and implement appropriate English Home Language and First Additional Language Instructional programmes in a learning environment	Alukho	Alukho	6
Mnu Riaan Baartman	Ilungu	1 EyeSilimela 2019	Alukho	Trainer of trainers (various ETD Learning Programmes); Skills Facilitator; ETDP Assessor; Moderator; and Learning Programme Development	Facilitation and training	Alukho	Alukho	3
Nkszn Laurian Lesch	Ilungu	1 EyeSilimela 2019	Alukho	BA in Languages and Culture; BA(Hons) in African Languages; and Masters in African Languages	Language planning and policy, second language acquisition, editing and lexicography.	Alukho	Alukho	6

Umvuzo wamalungu eKomiti

Isibonelelo senkonzo yabasezikhundleni kwamanye amaziko asemthethweni kunye namanye amaziko achazwa nguMphathiswa wezeMali kwaye achazwe kwiSetyhula kaNondyebo wePhondo. Ixabiso likaSihlalo ngamaR461.00 ngeyure aze amalungu axabise amaR264.00 ngeyure.

Igama	Intlawulo R`000	Esinye isibonelelo (T&S) R`000	Iyonke R`000
Mnu Nyembezi (USihlalo)	3	-	3
Nkszn Jonas	-	-	-
Mnu Mkhize	5	-	5
Mnu Nokwaza	3	-	3
Nkszn Vermeulen	3	-	3
Gqr le Roux	-	-	-
Nkszn Humphries-Heyns	3	-	3
Nkszn Lesch	4	-	4
Nkszn Lentz	4	-	4
Mnu Baartman	2	-	2
Iyonke	27	0	27

5. ULAWULO LOMNGCIPHEKO

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

UXANDUVA LWE-ERMECO

I-ERMECO inika ingxelo yokuba ilwenzile uxanduva lwayo oluvela kwiCandelo lama51 (1) (a) (i) loMthetho woLawulo lweMali kaRhulumente, uMmiselo kaNondyebo 3.2.1 neMimiselo yeNkonzo kaRhulumente yowama2016, iSahluko sesi2, iSahluko soku1, sesi2 kunye nesesi3. I-ERMECO ikwanika nengxelo yokuba yamkele iMigqaliselo yeSalathiso efanelekileyo esesikweni (eyamkelwe ngusihlalo weERMECO ngomhla wama29 kweyoKwindla wowama2019) yaza yalawula imicimbi yayo ngokuthobela le Migqaliselo yeSalathiso kwaye ilwenzile lonke uxanduva lwayo njengoko kuqulethwe kuyo.

AMALUNGU E-ERMECO

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

Uludwe olungezantsi luchaza ulwazi olufanelekileyo kumalungu eERMECO::

Ilungu	Isikhundla	Uzimase	Umhla wokonyulwa
Mnu B Walters	IGosa eliNika iNgxelo (USihlalo weERMECO)	3	31/03/2017
Nkszn B Rutgers	UMlawuli: ULawulo lwezeMali - (iCFO)	3	31/03/2017
Nkszn C Sani	UMlawuli: weNkonzo yamaThala eeNcwadi	4	31/03/2017
Mnu D Esau	USEkela Mlawuli: Internal Control (Risk Champion) ULawulo lwagaphakathi (iQela eliNika umngcipheko)	4	31/03/2017
Mnu D Flandorp	USEkela Mlawuli: ICandelo lezoBudlelwane bamaShishini (IGosa leenqobo ezisesikweni)	1	31/03/2017
Mnu G Mohamed (wayishiya iDCAS ngowama31 kweyeThupha 2020)	UMlawuli: Enterprise Content Management ULawulo lokuQulathiweyo kwamaShishini	3	31/03/2017
Mnu G Redman	CD: IMicimbi yeNkcubeko	4	31/03/2017
Nkszn J Boule	CD: After-School Game Changer	3	31/03/2017
Nkszn J Moleleki	UMlawuli: wezoBugcisa, iNkcubeko kunye noLwimi	4	31/03/2017
Gqr L Bouah	CD: Sport IMidlalo noLonwabo	4	31/03/2019
Gqr M Dlamuka (wayishiya iDCAS ngowama30 kweyeNkanga 2020)	UMlawuli: Museums, Heritage and Geographical Names Services weZiko loLondolozo lweMbali, iLifa leMveli neeNkonzo zamaGama eeNdawo	4	31/03/2017
Nkszn N Dingayo	UMlawuli: weeNkonzo zoLondolozo lweNkcukacha eziBalulekileyo zePhondo	4	12/03/2019
Mnu S Julie	UMlawuli: weNkxaso yoLawulo lweQhinga nokuSebenza	4	31/03/2017
Mnu T Tutu	UMlawuli: uKhuthazo lwezeMidlalo	4	31/03/2017
Mnu P Hendricks	UMlawuli: uPhuhliso lwezeMidlalo	4	31/03/2017

Oku kulandelayo kubonisa amanye amagosa azimase iintlanganisano zeERMECO zonyaka ophantsi kovavanyo:

Abanye abazimasileyo	Isikhundla	Uzimase
Nkszn A Haq	UMlawuli: kuLawulo loMngcipheko lweShishini (iDotP)	3
Mnu D Micketts	UMcebisi oyiNtloko ngoMngcipheko: kuLawulo loMngcipheko lweShishini (iDotP)	4
Nkszn N Mabude	UMcebisi ngezoMngcipheko: kuLawulo loMngcipheko lweShishini (iDotP)	4
Nkszn M Natesan	USEkela Mlawuli: kwiiNkonzo zoPhando lwePhondo (iDotP)	4

Imisebenzi ebalulekileyo ye-ERMECO

Ekwenziweni komsebenzi wayo, iERMECO yenze le misebenzi iphambili ilandelayo apha enyakeni:

- Iphonononge isiCwangciso-qhinga seSebe soLawulo loMngcipheko kunye nesiCwangciso sokuSebenza; ingcebiso yeKomiti yoPhicotho-zincwadi nokuvunywa yiAO;
- Ibeka iliso kwaye iphonononge imingcipheko kwiindindi zamaqela ayiseti yamanqaba okutya, iphinde yaqwalaselwa kwaye yafaka umngcipheko wokutya kunye nokunyamezelana ngokwemiqathango yoMgaqo-nkqubo neQhinga loLawulo loMngcipheko kwiShishini wePhondo (iPERMPS) eyamkelwe ngaBaphathi abaPhezulu bePhondo; Kuxelwe kwiAO naluphi na utshintsho kwimeko yomngcipheko weSebe;

- Ukuqinisekisa umngcipheko wobuchule bommandla besebe. Oku kubonisa iinzame zesebe ekujonganeni nezinto ezinegalelo kunye neempembelelo ezinxulumene ngqo nommi;
- Kufunyenwe ubukrelekrele bomngcipheko kunye neengxelo mkhuba;
- Kuchongwe ubungozi obuvelayo;
- Kubekwe iliso kumiliselo kwesiCwangciso sokuPhunyezwa koThintelo loBuqhetseba noRhwaphilizo;
- Kuvavanywe ubungakanani kunye nokusebenza kokudityaniswa kolawulo lomngcipheko kwisebe;
- Kuvavanywe ukuphunyezwa koMgaqo-nkqubo woLawulo loMngcipheko wesebe, isiCwangciso-qhinga kunye noMiliselo loPhumezo;
- Kwavavanywa ukusebenza ngokukuko kunye neendlela zokuthomalalisa ukujongana nezixhobo, imigaqo yokuziphatha kunye nomngcipheko wolwaphulo-mthetho kuqoqosho;
- Ukubonelela ngolawulo lokuziphatha kakuhle kwisebe.

Iingozi ezibalulekileyo eziqwalaselayo nekuthethwe ngazo apha anyakeni

Oku kulandelayo yimingcipheko yeqhinga leQumrhu ethe yaqwalaselwa kwaze kwathethwa ngayo apha anyakeni: UMgaqo-nkqubo weeLwimi weNtshona Koloni awuphunyezwa ngokupheleleyo ngamasebe athile ePhondo; kwaye

- Ukutyunjwa kweGosa eliNika iNgxelo kunye nomele ngokupheleleyo iWCLC (ngokweelwimi ezithethwa kweli phondo, noLwimi lokuthetha ngezandla lwaseMzantsi Afrika).

Imincipheko echaphazelekayo kuxoxiwe ngayo apha anyakeni yaze yenziwa kwiintlanganiso zekota zeERMECO. Abanini bomngcipheko bebeceliwe ukuba banike ingxelo ngenkqubela phambili kunye nokuzalisekiswa kwezicwangciso zomsebenzi ukunciphisa amathuba okuba semngciphekweni kunye/okanye ifuthe elinokubakho. I-ERMECO ikwadlulisele umngcipheko emva ekufuneka uhlalutywe ngokubanzi kwaye ucebise ngoncedo olongezelelekileyo okanye amanyathelo okulawula umngcipheko.

IKomiti yoPhicotho-zincwadi yeNtlalontle ibonelele ngokuzimeleyo kwinkqubo yequmrhu yolawulo lomngcipheko. IKomiti yoPhicotho-zincwadi yanikwa iingxelo zenkqubela yekota yeERM kunye neerejista zomngcipheko ukuze zenze indima yazo yokongamela ezimeleyo.

Imincipheko ebalulekileyo evelayo kunyaka-mali olandelayo

IQumrhu liyazi kakuhle imeko yoqoqosho kunye nokuncipha kwemvulophu yolwabiwo-mali xa kuthelekiswa nemeko zentlalo. Le mincipheko inokubakho ijongiwe ngeliso lokhozi kwaye ibekwe iliso, kuxoxwe ngayo, kwaye ilawulwe.

Isiphelo

Kubekho inkqubela phambili ebonakalayo kulawulo lomngcipheko kunyaka-mali wama2020/21. Inkqubela phambili entle yenziwa ekumiselweni kolawulo lomngcipheko kunye nokunyusa inqanaba lokukhula komngcipheko kwiWCLC enegalelo ekusebenzeni kakuhle kwequmrhu loluntu. Ukuphuculwa kunganxulunyaniswa nokuqonda umngcipheko kunye neenkqubo zoqeqesho ezinikezelwa kumagosa esebe/kwiqumrhu likarhulumente ngeMS Teams ngexesha lobhubhane weCOVID-19. ISebe/iqumrhu likarhulumente likwazile ukugcina ukungaguquguquki ngokubhekisele ekusetyenzisweni kweenkqubo zolawulo lomngcipheko ngexesha lobunzima lobhubhane weCOVID-19.

Ukwanda kokukhula komngcipheko ngaphakathi kwiiqumrhu likarhulumente kukhokelele ekuphuculeni iindlela zokuphendula komngcipheko ochongiweyo.

6. ICANDELO LOLAWULO LWANGAPHAKATHI

Luxanduva lweGunya eliNika iNgxelo ukuvavanya rhoqo nokuvavanya ulawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo ekhoyo iyasebenza, iyasebenza kwaye iyabonakala kwaye iyaphuculwa xa kufuneka njalo. Ukufezekisa oku, kubanjwa iintlanganiso zezicwangciso sophuculo ulawulo lwezemali ngekota kunye neentlanganiso eziphambili zolawulo noMphicothi-zincwadi Jikelele, abaphathi beenkqubo beSebe/iQumrhu likaRhulumente kunye noMphathiswa. Le yinkqubo eqhubekayo ukuqinisekisa ukuba iWCLC igcina iziphumo zophicotho-zincwadi olungenachaphaza.

Iqumrhu likarhulumente lenze isiCwangciso-qhinga nesiCwangciso soLawulo lwaNgaphakathi (umngcipheko uhlehlengiswe ngokufanelekileyo ngokobhubhane weCOVID-19) olucacisa isicwangciso esikwinqanaba eliphezulu ekuphonyezweni kolawulo lwangaphakathi kwimisebenzi yalo engundoqo.

7. IIKOMITI ZOPHICOTH-ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTH-ZINCWADI

Uphicotho-zincwadi lwangaphakathi lubonelela abaphathi ngesiqinisekiso esizimeleyo, esineenjongo kunye neenkonzo zokubonisana eziyilelwe ukongeza ixabiso kunye nokuphucula ngokuqhubekayo imisebenzi yequmrhu. Kufanele ukuba ilincede iqumrhu ukuze lifezekise iinjongo zalo ngokuzisa inkqubo elungelelanisiweyo, eeqeshekileyo yokuvavanya nokuphucula ukusebenza kweenkqubo zoLawulo, uLawulo loMngcipheko noLawulo. Le misebenzi ingundoqo ilandelayo yenziwa ngokumalunga noku:

- Ukuvavanya nokwenza izindululo ezifanelekileyo zokuphucula iinkqubo zolawulo ekufezekiseni iinjongo zesebe;
- Ukuvavanya ukwanela nokusebenza ngokukuko kunye negalelo kuphuculo lwenkqubo yolawulo lomngcipheko;
- Ukunceda iGunya eliNika iNgxelo ukugcina ulawulo olusulungekileyo nolusebenzayo ngokuvavanya olo lawulo ukufumanisa ukusebenza kwalo ngokukuko nangokufanelekileyo, nangokuphuhlisa iingcebiso zokuphucula.

Umsebenzi woPhicotho-zincwadi lwaNgaphakathi ogqityiweyo kulo nyaka uphantsi koqwalaselo lwequmrhu ubandakanyeka nezigqibo ezintlanu zokuqinisekisa. Iinkcukacha zokubandakanyeka zibandakanyiwe kwingxelo yeKomiti yoPhicotho-zincwadi.

IKomiti yoPhicotho-zincwadi isekwe njengeziko lokongamela, inikezela ngolawulo oluzimeleyo kulawulo, ulawulo lomngcipheko kunye neenkqubo zolawulo kwiziko, ezibandakanya ukongamela kunye nokuphononongwa koku kulandelayo:

- Umsebenzi woPhicotho-zincwadi lwaNgaphakathi;
- Umsebenzi woPhicotho-zincwadi lwaNgaphandle (uMphicothi-zincwadi Jikelele woMzantsi Afrika - iAGSA);
- IQumrhu loCwangciso-mali nokunika ingxelo;
- IMigaqo-nkqubo yoCwangciso-mali yeQumrhu;
- Ulawulo lweAGSA nengxelo yophicotho-zincwadi;
- Ubeko liso lonyaka kwiziko;
- Ulawulo loMngcipheko weQumrhu;
- Ulawulo lwangaphakathi;
- Iinjongo ezimiswe kwangaphambili;
- Imigaqo yokuziphatha kunye nophando lwasenkundleni.

Olu ludwe lungezantsi luchaza ulwazi olufanelekileyo kumalungu eKomiti yoPhicotho-zincwadi:

Igama	Iziqinisekiso zemfundo	Ngaphakathi okanye ngaphandle	Ukuba yeyangaphakathi, isikhundla kwiSebe	Umhla awanyulwa ngawo	Umhla awanyulwa ngawo	Inani leentlanganiso azizima-sileyo
Mnu Ameen Amod (USihlalo)	MBA; CIA; CGAP; CRMA; BCOM Accounting	Ngaphandle	N/A	1 EyoMqungu 2019 (Isihlandlo sesibini)	N/A	7
Mnu Ebrahim Abrahams	B Com Accounting Honours	Ngaphandle	N/A	1 EyoMqungu 2019 (Isihlandlo sokuqala)	N/A	7
Mnu Pieter Strauss	B Acc; B Com Hons; CA (SA)	Ngaphandle	N/A	1 EyoMqungu 2019 (Isihlandlo sokuqala)	N/A	7
Mnu Annelise Cilliers	B Compt Hons CA (SA)	Ngaphandle	N/A	1 EyoMqungu 2019 (Isihlandlo sokuqala)	N/A	7

8. UTHOTYELO LWEMITHETHO NEMIMISELO

Eli qumrhu lineenkqubo, imigaqo-nkqubo kunye neenkqubo ezikhoyo zokuqinisekisa ukuthotyelwa kwemithetho nemigaqo. Ukuba, emva kophando, ubuqhetseba, ubusela okanye urhwaphilizo luqinisekisiwe, umqeshwa othathe inxaxheba kwizenzo ezinjalo uya kujongana noluleko. Ummeli weWCG oqala inkqubo yoluleko kufuneka acebise ngokugxothwa komqeshwa ochaphazelekayo. Apho kufunyenwe ubungqina bokuqala besenzo solwaphulo-mthetho, umba wolwaphulo-mthetho uxelwa kwiiNkonzo zamaPolisa oMzantsi Afrika.

9. UBUQHOPHOLOLO NORHWAPHILIZO

Ulwazi olufanelekileyo luxelwe kwiNgxelo yoNyaka yeSebe.

10. UKUCUTHA UKUNGQUZULANA KOMDLA

Ukuqinisekisa ukuba akukho kungqubana komdla ngokubhekisele kumalungu ekomiti, onke amalungu atyikitya uxwebhu lokuchaza umdla phambi kwayo nayiphi na intlanganiso. Ukuba ukungqubana komdla kunokuvela kwilungu, kuye kufuneke ukuba arhoxe kwinkqubo.

11. UMGAQO WOKUZIPHATHA

Amalungu anikwa umgaqo yokuziphatha okhokela indlela yokuziphatha. Umgaqo-nkqubo omiliselwe yiDCAS ubandakanya iWCLC.

12. UKHUSELEKO LWEZEMPILO NEMIBA YOKUSINGQONGILEYO

I-DCAS ibonelela iKomiti yeeLwimi yeNtshona Koloni ngeofisi. Umgaqo-nkqubo omiliselwe yiDCAS uyasebenza ke kwiKomiti.

13. UNOBHALA WENKAMPANI/ WEBHODI (UKUBA UKHONA)

Akekho

14. UXANDUVA KULUNTU

Alukho

15. INGXELO YEKOMITI YOPHICOTHU ZINCWADI

Siyavuya ukunika ingxelo yethu yonyaka-mali ophele ngomhla wama31 kweyoKwindla ngowama2021.

Uxanduva lweKomiti yoPhicotho-zincwadi

IKomiti yoPhicotho-zincwadi inike ingxelo yokuba ilwenzile uxanduva lwayo oluvela kwiCandelo lama38 (1) (a) (ii) loMthetho woLawulo lweMali kaRhulumente kunye noMmiselo kaNondyebo 3.1. IKomiti yoPhicotho-zincwadi ikwanika ingxelo yokuba yamkele imiqathango efanelekileyo esesikweni njengeTshatha yeKomiti yoPhicotho-zincwadi, iyilawula imicimbi yayo ngokuhambelana nalo mngqophiso kwaye ilwenzile lonke uxanduva lwayo njengoko luqulathwe kuyo.

Ukusebenza koLawulo lwangaphakathi

ISebe kulindlekele ukuba liphuhlise kwaye ligcine iinkqubo zolawulo lwangaphakathi ezinokuphucula amathuba okuphumeza iinjongo zalo, ukuziqhelanisa notshintsho

kwimeko esebenza kuyo kwaye ikhuthaza ukusebenza ngokukuko nokusebenza ngokukuko kwemisebenzi, ixhasa ingxelo ethembekileyo kunye nokuthotyelwa kwemithetho nemigaqo. I-WCG yamkele iNkqubo-sikhokelo yesiQinisekiso esiHlangeneyo echonga nedibanisa ababoneleli ngezinqinisekiso. Inqanaba lokuqala loqinisekiso kukuqinisekiswa kolawulo, okufuna ulawulo lwabasebenzi ukugcina ulawulo lwangaphakathi olusebenzayo kunye nokwenza iinkqubo mihla le ngeendlela zolawulo lokujonga nokuthatha amanyathelo okulungisa apho kufuneka khona. Inqanaba lesibini lokuqinisekisa sisiqinisekiso sangaphakathi esibonelelwa yimisebenzi eyahlukileyo kulawulo ngqo, olunoxanduva lokuvavanya ukubambelela kwimigaqo-nkqubo, iinkqubo, izithethe, imigangatho kunye nezakhelo. Inqanaba lesithathu lokuqinisekisa ngababoneleli abazimeleyo bokuqinisekisa abakhokelwa yimigangatho yobungcali efuna amanqanaba aphezulu okuzimela.

IsiCwangciso esiQinisekisiweyo esiDibeneyo esisekwe kumngcipheko senzelwe iSebe, siququzelelwe luPhicotho-zincwadi lwaNgaphakathi, ekwangumboneleli ozimeleyo woqinisekiso. Uphicotho-zincwadi lwangaphakathi lubonelela iKomiti yoPhicotho-zincwadi noLawulo ngesiqinisekiso esifanelekileyo sokuba ulawulo lwangaphakathi lwanele kwaye luyasebenza. Oku kuphunyezwa sisicwangciso esivunyiweyo esisekwe kumngcipheko sophicotho-zincwadi lwangaphakathi, uPhicotho-zincwadi lwangaPhakathi luvavanya ukwanela kolawulo kunciphisa umngcipheko kunye neKomiti yoPhicotho-zincwadi ukubeka esweni ukuphunyezwa kwezenzo zokulungisa.

Ezi ndibano zophicotho-zincwadi lwangaphakathi zilandelayo zamkelwe yiKomiti yoPhicotho-zincwadi zaza zagqitywa luPhicotho-zincwadi lwaNgaphakathi kulo nyaka wenzelwa le ngxelo:

- Amaziko enkubeko
- ICOVID-19 INTengiselwano yoLawulo lweTyathanga loNikezelo yeCOVID-19 (iiProjekthi zoPhicotho-zincwadi lwaNgaphakathi oluNqamlezayo)
- INkqubo yeMfundo yeYear Beyond
- IiNtlawulo eziDlulisiweyo IMibutho yeNkcubeko
- INkqubo eyandisiweyo yeMisebenzi yoLuntu

Iinkalo zokuphucula, njengoko kuqatshelwe kuPhicotho-zincwadi lwangaPhakathi ngexesha lomsebenzi wabo, kwavunyelwana ngazo ngaBaphathi. IKomiti yoPhicotho-zincwadi ihlola ukuphunyezwa kwamanyathelo ekuvunyelwene ngawo rhoqo ngekota.

Ulawulo loNyaka kunye neNgxelo yeNyanga/yeKota

Ingxelo yeKomiti yoPhicotho-zincwadi ngalo mba iya kugqitywa emva kokugqitywa kweNgxelo yoPhicotho-zincwadi.

Uvavanyo lweNkcazo zeMali

Ingxelo yeKomiti yoPhicotho-zincwadi ngalo mba iya kugqitywa emva kokugqitywa kweNgxelo yoPhicotho-zincwadi.

Ukuthobela umthetho

Ingxelo yeKomiti yoPhicotho-zincwadi ngalo mba iya kugqitywa emva kokugqitywa kweNngxelo yoPhicotho-zincwadi.

Ulwazi loKwenziwa koMsebenzi

Ingxelo yeKomiti yoPhicotho-zincwadi ngalo mba iya kugqitywa emva kokugqitywa kweNngxelo yoPhicotho-zincwadi.

Ingxelo yoMphicothi-zincwadi Jikelele woMzantsi Afrika

Ingxelo yeKomiti yoPhicotho-zincwadi ngalo mba iya kugqitywa emva kokugqitywa kweNngxelo yoPhicotho-zincwadi.

Mnu Ameen Amod

USihlalo weKomiti yoPhicotho-zincwadi yeQela lezeNtlalo

Umhla: 01 EyeThupha 2021

16. IINKCUKACHA ZOKUSEBENZA NGOKUTHOBELA B-BBEE

Olu ludwe lulandelayo luggqityiwe ngokungqinelana nokuthobela iimfuno zeBBBEE zoMthetho weBBBEE wowama2013 nanjengoko kumiselwe liSebe lezoRhwebo noShishino.

Ingaba iSebe / iQumrhu likaRhulumente lisebenzise nayiphi na iKhowudi yokuSebenza elungileyo (B-BBEE Amanqanaba eSiqinisekiso 1 - 8) malunga noku kulandelayo:		
Iinqobo	Impendulo Ewe / Hayi	Ingxoxo (faka ingxoxo kwimpendulo yakho kwaye ubonise ukuba ngawaphi amanyathelo athathiweyo ukuthobela umthetho)
Ukumisela iinqobo zokufaneleka zokukhutshwa kwamaphepha-mvume, ukunikezelwa kwemvume okanye ezinye izigunyaziso ngokubhekisele kwimisebenzi yezoqoqosho phantsi kwawo nawuphina umthetho?	Hayi	IQumrhu alikhuphi iimpepha-mvume, ukunikezela okanye olunye ugunyaziso ngokubhekisele kwimisebenzi yezoqoqosho ngokwawo nawuphi na umthetho
Ukuphuhlisa nokuphumeza umgaqo-nkqubo okhethekileyo wokuthenga?	Ewe	Umgqo-nkqubo weSCM weQumrhu ubonelela ngofezekiso lokhethe olukhethekileyo lokuthenga
Ukumisela iinqobo zokufumana isiqinisekiso sentengiso samashishini aphantsi korhulumente?	Hayi	IQumrhu alizibandakanyi ekuthengiseni amashishini aphantsi korhulumente.
Ukuphuhlisa iinqobo zokungena kubhlakani necandelo labucala?	Hayi	IQumrhu alithathi nxaxheba kwintsebenziswano necandelo labucala
Ukumisela iinqobo zokunikezelwa kwenkuthazo, izibonelelo kunye namacebo otyalo-mali ukuxhasa ukuXhotyiswa kwabaNtsundu ngezoQoqosho ngokuBanzi?	Hayi	IQumrhu alibandakanyeki ekunikezelweni kwenkuthazo, izibonelelo kunye namacebo otyalo mali ukuxhasa ukuXhotyiswa kwabaNtsundu kwezoQoqosho ngokuBanzi.

ISIGABA D: ULAWULO LWEZABASEBENZI

1. IINKCUKACHA-MANANI ZOLAWULO LWEZABASEBENZI

Intshayelelo

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo.

Iinkcukacha-manani zolawulo lwezabasebenzi

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

INGXELO YOMPHICOTHI-ZINCWADI JIKELELE KWIPALAMENTE YEPHONDO YENTSHONA KOLONI NGEKOMITI YEELWIMI YENTSHONA KOLONI

Ingxelo kuphicotho lweenkcazo zemali

Uluvo

1. Ndiziphicothile iingxelo zemali zeKomiti yeeLwimi yeNtshona Koloni ebekwe kwiphepha loku1 ukuya kwele34, ezibandakanya ingxelo yobume bemali ngowama55 kweyoKwindla 2021, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwiasethi zizonke, ukuhamba kwemali ingxelo kunye nengxelo yokuthelekisa uhlahlo lwabiwo-mali kunye nezixa ezikhoyo zonyaka ophelileyo, kunye namanqaku kwiingxelo zemali, kubandakanya nesishwankathelo semigaqo-nkqubo ebalulekileyo yokubalwa kwemali .
2. Ngokoluvo lwam, iingxelo zemali zinobulungisa, ngandlela zonke, imeko yezemali yeKomiti yeeLwimi yeNtshona Koloni ngowama31 kweyoKwindla 2021, nokusebenza kwayo kwemali nokuhamba kwemali kunyaka ophelileyo ngokuhambelana neNkqubo yoMzantsi Afrika yeMigangatho yokuQaphela iAkhawuntingi Jikelele kunye neemfuno zoMthetho woLawulo lweMali kaRhulumente, wowe1999 (uMthetho onguNombolo woku1 wowe1999).

Umxholo woluvo

3. Ndilenzile uphicotho-zincwadi lwam ngokweMigangatho yeHlabathi yoPhicotho-zincwadi (iISAs). Uxanduva lwam phantsi kwale migangatho luchazwe ngakumbi kuxanduva lomphicothi zincwadi jikelele kuphicotho zincwadi zeengxelo zemali zengxelo yam.
4. Ndizimele kwiqumrhu likarhulumente ngokungqinelana neBhodi yeeNqobo eziseSikweni yaBagcini zincwadi' Ikhawudi yaMazwe ngamazwe eengcali zabagcini zincwadi (kubandakanywa iMigangatho yokuZimela yaMazwe ngamazwe) (ikhawudi yeIESBA) kunye nezinye iimfuneko zokuziphatha ezichaphazelekayo kuphicotho lwam Mzantsi Afrika. Ndilizalisekisile olunye uxanduva lwam lokuziphatha ngokwezi mfundo kunye nekhawudi yeIESBA.
5. Ndiyakholelwa ukuba ubungqina bophicotho-zincwadi endibufumeneyo banele kwaye bufanelekile ukunika isiseko soluvo lwam.

Uxanduva lweGunya eliNika iNgxelo ngeenkcazo zemali

6. Igunya elinika ingxelo linoxanduva lokulungiselela nokunikezela okufanelekileyo kweengxelo zemali ngokweMigangatho yoMzantsi Afrika yeNkqubo yoCwangciso-mali eyaMkelweyo ngokuBanzi kunye neemfuno zoMthetho woLawulo lweMali kaRhulumente, wowe1999 (uMthetho onguNombolo woku1 wowe1999), kunye kulawulo lwangaphakathi olugqitywa ligunya elinika ingxelo luyimfuneko ukwenza ulungiselelo lweengxelo zemali ezingenaziphene, nokuba kungenxa yobuqhetseba okanye impazamo.
7. Ekulungiseleleni iingxelo zezimali, ugunyaziwe onika ingxelo unoxanduva lokuvavanya ukubanakho kwequmrhu likarhulumente lokuqhubeka njengenkhalabo eqhubekayo, echaza, njengoko kufanelekile, imicimbi enxulumene nokuxhalaba okukhoyo kunye nokusebenzisa isiseko senkhalabo esiqhubayo sobalo-mali ngaphandle kokuba ulwakhiwo lolawulo olufanelekileyo lunenjongo yokuphelisa iqumrhu likarhulumente okanye ayeke ukusebenza, okanye akanayo enye indlela eyiyo ngaphandle kokwenza njalo.

Uxanduva lomphicothi zincwadi jikelele lokuphicothwa kweengxelo zemali

8. Iinjongo zam kukufumana isiqinisekiso esifanelekileyo malunga nokuba ingaba iingxelo zemali zizonke azinaziphene, nokuba kungenxa yobuqhetseba okanye impazamo, nokukhupha ingxelo yomphicothi zincwadi ebandakanya uluvo lwam. Uqinisekiso olunengqiqo linqanaba eliphezulu lokuqinisekisa kodwa ayisosiqinisekiso sokuba uphicotho-zincwadi olwenziwe ngokungqinelana neISAs luya kusoloko lubona ingxelo engeyiyo xa ikhona. Iziphene zinokuvela kubuqhetseba okanye kwimpazamo kwaye zithathwa njengezinto eziqwalaselwayo ukuba, ngokukodwa okanye ngokudibeneyo, zinokulindeleka ngokufanelekileyo ukuba zibe nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithathiweyo ngokwesiseko seengxelo zemali.
9. Enye inkcazo yemisebenzi yam ekuphicothweni kweengxelo zemali ibandakanyiwe kwisihlomelo sengxelo yomphicothi zincwadi.

Ingxelo kuphicotho lwengxelo yokusebenza yonyaka

Intshayelelo kunye nobubanzi

10. Ngokuhambelana noMthetho woPhicotho-zincwadi zikaRhulumente wama25 wama2004 (iPAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yalo, ndinoxanduva lokunika ingxelo ngokubaluleka nokuthembeka kweenkcukacha zomsebenzi ezichaziweyo kuthelakiswa neenjongo ezimiselwe kwangaphambili zenkqubo ekhethiweyo ethiwe thaca kwingxelo yokusebenza yonyaka. Ndenze iinkqubo zokuchonga izinto ezifunyanisiweyo kodwa hayi ukuqokelela ubungqina bokuvakalisa isiqinisekiso.
11. Iinkqubo zam zijongana nokuba luncedo nokuthembeka kweenkcukacha zokusebenza ezixeliweyo, ekufuneka zisekwe kumaxwebhu equmrhu likarhulumente ochwangciso lokusebenza avunyiweyo. Khang ndivavanye ukugqibelela kunye nokulunga kwezalathi zentsebenzo ezifakwe kumaxwebhu ochwangciso. Iinkqubo zam azivavanyi ukuba ngaba amanyathelo athathwe liqumrhu likarhulumente ayelwenza uhanjiso lweenkonzo. Iinkqubo zam azidluleli nakuphi na ukubhengezwa okanye -iinkonzo ezinxulumene nenqanaba lempumelelo kulo nyaka okanye izicwangciso zokusebenza ezicwangcisiweyo kunye nolwazi malunga nexesha elizayo elinokuthi libandakanywe njengenxalenye yolwazi lokusebenza oluchaziweyo. Ngokuhambelana, iziphumo zam azidluleli kule micimbi.
- Ndikuvavanyile ukusebenziseka nokuthembeka kweenkcukacha zokusebenza ezichaziweyo ngokungqinelana neenqobo zokugweba eziphuhlise kulawulo lwentsebenzo kunye nesakhelo sokunika ingxelo, njengoko kuchaziwe kwisaziso ngokubanzi, kule nkqubo ilandelayo ikhethiweyo ethiwe thaca kwingxelo yokusebenza yonyaka yequmrhu likarhulumente yonyaka ophela ngeowama31 EyoKwindla 2021:

Inkqubo	Amaphepha kwingxelo yonyaka yokusebenza
IKomiti yeeLwimi yeNtshona Koloni	15

12. Ndenze iinkqubo zokufumanisa ukuba ingaba ingxelo yokusebenza echaziweyo iboniswe ngokufanelekileyo na nokuba intsebenzo iyahambelana na namaxwebhu ochwangciso lokusebenza avunyiweyo. Ndenze ezinye iinkqubo zokujonga ukuba ingaba izalathi-nkqubela kunye nezinto ekujoliswe kuzo zinokulinganiswa kwaye zichanekile na, ndaye ndavavanya ukuthembeka kweenkcukacha zomsebenzi ezichaziweyo ukufumanisa ukuba ingaba iyasebenza, ichanekile kwaye iphelele na.
13. Andichazanga naziphi na izinto ezifunyanisiweyo ngokubaluleka nasekuthembekeni kolwazi lwentsebenzo oluxeliweyo kule nkqubo:
- IKomiti yeeLwimi yeNtshona Koloni

Omnye umcimbi

14. Ndithathela ingqalelo kulo mba ungezantsi.

Ukufezekiswa kokujoliswe kuko okucwangcisiweyo

15. Jonga ingxelo yonyaka yokwenziwa komsebenzi kwiphepha le-15 ngolwazi malunga nokufezekiswa kokujoliswe kuko okucwangcisiweyo konyaka kunye neenkcazo zabaphathi ezibonelelweyo ukulungiselela ukufezekiswa okungaphantsi/kokugqithileyo kokujoliswe kuko.

Ingxelo kuphicotho zincwadi lokuthobela umthetho

Intshayelelo kunye nobubanzi

16. Ngokuhambelana nePAA kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yazo, ndinoxanduva lokunika ingxelo ngeziphumo zophando kuthotyelo lwequmrhu likarhulumente ngemiba ethile kwimithetho ephambili. Ndenze iinkqubo zokuchonga izinto ezifunyanisiweyo kodwa hayi ukuqokelela ubungqina bokuvakalisa isiqinisekiso.
17. Andikhange ndibone naziphi na izinto ezifunyanisiweyo ekuthotyelweni kwemiba ethile kwimithetho ephambili ebekwe kwisaziso ngokubanzi esikhutshwe ngokwePAA.

Olunye ulwazi

18. Igunya elinika ingxelo linoxanduva lolunye ulwazi. Olunye ulwazi luqulathe ulwazi olufakwe kwingxelo yonyaka, ebandakanya ingxelo yekomiti yophicotho-zincwadi. Olunye ulwazi aluzibandakanyi iingxelo zemali, ingxelo yomphicothi zincwadi kunye nenkqubo ekhethiweyo ethiwe thaca kwingxelo yonyaka yokusebenza ethe yaxelwa ngokukodwa kule ngxelo yomphicothi zincwadi.
19. Uluvo lwam kwiinkcazo zemali nakwiziphumo zophando kwiinkcukacha zokwenziwa komsebenzi ezixeliweyo kunye nokuthotyelwa komthetho azibandakandi olunye ulwazi kwaye andivezi luvo lophicotho-zincwadi okanye naluphi na uhlobo lwesigqibo sokuqinisekisa kuso.
20. Ngokunxulumene nophicotho-zincwadi lwam, olwam uxanduva kukufunda olunye ulwazi kwaye, ngokwenza njalo, ndiqwalasele ukuba ingaba olunye ulwazi aluhambelani na neengxelo zezemali kunye nenkqubo ekhethiweyo ethiwe thaca kwingxelo yokusebenza konyaka, okanye ulwazi lwam kuphicotho-zincwadi, okanye kungenjalo kubonakala ngathi kuphazanyiswe kakhulu.
21. Ukuba, ngokusekwe kumsebenzi endiwenzileyo kolunye ulwazi endilufumene phambi komhla wengxelo yomphicothi zincwadi, ndigqiba kwelokuba kukho ingxelo engeyiyo yolunye ulwazi, kufuneka ndixele loo nyaniso.
22. Xa ndifumana kwaye ndifunda olunye ulwazi, ukuba ndigqiba kwelokuba kukho into engeyiyo, kufuneka ukuba ndiwuxelele lo mbandela kwabo banikwe uxanduva lolawulo kwaye ndicele ukuba lolunye ulwazi lulungiswe. Ukuba enye ingcaciso ayilungiswanga, kungafuneka ndiyirhoxise ingxelo yomphicothi zincwadi ze ndikhuphe ingxelo ehlaziyiweyo ngokufanelekileyo. Nangona kunjalo, ukuba ilungisiwe oku akuyi kuba yimfuneko.

Ukusilela kolawulo lwangaphakathi

23. Ndiluthathele ingqalelo ulawulo lwangaphakathi olufanelekileyo kuphicotho-zincwadi lwam lweenkcazo zemali, ulwazi lomsebenzi oluchaziweyo nokuthobela umthetho osebenzayo; nangona kunjalo, injongo yam ibingekokubonisa naluphi na uhlobo lokuqinisekisa kuyo. Andikhange ndibone nakuphi na ukusilela kulawulo lwangaphakathi.

EKapa

31 EyeKhala 2021



AUDITOR - GENERAL
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ISIHLOMELO - UXANDUVA LOMPHICOTHI ZINCWADI JIKELELE KUPHICOTHO ZINCWADI

1. Njengexalenye yophicotho-zincwadi ngokungqinelana neISAs, ndisebenzisa ubungcali bokugweba ndize ndigcine ukuthandabuza kobungcali kulo lonke uphicotho-zincwadi lwam lweenkcazo zemali kunye neenkqubo ezenziweyo kulwazi lomsebenzi oluchaziweyo lwenkqubo ekhethiweyo kunye nokuthobela kwequmrhu likarhulumente ngokubhekisele kwimiba ekhethiweyo.

Iingxelo Zemali

2. Ukongeza kuxanduva lwam lokuphicothwa kweengxelo zemali njengoko kuchaziwe kwingxelo yomphicothi zincwadi, kwakhona:
 - ichonge kwaye ivavanye ubungozi benkcazo engeyonyani yeengxelo zemali, nokuba kungenxa yobuqhetseba okanye impazamo; ukuyila nokwenza iinkqubo zophicotho-zincwadi eziphendula kobo bungozi; kwaye ndifumane ubungqina bophicotho-zincwadi obaneleyo nobufanelekileyo ukunika isiseko soluvo lwam. Umngcipheko wokungafumani ingxelo engeyiyo ngenxa yobuqhetseba uphezulu kunalowo ubangelwe yimpazamo, njengoko ubuqhetseba bunokubandakanya ukuvumelana, ubuqhetseba, ukushiya ngabom, ukumelwa kakubi okanye ukugqithiswa kolawulo lwangaphakathi
 - ufumane ukuqonda ngolawulo lwangaphakathi olunxulumene nophicotho-zincwadi ngenjongo yokuyila iinkqubo zophicotho-zincwadi ezifanelekileyo kwiimeko, kodwa hayi ngenjongo yokuvakalisa uluvo ngokusebenza kolawulo lwangaphakathi lwequmrhu likarhulumente
 - uvavanye ukulunga kwemigaqo-nkqubo yocwangciso-mali esetyenzisiweyo kunye nokufaneleka koqikelelo locwangciso-mali kunye nokuxela okunxulumene noko okwenziwe ligunya elinika ingxelo
 - ndigqibe kwelokulunga kokusetyenziswa kwegunya elinika ingxelo ngesiseko esiqhubekayo sokunikwa kwengxelo kulungiselelo lweengxelo zemali. Ndibuye ndigqibe, ngokusekelwe kubungqina obufunyenweyo bophicotho-zincwadi, nokuba ngaba kukho ukungaqiniseki okubonakalayo malunga nemicimbi okanye iimeko ezinokubangela ukuthandabuza okubonakalayo kwiKomiti yeeLwimi yeNtshona Koloni yokubekela njengenkxalabo eqhubekayo. Ukuba ndigqiba kwelokuba kukho ukungaqiniseki okubonakalayo, kufuneka ukuba ndiqwalasele kwingxelo yam yophicotho zincwadi kwizibhengezo ezinxulumene noko kwiingxelo zezemali malunga nokungaqiniseki okubonakalayo okanye, ukuba ezo zibhengezo azonelanga, ukuguqula uluvo lwam kwiingxelo zemali. Izigqibo zam zixhomekeke kulwazi endilufumanayo ngomhla wengxelo yomphicothi zincwadi. Nangona kunjalo, iziganeko zexa elizayo okanye iimeko zinokubangela ukuba iqumrhu likarhulumente liyeke ukusebenza njengenkxalabo eqhubekayo
 - ukuvavanya inkcazo-ntetho iyonke, ubume bayo kunye nomxholo weengxelo-mali, kubandakanywa ukubhengezwa, kwaye ndibone ukuba ingaba iingxelo zemali zimele intengiselwano neziganeke ngendlela ephumeza ingcaciso efanelekileyo.

Unxibelelwano nabo banikwe uxanduva lolawulo

3. Ndinxibelelana negunya elinika ingxelo ngokunxulumene, phakathi kweminye imiba, umda ocwangcisiweyo kunye nexesha lophicotho-zincwadi kunye neziphumo ezibalulekileyo zophicotho-zincwadi, kubandakanya nakuphi na ukusilela okubonakalayo kulawulo lwangaphakathi endikubonileyo ngexesha lophicotho-zincwadi lwam.
4. Ndikwabonelela igunya elinika ingxelo ngenkcazelo endiyithobeleyo ngeemfuneko zokuziphatha ezifanelekileyo malunga nenkululeko, nokunxibelelana nabo bonke ubudlelwane neminye imiba enokuthi icingelwe ukuba iyasebenza kwinkululeko yam kwaye, apho kufanelekileyo, amanyathelo athathwe ukuphelisa izoyikiso okanye ukhuseleko olusetyenzisiweyo.

Ulwazi olubanzi

Uhlobo lweshishini kunye nemisebenzi ephambili	Ukuqinisekisa inqanaba elilinganayo leelwimi zaseburhulumenteni zeli phondo.
Iofisi ebhalisiweyo	Isakhiwo iProtea Assurance Greenmarket Square EKapa 8000
Idilesi yeshishini	Isakhiwo iProtea Assurance Greenmarket Square EKapa 8000
Idilesi yeposi	Private Bag X9067 EKapa 8000
ibhanki	Nedbank

IKomiti yeeLwimi yeNtshona Koloni

IiNgxelo zeMali zoNyaka zonyaka ophele ngowama31 EyoKwindla 2021

Isalathiso

Iingxelo neenkcazo ezichazwe apha ngezantsi ziquka iingxelo zemali zonyaka ezithiwe thaca kwindlu yowiso-mthetho yephondo:

Ingxelo yoBume beMali

Ingxelo yokuSebenza kweMali

Ingxelo yoTshintsho kwiasethi zizonke

Ingxelo yokuhamba kwemali

Iingxelo yokuThelekisa uHlahlo-lwabiwo mali kunye neZona Mali

Imigaqo-nkqubo yocwangciso-mali

Amanqaku eeNgxelo zeMali zoNyaka

IKomiti yeeLwimi yeNtshona Koloni

liNgxelo zeMali zoNyaka zonyaka ophele ngowama31 EyoKwindla 2021

liNgxelo yoBume beMali ngowama31 EyoKwindla 2021

	Amanqaku	2021 R'000	2020 R'000
liasethi			
liasethi zangoku			
limali ezinkozo nokulingana nemali	3	317	232
		317	232
liasethi zizonke		317	232
liasethi ezikhoyo		317	232
Intsalela eqokelelweyo		317	232

IKomiti yeeLwimi yeNtshona Koloni

IiNgxelo zeMali zoNyaka zonyaka ophele ngowama31 EyoKwindla 2021

Iingxelo yokuSebenza kweMali

	Amanqaku	2021 R'000	2020 R'000
Ingeniso			
Ingeniso evela kwintengiselwano			
Ingeniso yenzala	4	9	14
Ingeniso evela kwintengiselwano engatshintshiswanga			
Ingeniso yodluliselo			
Enye ingeniso evela kuthengiselwano olungatshintshiswanga	5	485	586
Udluliselo noncediso-mali olufunyenweyo	6	240	258
Ingeniso iyonke evela kutheniselwano oolungatshintshiswanga		725	844
Ingeniso iyonke		734	858
Inkcitho			
Imirhumo yophicothozincwadi	7	(65)	(91)
Iindleko ngokubanzi	8	(557)	(768)
Imirhumo yamalungu	9	(27)	(56)
Inkcitho iyonke		(649)	(915)
Intsalela (intsilelo) yonyaka		85	(57)

IKomiti yeeLwimi yeNtshona Koloni

IiNgxelo zeMali zoNyaka zonyaka ophele ngowama31 EyoKwindla 2021

Iingxelo yoTshintsho kwiiAsethi Zizonke

	Intsalela efunyenweyo R '000	Ii-asethi zizonke R '000
Ibhalansi ngowoku01 Tshazimpuzi2019	289	289
Utshintsho kwiiasethi zizoke		
Intsilelo	(57)	(57)
Utshintsho lulonke	(57)	(57)
Ibhalansi ngowoku01 Tshazimpuzi 2020	232	232
Utshintsho kwiiasethi zonke		
Intsalela yonyaka	85	85
Utshintsholulunkeanges	85	85
Ibhalansi ngowama31 kweyoKwindla 2021	317	317

IKomiti yeeLwimi yeNtshona Koloni

IiNgxelo zeMali zoNyaka zonyaka ophele ngowama31 EyoKwindla 2021

Ingxelo yokuHamba kweMali

	Amanqaku	2021 R'000	2020 R'000
Ukungena kwemali kwimisebenzi			
Iirisithi			
Iirisithi zemali		240	258
Ingeniso		9	14
		<u>249</u>	<u>272</u>
Iintlawulo			
Imali ehlawulweyo		(164)	(329)
Ukuhamba kwemali kwimisebenzi yokusebenza	10	<u>85</u>	<u>(57)</u>
Unyuso lulonke/(ukuncipha) kwemali ezinkozo kunye nokulingana nemali		85	(57)
Imali ezinkozo kunye nokulingana kwemali ekuqaleni konyaka		232	289
Imali eziinkozo kunye nokulingana kwemali ekupheleni konyaka	3	<u>317</u>	<u>232</u>

INgxelo yokuThelekisa uHlahlo-lwabiwo mali neZona Zixa

Uhlahlo lwabiwo-malikwiSiseki seMali

	Uhlahlo lwabiwo- mali oluvunyi- weyo	Uhle- ngahle- ngiso	Uhlahlo- lwabiwo mali loku- Gqibela	Isixa semali ngo- kwente- lekiso	Uhluko Phakathi kohlalo- lwabiwo mali lokugqi- bela no- lwenene	Isa- lathi- so
	R '000	R '000	R '000	R '000	R '000	
INgxelo yokuSebenza kweMali						
Ingeniso						
Ingeniso evela kwintengiselwano						
Ingeniso yenzala	18	(8)	10	9	(1)	
Ingeniso evelakuthengiselwano olungatshintshiswa						
Udluliselo noncediso-mali	279	(110)	169	240	71	13.1
Enye ingeniso evela kuthengiselwano olungatshintshiswa	-	-	-	485	485	13.2
Ingeniso iyonke	297	(118)	179	734	555	
Inkcitho						
Imirhumo yamalungu	(57)	25	(32)	(27)	5	13.3
Imirhumo yophicotho-zincwadi	(89)	23	(66)	(65)	1	
Imirhumo ngokubanzi	(151)	70	(81)	(557)	(476)	13.4
Inkcitho iyonke	(297)	118	(179)	(649)	(470)	
Intsalela phambi kwerhafu	-	-	-	85	85	
Isixa semali ngokwentelekiso emelweyo kuhlalo lwabiwo mali nakwingxelo yokwenene yokuthlekisa						
Ingxelo Yentelekiso	-	-	-	85	85	
Uxolelwaniso						
Uhluko wesiseko						
Iyasebenza					-	
Uhluko wexesha						
Iyasebenza				85		
Uhluko wequmrhu						
Iyasebenza				-		
Esona Sixa-mali kwiNgxelo yokuSebenza kweMali				85		

Imigaqo-nkqubo yoCwangciso-mali

1. Ukuthiwa thaca kweeNgxelo zeMali zoNyaka

Iingxelo zemali zonyaka zilungiswe ngokungqinelana neMigangatho yokuziQhelanisa nokuSebenza ngokuNika iNgxelo (iGRAP), ekhutshwe yiBhodi yeMigangatho yoCwangciso-mali ngokweCandelo lama91 (1) loMthetho woLawulo lweMali kaRhulumente (uMthetho woku1 we1999).

Ezi ngxelo-mali zonyaka zilungiswe ngokwesiseko ezongezelelekileyo zobalo mali kwaye ziyahambelana nemali ebekiweyo njengendleko, ngaphandle kokuba kuchazwe ngenye indlela. Zinikwe ngeRandi yoMzantsi Afrika.

Onke amanani asondezwe kwiwaka elikufutshane.

Isishwankathelo semigaqo-nkqubo ebalulekileyo yocwangciso-mali, ebisoloko isetyenziswa ekulungiseleleni ezi ngxelo-mali zonyaka, zichaziwe apha ngezantsi.

Le migaqo-nkqubo yobalo iyahambelana nexesha elingaphambili.

1.1 Ukucinga ngenkxalabo

Ezi ngxelo zemali zonyaka zilungisiwe ngokusekwe kulindelo lokuba iqumrhu liza kuqhubeka nokusebenza njengenyanameko exhasayo ubuncinane iinyanga ezili12 ezizayo.

1.2 Izigqibo ezibalulekileyo kunye nemithombo yoqikelelo

Iziko lenza uqikelelo kunye nokucingela malunga nexesha elizayo. Uqikelelo locwangciso mali luya kuthi ngokwenkcazo kunqabile lilingane nezona zinto zichaphazelekayo. Uqikelelo kunye nezigwebo zivavanywa ngokuqhubekayo kwaye zisekwe kumava embali kunye nezinye izinto, kubandakanya okulindelweyo kweziganeko zexesha elizayo ekukholelwa ukuba zinengqiqo phantsi kweemeko. Uqikelelo kunye noqikelelo olunobungozi obunokubangela uhlengahlengiso kwizinto eziphathekayo kwiimpahla zexabiso kunye namatyala kunyaka-mali olandelayo kuxoxwe ngazo apha ngezantsi.

Ezifumanekayo

Iqumrhu livavanya izinto elizifumanayo zokuthamba ekupheleni kwexesha ngalinye lokunika ingxelo. Ekumiseleni ukuba ilahleko yokonakaliswa kufuneka ibhalwe kwintsalela okanye kwintsilelo, iqumrhu lenza izigqibo malunga nokuba ngaba kukho iinkcukacha eziqwalaselwayo ezibonisa ukwehla okuthelekisekayo kuthelekelelo lokuhamba kwemali kwi-asethi eyimali.

Umonakalo kwizinto ezifunyanwayo ubalwa ngokwephothifoliyo, ngokusekwe kumyinge welahleko eyimbali, uhlengahlengiso lweemeko zoqoqosho zesizwe kunye nezoshishino kunye nezinye izikhombisi ezikhoyo kumhla wokunikwa kwengxelo ezihambelana nokungagqibeki kwipotifoliyo. Ezi zilinganiso zelahleko zonyaka zisetyenziselwa ibhalansi yemali mboleko kwipotifoliyo kwaye inyuswe kwixesha eliqikelelweyo lokulahleka.

Isibonelelo somonakalo

Uqikelelo lokonakaliswa kwezinto ezifumanekayo lwenziwa xa ingqokelela yemali epheleleyo ingasenakwenzeka. Isibonelelo setyala lokonakaliswa siza kubalwa kwizinto ezifunyanwayo zorhwebo kuphela. Lonke ulungiselelo lokuthotywa kwequmrhu luya kubalwa mhlawumbi ngumntu onetyala okanye ubuncinci kudidi ngalunye lomngcipheko.

Imigaqo-nkqubo yoCwangciso-mali

1.3 Izixhobo zemali

Izixhobo zemali zequmrhu zihlelwe ngokwee-asethi eziyimali okanye amatyala.

Isixhobo semali yiyo nayiphi na ikhontrakthi ebangela iasethi yezemali yelinye iqumrhu kunye netyala eliyimale okanye inzala eseleyo yelinye iqumrhu.

Iindleko ezihlawulweyo ze-asethi eyimale okanye uxanduva lwezezimali lixabiso apho i-asethi yezemali okanye uxanduva lwezezimali lulinganiswa ekuqwalaselweni kokuqala kuthatyathwa intlawulo yenqununu, kunye kunye okanye ukunciphisa ukuncipha kokusebenzisa inzala esebenzayo yomahluko phakathi kwalo mali yokuqala kunye Inani lokukhula, kunye nokususa nakuphi na ukuncitshiswa (ngokuthe ngqo okanye ngokusetyenziswa kweakhawunti yesibonelelo) kukhubazeko okanye ukungafumaneki.

Umngcipheko wenzala ngumngcipheko wokuba ixabiso elifanelekileyo okanye ukuhamba kwemali kwemali yesixhobo semali kuya kutshintsha ngenxa yotshintsho kumyinge wenzala yentengiso.

Iimali mboleko ezihlawulwayo ngamatyala emali, ngaphandle kokuhlawulwa kwexesha elifutshane kwikhredithi eqhelekileyo.

Ukwahlulahlula

Eli qumrhu linezi ntlobo zilandelayo zee-asethi eziyimale (amahlelo kunye nodidi) njengoko kubonisiwe ebusweni bengxelo yemeko yezemali okanye kumanqaku ayo:

Ihlelo

Iimali eziinkozo kunye nokulingana kwemali

Udidi

Iasethi eyimale ilinganiselwa ngexabiso lokuhlawula amatyala

Umlinganiso wokuqala wee-asethi eziyimale kunye namatyala emali

Iqumrhu lilinganisela ii-asethi eziyimale namatyala ayimale, ngaphandle kwaleyo ilinganiswe ngexabiso elifanelekileyo, ekuqaleni ngexabiso elifanelekileyo kunye neendleko zentengiselwano ezibangelwe ngokuthe ngqo kukufunyanwa okanye kukhutshwe iasethi eyimale okanye ityala eliyimale.

Iqumrhu lilinganisela zonke ii-asethi eziyimale namatyala emali ekuqaleni ngexabiso elifanelekileyo.

Iqumrhu liqala livavanye ukuba into ebolekiweyo yemboleko yimali mboleko kusini na. Ekuqaphelisweni kokuqala, iqumrhu lihlalutya imali-mboleko yemvume kumacandelo ayo kunye neekhawunti zecandelo ngalinye ngokwahlukeneyo. Iqumrhu lenza ingxelo yenxalenye yemali-mboleko yemvume ethi:

- isibonelelo sentlalontle ngokungqinelana neNkqubo-sikhokelo yokuLungiselela nokuNikezelwa kweNgxelo zeMali, apho ingumnikeli wemali-mboleko; okanye
- ingeniso yotshintshiselwano, ngokungqinelana noMgangatho weGRAP kwiNgeniso yeNtengiselwano engeyiyo eyolwananiso (lirhafu kunye noTshintshelo), apho inguye umntu ofumana imali mboleko.

Umlinganiso olandelayo wee-asethi eziyimale kunye namatyala emali

Iqumrhu lilinganisela zonke ii-asethi eziyimale namatyala emali emva kokuqatshelwa kokuqala lisebenzisa ezi ndidi zilandelayo:

- Izixhobo zemali ngexabiso elifanelekileyo.
- Izixho Izixhobo zemali kwiindleko zokuhlawula amatyala.
- Isixhobo semali kwibakala lexabiso.

Imigaqo-nkqubo yoCwangciso-mali

Zonke ii-asethi eziyimali ezilinganiswe ngexabiso lokuhlawula amatyala, okanye indleko, ziphantsi koqwalaselo lomonakalo.

Iindleko ezihlawulweyo ze-asethi eyimali okanye uxanduva lwezezimali lixabiso apho i-asethi yezemali okanye uxanduva lwezezimali lulinganiswa ekuqwalaselweni kokuqala kuthatyathwa intlawulo yenqununu, kunye kunye okanye ukunciphisa ukuncipha kokusebenzisa inzala esebenzayo yomahluko phakathi kwalo mali yokuqala kunye Isixa sokuvuthwa, kunye nokususa nakuphi na ukuncitshiswa (ngokuthe ngqo okanye ngokusetyenziswa kweakhawunti yesibonelelo) kukhubazeko okanye ukungafumaneki kwimeko yeasethi eyimali.

Ukulinganiswa kwexabiso elifanelekileyo

Obona bungqina bexabiso elifanelekileyo ngamaxabiso acatshuliweyo kwintengiso esebenzayo. Ukuba imakethi yesixhobo semali ayisebenzi, iqumrhu limisela ixabiso elifanelekileyo ngokusebenzisa inkqubo yokuxabisa. Injongo yokusebenzisa ubuchule boqingqo-maxabiso kukuseka ukuba ixabiso lentengiselwano beliya kuba yintoni na kumhla wokulinganisa kutshintshiselwano ngobude bengalo oluqhutywa ziindlela zokusebenza eziqhelekileyo. Iindlela zokuxabisa zibandakanya ukusebenzisa intengiselwano yobude bengalo yakutshanje phakathi kwamaqela anolwazi, azimiseleyo, ukuba ayafumaneka, kubhekiswa kwixabiso elifanelekileyo lesinye isixhobo esifana ngokufanayo, uhlalutyo lokuhamba kwemali kunye neemodeli zokukhetha amaxabiso. Ukuba kukho ubuchule boqingqo-maxabiso obudla ngokusetyenziswa ngabathathi-nxaxheba kwimakethi ukwenza amaxabiso esi sixhobo kwaye obu buchule bubonakalisiwe ukubonelela ngoqikelelo oluthembekileyo lwamaxabiso afunyenwe kwintengiselwano yokwenene yentengiso, iqumrhu lisebenzisa obo buchule. Inkqubo yexabiso ekhethiweyo yenza ukusetyenziswa okuphezulu kokungenisiweyo kweemarike kwaye ixhomekeke kancinci kangangoko kwigalelo elithile leziko. Idibanisa zonke izinto ezinokuthathwa ngabathathi-nxaxheba kwimarike ekubekeni ixabiso kwaye iyahambelana neendlela zoqoqosho ezamkelekileyo zexabiso lezixhobo zemali. Ngamaxesha athile, iqumrhu liyalinganisa ubuchule boqingqo-maxabiso kwaye luvavanye ukuba lisemthethweni na kusetyenziswa amaxabiso asuka nakuphi na ukuthengiselana okwangoku okubonakalayo kwintengiso kwinto enye (okt ngaphandle kokulungiswa okanye ukuphinda ubeke kwakhona) okanye ngokusekwe kuyo nayiphi na idatha yentengiso ebonakalayo .

Izinto ezifunyanwayo zexesha elifutshane kunye nezinto ezihlawulwayo aziphungulwanga apho ixesha lokuthenga ngetyala elinikiweyo okanye elifunyenweyo lihambelana nemigqaliselo esetyenziswe kwicandelo likarhulumente, nokuba kukwizenzo okanye umthetho osekiweyo.

Ukuzuza kunye nelahleko

Inzuzo okanye ilahleko ebangelwe kukutshintsha kwexabiso elifanelekileyo lee-asethi eziyimali okanye ityala eliyimali elilinganiswe ngexabiso elifanelekileyo liyaqatshelwa kwintsalela okanye kwintsalela.

Kwii-asethi eziyimali namatyala emali alinganiswa ngexabiso okanye iindleko ezihlawulweyo, inzuzo okanye ilahleko ibonwa njengentsalela okanye intsilelo xa ii-asethi eziyimali okanye ityala eliyimali linganakanwa okanye lonakele, okanye ngenkqubo yokuhlawula amatyala.

Ukonakala kunye nokungafumaneki kwee-asethi eziyimali zexabiso eziyimali

Iqumrhu livavanya ekupheleni kwethuba ngalinye lokunika ingxelo ukuba bukhona na ubungqina benjongo yokuba ii-asethi eziyimali okanye iqela lee-asethi eziyimali zonakele.

Kwizixa-mali zequmrhu, ubunzima obubonakalayo bemali obufunyenweyo, amathuba okuba okufumanekayo kuya kungena njengongenakonwakala nokungahlawuliswa kweentlawulo zonke ezi zizalathiso eziqwalasel-weyo zokonakaliswa.

Ii-asethi eziyimali ezilinganiswe ngexabiso lindleko ezihlawulelweyo:

Imigaqo-nkqubo yoCwangciso-mali

Ukuba kukho ubungqina obunenjongo bokuba ilahleko yokonakaliswa kwezinto zexabiso eziyimali ezilinganiswe ngexabiso lengxeko ezihlawulweyo yenziwe khangenwe) isaphulelo kumyinge wenzala wokuqala we-asethi yemali. Ixabiso lokuphathwa kwempahla yexabiso lincitshisiwe ngokusebenzisa iakhawunti yesibonelelo. Imali yelahleko ibonwa njengentsalela okanye intsilelo.

Ukuba, kwixesha elilandelayo, inani lelahleko yokwehla liyancipha kwaye ukwehla kunokunxulunyaniswa ngokungangqalanga nesiganeko esenzeka emva kokuthotywa kwento eyamkelweyo, ilahleko yomonakalo eyamkelweyo ngaphambili ibuyiselwa umva ngokulungisa iakhawunti yesibonelelo. Ukubuyiselwa umva akubanga kwisixa-mali esihamba kwimpahla ye-asethi eyimali engaphezulu kwexabiso ebelinokuhlulwa ngenxa yokuthotywa komonakalo. Imali ebuyiswayo ibonwa njengentsalela okanye intsilelo.

Apho ii-asethi eziyimali zonakaliswe kukusetyenziswa kweakhawunti yesibonelelo, imali yelahleko ibonwa njengentsalela okanye intsilelo kwiindleko zomsebenzi. Xa ezo asethi zemali zicinyiwe, ukucinywa kwenziwa ngokuchasene neakhawunti efanelekileyo yesibonelelo. Ukufunyanwa okulandelayo kwezixa ebezicinyiwe ngaphambili kufakwa kwiindleko zokusebenza.

Ii-asethi eziyimali zilinganiswe ngexabiso:

Ukuba kukho ubungqina obunenjongo bokuba ilahleko yokonakaliswa yenzekile kutyalo-mali lwenzala eyintsalela engalinganiswanga ngexabiso elifanelekileyo kuba ixabiso layo elilungileyo alinakulinganiswa ngokuthembekileyo, imali yelahleko yomonakalo ilinganiswa njengomahluko phakathi kwemali ye-asethi eyimali kunye nexabiso langoku eliqikelelwayo lokungena nokuphuma kwemali kwisaphulelo sexabiso lemarike yangoku ye-asethi yemali efanayo. Ilahleko zokuphazamiseka azibuyiswa umva.

Ukunganakaneki kwee-asethi

Iqumrhu alizichazi ii-asethi eziyimali zisebenzisa umhla wokunikwa kwengxelo.

Iqumrhu aliyichazi i-asethi eyimali kuphela xa:

- malungelo ekhontrakthi okungena nokuphuma kwemali kwi-asethi yemali iphelile, ihlawulwe okanye irhoxisiwe;
 - iqumrhu ligqithisela kwelinye iqela ubukhulu becala yonke imingcipheko kunye namabhaso obunini be-asethi eyimali;
- okanye
- iqumrhu, nangona ligcinile umngcipheko othile kunye nemivuzo yobunini beasethi eyimali, ludlulisele ulawulo lwe-asethi kwelinye iqela kwaye elinye iqela linakho ukuthengisa i-asethi iyonke kwiqela lesithathu elingahambelaniyo, kwaye Uyakwazi ukusebenzisa obo buchule unilaterally kwaye ngaphandle kokufuna ukubeka imiqobo eyongezelelweyo kudluliso. Kule :
 - ayiyiqondi i-asethi; kwaye
 - yamkela ngokwahlukeneyo nawaphi na amalungelo kunye noxanduva olwenziweyo okanye olugciniweyo kudluliselo.

Isixa-mali se-asethi esigqithisiweyo sabiwa phakathi kwamalungelo okanye izibophelelo ezigciniweyo kunye nezo zigqithisiweyo ngokwamaxabiso amaxabiso afanelekileyo ngomhla wokudluliselwa. Amalungelo kunye nezibophelelo ezisandula ukwenziwa zilinganiswa ngokwexabiso elifanelekileyo ngaloo mhla. Nawuphi na umahluko phakathi kwengqwalaselo efunyenweyo kunye nezixa-mali ezamkelweyo nezingachanekanga iyaqwalaselwa njengentsalela okanye intsilelo ngexesha logqithiso.

Xa kunganakanwa i-asethi eyimali iyonke, umahluko phakathi kwexabiso lokuthwala kunye nesixa-mali sokuqwalaselwa okufunyenweyo kuqatshelwa kwintsalela okanye kwintsilelo.

IKomiti yeeLwimi yeNtshona Koloni

IiNgxelo zeMali zoNyaka zonyaka ophela ngowama31 EyoKwindla 2021

Imigaqo-nkqubo yoCwangciso-mali**Amatyala emali**

Iqumrhu lisusa ityala lemali (okanye inxenye yetyala eliyimali) kwingxelo yalo yobume bemali xa licinyiwe - o.k.t. xa uxanduva oluchazwe kwikhontrakthi luyakhutshwa, lurhoxisiwe, luphelelwa okanye luyekile.

Unaniselwano phakathi komboleki okhoyo kunye nombolekisi wezixhobo zetyala elinamagama ahluke ngokuthe gabalala kuthathwa njengolicime ityala loqobo lwemali kwaye ityala elitsha lemali liyaqwalaselwa. Kwangokunjalo, uhlehlengiso olukhulu lwemiqathango yetyala elikhona okanye inxenye yalo kunikwa ingxelo yokuba icime ityala eliyimali lokuqala kwaye yamkela ityala elitsha lemali.

Uahluko phakathi kwexabiso lokuthwala ityala lemali (okanye inxenye yetyala eliyimali) ucinyiwe okanye wagqithiselwa kwelinye iqela nengqwalaselo ehlawuliweyo, kubandakanywa naziphi na ii-asethi ezingezizo ezemali ezigqithisiweyo okanye amatyala athatyathiweyo, uyaqwalaselwa kwintsalela okanye kwityala. Nawaphi na amatyala arhoxisiweyo, axolelweyo okanye athatyathwa lelinye iqumrhu ngendlela engeyiyo eyokutshintshiselana ayabalwa ngokweMigangatho yeGRAP kwiRhafu yeNgeniso engeyiyo eyokuTshintshiselwano (Iirhafu noGqithiselo).

Slizinto ezifunyanwayo ezisemthethweni zifunyanwa ezivela kumthetho, kwimimiselo exhasayo, okanye kwiindlela ezifanayo, kwaye zifuna ukuhlawulwa lelinye iqumrhu ngemali okanye ngenye i-asethi eyimali.

Ixabiso eliphetheyo sisixa-mali esaziwa ngaso i-asethi kwisitethimenti sobume bemali.

Indlela yeendleko yindlela esetyenziswayo ukunika ingxelo ngokufunyanwa ngokwasemthethweni okufuna ukuba izinto ezifunyanwayo zilinganiswe kwimali yentengiselwano, kunye nayo nayiphi na inzala eqokelelweyo okanye ezinye iindleko (apho kufanelekileyo).

Umyinge wenzala ngumyinge wenzala kunye / okanye isiseko esichazwe kumthetho, ukuxhasa imigaqo okanye iindlela ezifanayo.

Imali yentengiselwano (ngeenjongo zalo mgangatho) ezinokufunyanwa ngokwasemthethweni zithetha imali echaziweyo, okanye ebaliweyo, ehlawuliswa okanye ehlawuliswayo ngokungqinelana nomthetho, imimiselo exhasayo, okanye iindlela ezifanayo.

1.4 Ingeniso evela kwintengiselwano**Ukwamkelwa**

Ingeniso iqatshelwa xa kunokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye ukubakho kwenkonzo kuya kungena kwiqumrhu naxa isixa sengeniso sinokulinganiswa ngokuthembekileyo, kwaye iikhrayitheriya ezithile ziye zafezekiswa kwimisebenzi yequmrhu. Ingeniso evela ekunikezelweni kweenkonzo ibonakaliswa kwintsalela okanye kwintsilelo ngokwenqanaba lokugqitywa kwentengiselwano ngomhla wokunika ingxelo.

Ingeniso kukungena okupheleleyo kwezibonelelo zoqoqosho okanye ukubakho kweenkonzo ngexesha lokunika ingxelo xa oko kungena kukhokelela ekunyukeni kwempahla yexabiso, ngaphandle kokunyuka okunxulumene neminikelo evela kubanini.

Intengiselwano yotshintshiselwano yenye apho iziko lifumana iiasethi okanye iinkonzo, okanye licinyiwe ityala, kwaye linike ngokuthe ngqo ixabiso elilinganayo (ikakhulu ngohlobo lwempahla, iinkonzo okanye ukusetyenziswa kweeasethi) kwelinye iqela.

Ixabiso elifanelekileyo lixabiso apho i-asethi inokutshintshiselana ngayo, okanye ityala lihlawulwe, phakathi kolwazi, amaqela azimiseleyo kwintengiselwano yobude bengalo.

Imigaqo-nkqubo yoCwangciso-mali

Imilinganiselo

Ingeniso ilinganiswa ngexabiso elifanelekileyo lokufunyenweyo okanye okufumanekayo. Ixabiso alithathwa njengelinokulinganiswa ngokuthembekileyo kude kube zonke iingxaki ezinxulumene nentengiselwano zisonjululwe.

Inzala, iirhafu kunye nezahlulo

Iinzala iyaqwalaselwa, kwintsalela okanye kwintsilelo, kusetyenziswa indlela esebenzayo yenqanaba lenzala.

1.5 Ingeniso evela ekunganiselanini

Ukwamkelwa

Ukungenza kwezixhobo ezivela kwintengiselwano engeyiyo eyolwananiso kuthathelwa ingqalelo njengempahla yexabiso kuya kuqatshelwa njengengeniso, ngaphandle kokuba imeko yamatyala ikwaqatshelwa ngokuhambelana nokungenza okufanayo.

Njengokuba iqumrhu lisanelisa uxanduva lwangoku olwamkelwe njengoxanduva ngokubhekisele ekungeneni kwezixhobo ezivela kwintengiselwano engeyiyo eyolwananiso oluthathelwa ingqalelo njengempahla yexabiso, liyalinciphisa inani elithwalwayo letyala elamkelweyo kwaye liyayamkela imali yengeniso elingana nolo nciphiso.

Imilinganiselo

Ingeniso evela kwintengiselwano engeyiyo eyolwananiso ilinganiselwa kwisixa sonyuso lwempahla yexabiso eyamkelweyo liqumrhu.

Xa, ngenxa yentengiselwano engeyiyo eyolwananiso, iqumrhu liyayiqonda iasethi, ikwaqaphela ingeniso elingana nesixa se-asethi elinganiswe ngexabiso layo elifanelekileyo ngomhla wokufunyanwa kwayo, ngaphandle kokuba ikwafuneka ikwamkele ityala. Apho ityala lifuneka ukuze linakanwe liyakulinganiswa njengolona qikelelo lubalaseleyo lwexabiso elifunekayo ukuhlawula uxanduva ngomhla wokunika ingxelo, kunye nemali yokunyuka kweeasethi zizonke, ukuba ikho, ibonakaliswa njengengeniso. Xa ityala lincitshisiwe emva koko, ngenxa yokuba isiganeko esihlawulelwa irhafu senzeka okanye imeko yanelisekile, isixa sokwehliswa kwetyala sithathwa njengengeniso.

Izibonelelo ezikhutshwa phantsi kwemiqathango kunye neerisithi

Ingeniso efunyenwe kwizibonelelo-mali ezinemiqathango, iminikelo nenkxaso-mali yamkelwe njengengeniso kangangokuba iqumrhu liyithobele nayiphi na inqobo yokugweba, imiqathango okanye izibophelelo eziqulathwe kwisivumelwano. Ukuya kuthi ga apho iikhrayitheriya, iimeko okanye izibophelelo zingafezekiswanga, uxanduva luyabonwa.

Inzala efunyenwe kutyalo-mali iphathwa ngokwemiqathango yesibonelelo. Ukuba ihlawulwa kumboneleli irekhodwa njengenxalenye yetyala kwaye ukuba akunjalo, ibonwa njengenzala efunyenwe kwinkcazo yokusebenza kwemali.

Inzala efunyenwe kutyalo-mali iphathwa ngokwemiqathango yesibonelelo. Ukuba ihlawulwa kumboneleli irekhodwa njengenxalenye yetyala kwaye ukuba akunjalo, ibonwa njengenzala efunyenwe kwinkcazo yokusebenza kwemali.

inkonzo ezinikezelwe ngesisa

Inkonzo yesisa ziinkonzo ezinikezelwa ngabantu kumaqumrhu, ngaphandle kwentlawulo, kodwa zinokuxhomekeka kwimigqaliselo. Abasebenzi bolawulo lwezemali bakarhulumente babonelela ngenkxaso exabisekileyo kwiziko ekuphumezeni iinjongo zalo. Inkonzo enikiweyo inokulinganiswa ngokuthembekileyo kwaye ke ngoko iyaqwalaselwa kwinkcazo yokusebenza kwemali kwaye ichazwe kumanqaku kwiingxelo zezimali.

IKomiti yeeLwimi yeNtshona Koloni

IiNgxelo zeMali zoNyaka zonyaka ophela ngowama31 EyoKwindla 2021

Imigaqo-nkqubo yoCwangciso-mali**1.6 Inguqulelo yemali yamanye amazwe****Intengiselwano yemali yelinye ilizwe**

Intengiselwano yemali yelinye ilizwe iyarekhodwa, ngokwamkelwa okokuqala kwiiRandi, ngokusebenzisa imali yelinye ilizwe inqanaba lotshintshiselwano lwendawo phakathi kwemali esebenzayo kunye nemali yelinye ilizwe ngomhla wentengiselwano.

Iintengiso ezichazwe kwimali yamanye amazwe ziguqulelwa kwinqanaba lokulawula lotshintshiselwano ngomhla wentengiselwano. Izinto zemali ezichazwe kwiimali zangaphandle ziguqulelwa kwinqanaba lokulawula ukutshintshiselana ngomhla wokunika ingxelo. Ingeniso okanye ilahleko evela kutoliko ihlawuliswa kwintsalela / kwintsilelo.

1.7 Amanani othelekiso

Apho kukho imfuneko, amanani othelekiso acwangciswe ngokutsha ukuze ahambelane neenguqu ezibonakalisiweyo kulo nyaka.

1.8 Inkcitho**Intengiselwano yezemali kwii-asethi nakwiimfanelo**

Amatyala ayacinywa xa kuchongwe njengangafumanekiyo. Amatyala acinyiweyo anqunyelwe kwimali yolondolozo kunye / okanye kwinkcitho engaphantsi kwemali eyabelweyo. Ukucinywa kwenzeka ekupheleni konyaka okanye xa imali ikhona. Akukho lulungiselelo lwenziwayo lwezixa ezingenakufunyanwa kodwa iimali zichazwa njengengaku elichazayo.

Yonke enye ilahleko ibonakaliswa xa kugunyazisiwe ukunikwa ingqalelo.

Inkcitho engenanzuzo neyilahleko

inkcitho engenanzuzo neyilahleko ibonwa njengempahla yexabiso kwinkcazo yobume bemali de kube lelo xesha incitho leyo ifunyenwe kumntu onoxanduva okanye icinywe njengangafumanekiyo kwinkcazo yokusebenza kwemali.

Inkcitho engekho mgaqweni

Inkcitho engekho mgaqweni ichazwa njengencitho phaya kwinkcazo yokwenza ngezimali. Ukuba incitho leyo ayixolelwanga ngugunyaziwe ochaphazelekayo ithathwa njenge-asethi ide ifunyanwe okanye icinywe njengangafumanekiyo.

Udluliselo noncediso-mali

Uweliselo-mali neenkxaso-mali zizaqwalaselwa njengencitho xa isigunyaziso sokugqibela sentlawulo sisenziwa (ungadlulanga owama31 kweyoKwindla wonyaka ngamnye).

1.9 Intsalela eqokelelweyo

Intsalela efumanekileyo imele umahluko phakathi kwempahla kunye namatyala ewonke kwiqumrhu. Nayiphi na intsalela kunye nokusilela okufezekisiweyo kunyaka-mali othile kufakwa imali / kufakwe imali kwintsalela efunyenweyo / kwintsilelo. Uhlenga-hlengiso lonyaka ongaphambili, olunxulumene nengeniso nenkcitho, lufakwa kumatyala / lufakwe kwintsalela efunyenweyo xa kwenziwe uhlehlengiso lwangaphambili.

Imigaqo-nkqubo yoCwangciso-mali

1.10 Ulwazi lohlahlo-lwabiwo mali

Uhlahlo-lwabiwo mali oluvunyiweyo lulungiswa ngokwemali kwaye lubonakaliswe ngokwamanqanaba ezoqoqosho anxulumene neenjongo zeziphumo zomsebenzi.

Uhlahlo-lwabiwo mali oluvunyiweyo lulungiswa ngokwemali kwaye lubonakaliswe ngokwamanqanaba ezoqoqosho anxulumene neenjongo zeziphumo zomsebenzi.

Iingxelo zemali zonyaka kunye nohlahlo-lwabiwo mali alusekelwanga kwisiseko esinye sobalo-mali ke ngoko uthelekiso nezixa-mali ezabiweyo zexesha lokunika ingxelo zibandakanyiwe kwiNgxelo yokuthelekisa uhlahlo-lwabiwo mali kunye neyona mali.

1.11 Amaqela ahambelana noko

Iqela elinxulumene nalo ngumntu okanye iqumrhu elinakho ukulawula okanye ngokudibeneyo ukulawula elinye iqela, okanye ukusebenzisa ifuthe elibonakalayo kwelinye iqela, okanye ngokuchaseneyo, okanye iqumrhu elixhomekeke kulawulo olufanayo, okanye ulawulo oludibeneyo.

Ulawulo ngamandla okulawula imigaqo-nkqubo yezemali kunye nokusebenza kwequmrhu ukuze ufumane izibonelelo kwimisebenzi yalo.

Ulawulo oluhlanganyelweyo kukwabelwana ngako kolawulo kwimisebenzi ngamalungiselelo abophelelayo, kwaye kubakho kuphela xa izigqibo zobuchule nezemali zokusebenza ezinxulumene nomsebenzi zifuna imvume ngamxhelomnye yamaqela abelana ngolawulo (abarhwebi).

Intengiselwano yeqela elinxulumene noko kukudluliselwa kwezixhobo, iinkonzo okanye uxanduva phakathi kwequmrhu elinika ingxelo kunye neqela elinxulumene noko, nokuba ixabiso lihlawulisiwe.

Impembelelo ebalulekileyo ngamandla okuthatha inxaxheba kwizigqibo zomgaqo-nkqubo wezemali kunye nokusebenza kwequmrhu, kodwa ayilawulwa kuloo migaqo-nkqubo.

Ulawulo ngabo bantu banoxanduva lokucwangcisa, ukukhokela nokulawula imisebenzi yequmrhu, kubandakanya nabo banikwe uxanduva lolawulo lwequmrhu ngokuhambelana nomthetho, kwiimeko apho kufuneka benze imisebenzi enjalo.

Amalungu asondeleyo osapho lomntu athathwa njengalawo malungu osapho anokulindeleka ukuba abe nefuthe, okanye aphenjelelwe, ngulawulo ekusebenzisaneni kwabo nequmrhu.

Iqumrhu alixolelwanga kwiimfuno zokubhengeza ngokunxulumene neetransekshini ezinxulumene neqela ukuba loo ntengiselwano yenzeka phakathi komnikezeli oqhelekileyo kunye/okanye ubudlelwane kumthengi / kumamkeli ngokwemiqathango kunye neemeko ezingathandekiyo okanye ezingaphantsi kwezo kunengqiqo yokulindela ukuba iqumrhu lamkele ukusebenzisana nelo ziko okanye umntu kwiimeko ezifanayo kunye neemeko kunye neemeko ziphakathi kwemilinganiselo yokusebenza esebenzayo esekwe ligunya leziko elinika ingxelo.

Apho iqumrhu lixolelweyo kwizibhengezo ngokungqinelana noku kungasentla, iziko lichaza ulwazi olucacisayo malunga nohlobo lwentengiselwano kunye nemali eseleyo ehambelana nayo, ukwenzela ukuba abasebenzisi beengxelo zezimali zequmrhu baqonde isiphumo sentengiselwano yeqela elinxulumene nayo Isiteyithimenti sezemali.

Imigaqo-nkqubo yoCwangciso-mali

1.12 Izehlo emva komhla wokunika ingxelo

Iziganeko emva komhla wokunikwa kwengxelo zezo ziganeko, zombini zilungile nezingalunganga, ezenzeka phakathi komhla wokunika ingxelo kunye nomhla xa iingxelo zemali zigunyazisiwe ukukhutshwa. Zimbini iintlobo zeziganeko ezinokuchongwa:

- ezo zinika ubungqina beemeko ezazikho ngomhla wokunikwa kwengxelo (uhlengahlengiso lweziganeko emva komhla wokunika ingxelo); kwaye
- ezo zibonisa iimeko ezithe zavela emva komhla wokunikwa kwengxelo (izehlo ezingaguquguquki emva komhla wokunika ingxelo).

Eli qumrhu liza kuhlengahlengisa isixa-mali esamkelweyo kwiingxelo zezemali ukubonisa ulungelelwaniso lweziganeko emva komhla wokunikwa kwengxelo nje ukuba isiganeko senzekile.

1.13 IRhafu-ntengo (iVAT)

Eli ziko lixolelwe kubhaliso lwe-VAT. Nangona kunjalo, ukuba kukho nayiphi na inkxaso-mali efunyenweyo efuna ukuba iziko libhalise njengoMthengisi weVAT, eso sicelo siya kufakwa.

Amanqaku eeNgxelo zeMali zoNyaka

2. IMIGANGATHO EMITSHA NOKUTOLIKA

2.1 Imigangatho nokutolikwa okusebenzayo nokwamkelweyo kulo nyaka

Kulo nyaka umiyo, iqumrhu lamkele le migangatho nokutolika kulandelayo okusebenzayo kulo nyaka-mali umiyo nosebenzayo kwimisebenzi yalo.:

Umgangatho / ukutolikwa t:	Umhla osebenzayo:	
	Iminyaka eqala emva okanye emva	Impembelelo elindelekileyo:
GRAP 1: Ukunikezelwa kweNgxelo zeMali	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 2: Ingxelo yokuhamba kweMali	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 3: Imigaqo-nkqubo yoGcino ziincwadi, iiNguqu kuQikelelo lweAkhawuntingi neeMpazamo	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 9: Ingeniso kwiiNtengiso zotshintshiselwano	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 12: Uluhlu lweempahla	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 14: Izehlo emva komhla wokunika ingxelo	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 17: Isiza sePropati kunye neziXhobo	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 19: Izibonelelo, amaTyala aQikelelweyo kunye neeAsethi eziQikelelweyo	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 23: Ingeniso evela kwiiNtengise-lwano ezingatshintshiswanga	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 24: Ukunikezelwa koLwazi loHlahlo-lwabiwo mali kwiiNkcazo zeMali	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 32: Amalungiselelo eMvume yeNkonzo	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 104: Izixhobo zeMali	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 108: Okufunyenwe ngokusemthethweni	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 109: Ukunikwa kweNgxelo ziNqununu neeArhente	01 Tshazimpuzi 2019	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 34: liNkcazo zeMali ezaHlukileyo	01 Tshazimpuzi 2020	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 35: liNkcazo zeMali eziHlanganisiweyo	01 Tshazimpuzi 2020	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 36: Utyalomali kuMaqabane nakwindibaniselwano eziHlangeneyo.	01 Tshazimpuzi 2020	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 37: Amalungiselelo ahlanganyelweyo	01 Tshazimpuzi 2020	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 38: Ukuxelwa komdla kwamanye amaQumrhu	01 Tshazimpuzi 2020	Impembelelo yoku ayisiyonto ebonakalayo.
GRAP 20: Amaqela ahambelanayo	01 Tshazimpuzi 2020	Impembelelo yoku ayisiyonto ebonakalayo.

IKomiti yeeLwimi yeNtshona Koloni

IiNgxelo zeMali zoNyaka zonyaka ophele ngowama31 EyoKwindla 2021

Amanqaku eeNgxelo zeMali zoNyaka

	2021 R'000	2020 R'000
3. Imali ezinkozo kunye nokulingana kwemali		
Imali ezinkozo kunye nokulingana kwemalizenziwa:		
libhalansizebhanki	317	232
Umgangatho wetyala lemali ezinkozo ebhankini kunye needipozithi zexesha elifutshane, ngaphandle kwemali esesandleni		
Imali eziinkozo nokulingana nayo iquka ikheshi kunye nexesha elifutshane, utyalo-mali oluninzi olugcinwe kumaziko ebhanki abhalisiweyo kunye nokuvuthwa kweenyanga ezintathu okanye ngaphantsi kwaye oku kuxhomekeke kumngcipheko wenzala ongabalulekanga, inani lezi zinto zisondele kwixabiso elifanelekileyo.		
4. Ingeniso yenzala		
Inzala efunyenweyo	9	14
Umahluko ubangelwe kukuhla kwenqanaba lenzala ephambili ebangelwe yimpembelelo yeCovid-19 kuqoqosho.		
5. Enye ingeniso evela kuthengiselwano olungatshintshiswanga		
Umnikelo: Inkonzo ngesisa	485	586
Umahluko unxulumene negosa eli1 elarhoxa ekupheleni konyaka-mali wama2019/2020. Ngolwazi malunga noMnikelo: Inkonzo ngesisa jonga kwingxelo ekwinqaku lesi8.		
6. Udluliselo noncediso-mali olufunyenweyo		
Ugqithiselo lufunyenwe	240	258
Umahluko ubangelwe kukuhla kwemali ekhutshelweyo efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo ngenxa yokuncitshiswa kohlalo-lwabiwo mali olwamiselwa ngenxa yefuthe leCOVID-19.		
7. Imirhumo yophicotho-zincwadi		
Uphicotho-zincwadi lwangaphandle	65	91
Umahluko ubukhulu becala ubangelwa kukuncipha kwenqanaba lophicotho.		
8. Iindleko gabalala		
Iindleko zebhanki	1	2
Ukubonisana neenkonzo zangaphandle Iindleko	7	47
zabasebenzi: Inkonzo yoLonwabo	485	586
Iohlobo	-	22
Ukuprinta kunye nokupapasha	42	81
Iindleko zeSoftware	22	20
Ukuhamba nokuziphilisa	-	10
	557	768

Ukubonisana neenkonzo zangaphandle:

Umahluko ubangelwe ziitoliki zeNtetho yeZandla ezimbalwa, eziqeshiweyo xa kuthelekiswa nonyaka ongaphambili

Amanqaku eeNgxelo zeMali zoNyaka

2020	2019
R'000	R'000

8. Iindleko gabalala (iyaqhutywa)**Iindleko zabasebenzi: Inkonzo yesisa:**

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo afezekisa imisebenzi yesigqeba neyolawulo enxulumene neKomiti yeeLwimi yeNtshona Koloni. Abasebenzi beSebe abaxhasa iQumrhu likaRhulumente babandakanya iGosa eliyiNtloko lezeziMali, uMlawuli: wezoBugcisa, iNkcubeko kunye neeNkonzo zeeLwimi, umsebenzi wecandelo kwiCandelo elichazwe ngasentla ngokunjalo neqela loLawulo lwezeMali elizinikeleyo elixhasa iGosa eliyiNtloko lezeziMali. Ngelixa abasebenzi bomsebenzi kunye nabaPhathi abaPhezulu bezalisekisa iindima ezimbini, iqela lolawulo lwemali lizinikele kwiQumrhu likaRhulumente. Ngenxa yendima edlalwa ngabantu abaninzi abakhankanywe ngasentla, kunzima ukwahlula ixesha elichithwe namaQumrhu kaRhulumente. Inkonzo yesisa enxulumene nemivuzo yabo ayinakulinganiswa ngokuthembekileyo. Ukuqwalaselwa ke ngoko kunxulumene kuphela neqela lezemali elizinikeleyo elixhasa i-CFO ekwenzeni indima yayo njenge-CFO kwiQumrhu likaRhulumente nakwiSebe. Isixa esichaziweyo ke ngoko simele inkonzo yesisa enikezelwa liqela lezemali kuphela.

Ukuzonwabisa:

Umahlukoubangelwe kukungafuneki kokutya ngenxa yokuba iintlanganiso bezibanjelwe kumaqonga onxibelelwano.

Ukuzonwabisa:

Umahlukoubangelwe kukungafuneki kokutya ngenxa yokuba iintlanganiso bezibanjelwe kumaqonga onxibelelwano.

Ukuhamba nokuziphilisa:

Umahluko ubangelwe kukungabikho kohambo okwenzekileyo ngexesha lonyaka ophantsi koqwalaselo ngenxa yokuValeleka kweSizwe ngenxa yobhubhane oyiCOVID-19 njengokuba iintlanganiso bezibanjelwa kumaqonga onxibelelwano.

9. Imirhumo yamalungu

Baartman, R	2	5
Humphries-Heyns, A	3	6
Jonas, K	-	4
Le Roux, N	-	4
Lentz, G	4	4
Lesch, L	4	4
Mkhize, K	5	5
Nokwaza, L	3	7
Nyembezi, N	3	12
Vermeulen, S	3	5
	27	56

Umahluko ubangelwe kukuncitshiswa kwexesha lokuhlangana.

10. Imali esetyenziswa kwimisebenzi

i Intsalela (intsilelo)	85	(57)
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IKomiti yeeLwimi yeNtshona Koloni

IiNgxelo zeMali zoNyaka zonyaka ophele ngowama31 EyoKwindla 2021

Amanqaku eeNgxelo zeMali zoNyaka

	2020 R'000	2019 R'000
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11. Amaqela ahambelana noko

Ubudlelwane

INGxowa-mali ePhambili

ISebe leMicimbi yeNkcubeko neMidlalo

IQabane lobuChule

IKomishini yeNkcubeko yeNtshona Koloni

IQabane lobuChule

ILifa leMveli leNtshona Koloni

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

Intengiselwano yeqela elinxulumene noko**Ingeniso efunyenwe kumaqela anxulumeneyo**

ISebe leMicimbi yeNkcubeko neMidlalo

240

258

12. Ulawulo lwengozi

Imisebenzi yequmrhu iyibeka esichengeni semngcipheko eyahlukeneyo yemali: umngcipheko wentengiso (umngcipheko wenzala yexabiso lenzala, umngcipheko wenzala yokungena kwemali), umngcipheko kwityala kunye nomngcipheko wokuhlawula amatyala.

Umngcipheko wotywala

Umngcipheko wamatyala ngumngcipheko iqumrhu elingenakho ukuhlangabezana neemfanelo zalo zemali njengoko kufanelekile. Ngokweemfuno zokuboleka, iqumrhu liqinisekisa ukuba kukho imali eyoneleyo yokuhlangabezana nezibophelelo zalo ezilindelekileyo nezingalindelekanga. Zonke ii-akhawunti ezingekahlawulwa zihlawulwa kwiintsuku ezingama30 zomhla wokunikezelwa kwengxelo.

Uhlalutyo lobuntununtunu

Ngowama31 kweyoKwindla 2021, ukuba amazinga enzala kwizixhobo eziguquguqukayo ebeku-1% ngaphezulu/ngaphantsi ngazo zonke ezinye izinto ezibanjwa rhoqo, intsalela yonyaka ibiya kuba ngamaR3 172 ngaphezulu/ngaphantsi.

Umngcipheko wetyala

Umngcipheko kumatyala ubhekisa kumngcipheko wokuba elinye iqabane lingasileli kwizibophelelo zesivumelwano esikhokelela kwilahleko yemali kwiqumrhu. Iqumrhu lamkele umgaqo-nkqubo wokusebenza kuphela namaqela afanelekileyo okuthenga ngetyala.

Umngcipheko kumatyala ubandakanya ikakhulu iidiphazithi zemali, ukulingana kwemali, izixhobo ezivela kwimali kunye nabanamatyala orhwebo. Iqumrhu lifaka imali ezinkozo kuphela kwiibhanki ezinkulu ezinokuma okuphezulu kwetyala kunye nokuthintela ukubonakaliswa kulo naliphi na iqela elichasayo.

Akukho mida yamatyala idluliweyo ngeli xesha lokunikwa kwengxelo, kwaye abaphathi abalindelanga nayiphi na ilahleko ekusebenzeni ngokungalinganiyo ngala maqabane.

Ukuvezwa okuphezulu kumngcipheko wetyala.

Ukuvezwa kwequmrhu kumngcipheko wetyala ngokubhekisele kwimali-mboleko kunye nokufumanekayo kuthintelwe kwiimali ezikwi-balance sheet.

Umngcipheko wentengiso

Iqumrhu alibekakanga emngciphekweni wentengiso, ngenxa yokuba kuye kwafuneka lihlawule bonke ababolekisi kwiintsuku ezingama30 zokufumana i-invoyisi njengoko kufunwa yimimiselo kanondyebo kunye nePFMA.

Amanqaku eeNgxelo zeMali zoNyaka

Amanani eRandi lamawaka

12. Ulawulo lomngcipheko (iyaqhutywa)

Umngcipheko wenzala

Iprofayile yomngcipheko wequmrhu iqukethe imali-mboleko engaguquguqukiyo kunye nomyinge ojikelezayo, iibhalansi zebhanki eziveza iqumrhu kwixabiso elifanelekileyo lenzala kunye nomngcipheko wenzala wokungena kwemali onokushwankathelwa ngolu hlobo lulandelayohe:

Ii-asethi eziyimali

Urhwebo nezinye izinto ezifunyanwayo zikwinqanaba elimiselweyo. Abaphathi balawula umngcipheko kumyinge wenzala ngokuthetha-thethana ngamazanga enzuzo kwimali mboleko edadayo kwaye apho kunokwenzeka khona basebenzise imali mboleko emiselweyo.

Ulawulo lukwanomgaqo-nkqubo olungelelanisa inzala kwimali mboleko yeeasethi kunye nenzala ehlawulwa kumatyala.

Umngcipheko wenzala yokungena kwemali

Isixhobo sezezimali

	Okutya- lwayo kunyaka nga- phantsi konyaka	Okutya- lwayo kunyaka ukuya kwemi- bini	Okutya- lwayo kwimi- nyaka emibini ukuya kwemi- thathu	Okutya- lwayo Kwimi- nyaka emithathu ukuya kwemi- thathu	Okutya- lwayo emva kwemi- nyaka emi- hlanu
Imeko eziqhelekileyo zetyala Imali kumaziko akhoyo ebhanki	317	-	-	-	-
Ukuhlawulwa -Imigaqo eyandisiweyo yetyala	-	-	-	-	-
Imali iyonke	317	-	-	-	-
Okudlulileyo okutyalwayo kodwa akubonelelwanga	-	-	-	-	-

Amanqaku eeNgxelo zeMali zoNyaka

13. Umahluko kuhlalo-lwabiwo mali

Umahluko kwizinto eziphathekayo phakathi kohlalo-lwabiwo mali kunye neyona mali

Uhlengahlengiso kuhlalo-lwabiwo mali:

Kunyaka-mali wama2020/21 uhlalo-lwabiwo mali lwehlisiwe ngeR118 000, ukusuka kuhlalo-lwabiwo mali lokuqala lwamaR297 000 ukuya kuhlalo-lwabiwo mali oluhlengahlengisiweyo lweR179 000. Oku kubangelwe ikakhulu kukuhla kwentlawulo edlulisiweyo evela kwiSebe leMicimbi yeNkcubeko neMidlalo ebangelwe yimpembelelo yeCOVID-19.

13.1 Enye ingeniso evela kuthengiselwano olungatshintshiswanga

Kunyaka-mali wama2020/21 uhlalo-lwabiwo mali lwehlisiwe ngeR118 000, ukusuka kuhlalo-lwabiwo mali lokuqala lwamaR297 000 ukuya kuhlalo-lwabiwo mali oluhlengahlengisiweyo lweR179 000. Oku kubangelwe ikakhulu kukuhla kwentlawulo edlulisiweyo evela kwiSebe leMicimbi yeNkcubeko neMidlalo ebangelwe yimpembelelo yeCOVID-19.

13.2 Enye ingeniso evela kuthengiselwano olungatshintshiswanga

Umahluko ubangelwe ngumnikelo weGRAP 23/uhlengahlengiso lweendleko zomsebenzi olwenzelwe inkonzo yesisa efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Jonga inqaku lesi8 ngeenkcukacha.

13.3 Imirhumo yamalungu

Umahluko ubangelwe ukunciphisa ixesha lokuhlangana.

13.4 Iindleko gabalala

Umahluko ubangelwe ngumnikelo weGRAP 23/uhlengahlengiso lweendleko zomsebenzi olwenzelwe inkonzo yesisa efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Jonga inqaku lesi8 ngeenkcukacha.

14. Intsebenzo kweBBBEE

Iinkcukacha zokuthobela uMthetho weB-BBEE zibandakanyiwe kwingxelo yonyaka phantsi kwecandelo elibizwa ngokuba yiB-BBEE.

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