



URhulumente  
weNtshona Koloni



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



IKomiti yeeLwimi yeNtshona Koloni

**INgxelo yoNyaka**  
2022/2023



# IZIQUULATHO

## **ISIGABA A: IINKUKACHA NGOKUBANZI**

1.	IINKUKACHA NGOKUBANZI NGELI QUMRHU	3
2.	ULUHLU LWEZISHUNQUELELO NEZIFINYEZO	4
3.	IMBULAMBETHE KASIHLAGO	5
4.	ISISHWANKATHETO SEGUNYA ELINOXANDUVA	6
5.	INTETHO YOKUTHABATHA UXANDUVA KUNYE NESIQINISEKISO SOKUCHANEKA KWENGXELO YONYAKA	7
6.	ISIMO NGOKWESICWANGCISOQHINGA	8
6.1.	Imbono	8
6.2.	Umnqophiso	8
6.3.	Imigqaliselo	8
7.	IZIGUNYAZISO NGOKWEMITHETO KWANEZINYE IZIGUNYAZISO	8
8.	ISIMO SESEBE	12

## **ISIGABA B: IINKUKACHA NGENTSEBENZO**

1.	INGXELO YOMPICOTHIZINCWADI: IINJONGO EBEZIMISELWE KWANTLANDLOLO	13
2.	UHLALUTYO LWEMEKO	13
2.1.	Imeko yokuhanjisa kweenkonzo	13
2.2.	Imeko yequmrhu	14
2.3.	linguqu ezingundoqo kwimigaqonkqubo neenguqu kwimithetho	14
2.4.	Inkqubela eya ekuzuzeni kwefutha neziphumo kumaqumrhu	14
3.	IINKUKACHA NGENTSEBENZO YEENKQUBO ZELI QUMRHU	15
3.1.	Inkqubo: iKomiti yeeLwimi yeNtshona Koloni	16
4.	UKUQOKELELWA KWENGENISO	17
5.	UTYALOMALI OLUKHULU	17

## **ISIGABA C: EZOLAWULO**

1.	INTSHAYELELO	18
2.	IIKOMITI ZEPOTFOLIYO (UKUBA UKHO)	18
3.	IGUNYA ELILAWULAYO	18
4.	IGOSA ELINOXANDUVA	19
5.	ULAWULO LOMNGCIPHEKO	22
6.	ICANDELO LOLAWULO LWEZANGAPHAKATHI	25
7.	UPHICOZINCWADI LWEZANGAPHAKATHI NEEKOMITI ZOPHICOZINCWADI	25
8.	UKUTHOTYELWA KWEMITHETO NEMIMISELO	26
9.	UBUQHOPHOLOLO NORHWAPHILIZO	26
10.	UKUNCITSHISWA KONGQUZULWANO	27
11.	UMGAQO WOKUZIPHATHA	27
12.	IMIBA YOKHUSELEKO LWEMPILO NEYENDALO YOKUNGQONGILEYO	27
13.	UNOBHALA WENKAMPANI/WEBHODI (UKUBA UKHO)	27
14.	UXANDUVA LWEZOLUNTU	27
15.	INGXELO YEKOMITI YOPHICOZINCWADI	28
16.	IINKUKACHA NGOKUTHOTYELWA YEB-BBEE	30

<b>ISIGABA D: ULAWULO LWEMIBA YABASEBENZI</b>	<b>31</b>
1. INTSHAYELELO	31
2. IINKCUKACHAMANANI EZINGOKUBEKWA KWELISO KWIMIBA YABASEBENZI	31
<b>ISIGABA E: INGXELO YOTHOTYELO LWEPMF</b>	<b>32</b>
1. INCKITHO ENGEKHO MTHETHWENI, ENGENAZIQHAMO NEYILAHLEKO KUNYE NOKULAHLEKELWA KWEZINTO EZIBAMBECAYO	32
1.1. Inkcitho engekho mthethweni	32
1.2. Inkcitho engenaziqhamo neyilahleko	34
1.3. Udizo olongezelelwego olunxulumene nelahleko yezinto eziphathekayo ngokwePFMA iCandelo 55(2)(b)(i) &(iii))	35
2. UKUHLAWULWA KWABABONELELI EMVA KWEXESHA/ OKANYE BANGAHLAWULWA	36
3. ULAWULO LWEKHONKCO LONIKEZELO	36
3.1. Intengo ngenye indlela	36
3.2. Ulwahlulo nokwandiswa kwekhontrakthi	36
<b>ISIGABA F: IINKCUKACHA NGEZEMALI</b>	<b>37</b>
1. INGXELO YOMPICOTHIZINCWADI WANGAPHANDLE	37
2. INGXELOMALI YONYAKA	41

# ISIGABA A: IINKCUKACHA NGOKUBANZI

## 1. IINKCUKACHA NGOKUBANZI NGELI QUMRHU

<b>IGAMA ELIBHALISIWEYO:</b>	IKomiti yeeLwimi yeNtshona Koloni
<b>INOMBOLO YOKUBHALISWA:</b>	Ayikho
<b>IDILESI EBONAKALAYO:</b>	ISakhiwo iProtea Assurance eGreenmarket Square eKapa 8000
<b>IDILESI YEPOSI:</b>	Private Bag X9067 eKapa 8000
<b>(I)INOMBOLO YOMNXEBA:</b>	+27 21 483 3889
<b>IDILESI YE-IMEYILE:</b>	DCAS.Language@westerncape.gov.za
<b>IDILESI YEWEBHUSAYITHI:</b>	www.westerncape.gov.za/dept/cas
<b>ABAPICOTHIZINCWADI BANGAPHANDLE:</b>	uMphicothizincwadi Jikelele woMzantsi Afrika 19 ePark Ln eMilnerton eKapa 7 441
<b>IBHANKI:</b>	Nedbank UMgangatho 5 eNedbank Clock Tower V&A Waterfront eKapa 8001
<b>INKAMPANI/ UNOBHALA WEBHODI</b>	Akukho

## 2. ULUHLU LWEZISHUNQUELO/IZIFINYEZO

<b>AA</b>	IGunya eliNika iNgxelo
<b>AO</b>	IGosa eliNika iNgxelo
<b>AGSA</b>	UMphicothincwadi woMzantsi Africa
<b>AFS</b>	IiNgxelo zeMali zoNyaka
<b>B-BBEE</b>	INkqubo yokuXhotyiswa kwaBantu abaMnyama ngokoQoqosho
<b>CD</b>	UMLawuli oyiNtloko
<b>CFO</b>	IGosa eliyiNtloko lezeMali
<b>DCAS</b>	ISebe leMicimbi yeNkcubeko neMidlalo
<b>DotP</b>	ISebe leNkulumbuso
<b>ECM</b>	ULawulo loMxholo ngokwezoBuchwepheshe
<b>ERM</b>	ULawulo loMngcipheko kwiQumrhu
<b>ERMECO</b>	ULawulo loMngcipheko kwiQumrhu neKomiti yokuziPhatha
<b>GRAP</b>	INkqubo yoGcinozincwadi eyamkelwe ngokuphangaleleyo
<b>ISA</b>	IMigangatho yaMazwe ngaMazwe yoPhicothozincwadi
<b>MEC</b>	ILungu leBhunga loLawulo
<b>MTSF</b>	ISikhokelo sesiCwangcisoqhinga sesiGaba esiPhakathi
<b>NID</b>	IZiko leSizwe labaNgevayo
<b>PAA</b>	UMthetho woPhicothozincwadi kumaQumrhu oMbuso
<b>PanSALB</b>	IBhodi yeeLwimi zoMzantsi Afrika
<b>PERMPS</b>	UMgaqonkqubo nesiCwangcisoqhinga soLawulo loMngcipheko kwiPhondo
<b>PFMA</b>	UMthetho woLawulo IweMali kaRhulumente
<b>PLC</b>	IKomiti yeeLwimi yePhondo
<b>POPIA</b>	UMthetho woKhuseleko IweeNkcukacha zaBantu, ka2013
<b>PSP</b>	IsiCwangciso-qhingga sePhondo
<b>SASL</b>	ULwimi lokuThetha ngeZandla lwaseMzantsi Afrika
<b>SCM</b>	ULawulo IweTyathanga leeNtengo
<b>Scopa</b>	IKomiti eMiyo kwiiAkhawunti zoMbuso
<b>SGBs</b>	AmaBhunga oLawulo eZikolo
<b>VIPs</b>	IMiba ePhambili ePhefumlelw nguMbomo
<b>WCG</b>	URhulumente weNtshona Koloni
<b>WCLC</b>	IKomiti yeeLwimi yeNtshona Koloni

### 3. IMBULAMBETHE KASIHALO

Ngokusetyenziswa kweelwimi ezininzi ezahlukeneoyo, uMgaqonkqubo weeLwimi weNtshona Koloni ukhuthaza ubunye boluntu nomanyano oluqinileyo. Esi sicwangcisoqhinga sixhasa amaphulo eBatho Pele kwaye sihambelana noMthetho weeLwimi wePhondo leNtshona Koloni, wesi13 ka1998. IKomiti yeeLwimi yeNtshona Koloni (WCLC) ikhuthaza ukusetyenziswa kweelwimi ezininzi kunye nokufikelela ngokulinganayo kwiinkcukacha nolwazi kuze kuphuculwe ukuhanjisa kweenkonzo ukuze zifikeleleke kubahlali.



Ukwandisa ulwazi nokukhuthaza unxibelelwano, iKomiti isebeenzele ukukhuthaza nokuphuhlisa uLwimi lokuThetha ngeZandla loMzantsi Afrika kunye neelwimi zesintu kuluntu lwaseNtshona Koloni. Oku kunceda ekuphumezeni iinjongo ezichazwe kwisiCwangciso soMsebenzi woNyaka (APP) 2022/23. I-WCLC isebeenza rhoqo isungula iindlela ezintsha zokusebenza nokusinga kunye namahlakane ethu, afana nePanSALB, ukuqinisekisa ukuba siphubekeka nokwenza umahluko kubomi babo sihambisa inkonzo kubo. Uhlelo olutsha lwencadana yesiNama lupapashiwe kwaye lahanjisa neUSB ukuze lufikeleleke. Le ncwadana inenguqulelo zesiNgesi nesiBhulu ecaleni kolwimi lwesiNama.

Ndingwenela ukwenza ukubulela uMphathiswa weMicimbi yeNkcubeko neMidlalo kunye neSebe ngentebeko abayibonakalise iKomiti. Okokugqibela, ndifuna ukuthatha eli thuba ndibulele Amalungu eKomiti ngegalelo lawo kumanyano loluntu lweelwimi eNtshona Koloni.

**nguNksz. Genevieve Lentz  
USihlalo  
31 kweyeThupha ka2023**

## 4. ISISHWANKATHETO SEGUNYA ELINKA INGXETO (AA)

Ingxelo yoNyaka ka2022/23 yeKomiti yeeLwimi yeNtshona Koloni inikwe ngokuhambelana neemfuno zeCandelo 55 (1) loMthetho woLawulo IweMali kaRhulumente (PFMA), uMthetho 1 ka1999.

Ebudeni bonyaka ophantsi kovavanyo, iKomiti iluphumezile ugunyaziso lwayo njengoko bekufunwa yiNtshona Koloni uMthetho weeLwimi wePhondo, 13 ka1998. IKomiti iqinisekise ukuthotyelwa koMgaqonkqubo weeLwimi weNtshona Koloni othi iPhondo kufuneka lixhobise kwaye liqinisekise abantu abathetha iilwimi ezazifudula zisingelwe phantsi, linike ulwazi ngeemfuno zabantu abangevayo ngendlebe kwaye kuqhubele phambili ukusetyenziswa kweelwimi ezazifudula zisetyenziswa eNtshona Koloni, njengezabaThwa noNoqhakancu. Imisebenzi yeKomiti kunya kamali ka2022/23 ibonisa ukuzibophelela kwayo ekuphunyzenzi ngokupheleleyo isigunyaziso sayo. IKomiti iphumeze ngokugqithisileyo imisebenzi ibijolise kuyo ngokunxulumene nemisebenzi ebeka iliso ekuphunyezweni koMgaqonkqubo weeLwimi weNtshona Koloni kanye neeprojekthi ezikhuthaza iilwimi zesintu.

Ngaphandle kohlahlo lwabiwomali lokusebenza oluncinci, imingeni etha yavelaiye yavelelwanenxa yokusetyenziswa kwemodeli yothungelwano olulawulwayo, kanye neKomiti yokwabelana ngamaphulo adibeneyo noDCAS kanye neminye imibutho ekwinkalo yowlimi, nto leyo efuna indibano yezixhobo zokusebenza ezinqongopeheleyo zokuphumeza. Ifuthe lokurhoxa kwelungu elingeva ngeendlebe kwiKomiti liye laphazamisa umanyano kanye nobuchwepeshe eli lungu belisia nabo ekukhuthazeni iSASL.

Le ngcaciso ingezantsi yezemali inika isishwankathelo ngezemali neendlela zencitho yeKomiti.

Inkqubo	2022/23			2021/22		
	Uhlahlo lwabiwomali	Eyona nkcitho	(Engaphezulu)/ Engaphantsi inkcitho	Uhlahlo lwabiwomali	Eyona nkcitho	(Engaphezulu)/ Engaphantsi inkcitho
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
liMpahla kanye neeNkonzo	454	427	27	179	164	15
Iyonke	454	427	*27	179	164	15

\* umahluko ubangelwe kukwehla kweentlawulo zophicothozincwadi ngenxa yotshintsho kulwakhiwo lophicothozincwadi

IKomiti khange ingene kwinkcitho engagunyaziswanga, engenanuzo, okanye eyilahleko ngeli xesha liphantsi kovavanyo. Akho misebenzi iyekwayo kwaye akukho misebenzi mitsha yaziswayo. Kusetyenziswe zonke iinkqubo zeSCM ukuze kuthintelwe inkcitho engafanelekanga kwaye zange kubekho mingeni mikhulu efunyenweyo kwiSCM.



nguNksz. Genevieve Lentz

Egameni leGunya eliNika iNgxelo

31 kweyeThupha ka2023

## 5. INTHETHO YOKUTHABATHA UXANDUVA KUNYE NESIQINISEKISO SOKUCHANEKA KWENGXELO YONYAKA

Ngolwazi lwam kune nenkolelo yam, ndiqinisekia oku kulandlayo:

- Zonke iinkcukacha nemali edizwe kwiNgxelo yoNyaka iyahambelana neengxelo zemali zonyaka eziphipothiweyo nguMphicothizincwadi Jikele.
- INgxelo yoNyaka iphelele, ichanekile kwaye akukho nto ishiyiweyo.
- INgxelo yoNyaka ilungiswe ngokuhambelana nezikhokelo zeNgxelo yoNyaka njengoko ikhutshwe nguNondyebo weSizwe.
- liNKcazeloz eMali zoNyaka (iSigaba E) zilungiswe ngokungqinelana nemigangatho yeGRAP esebenza kwiQumrhu likaRhulumente.
- IGosa elinoXanduva kulindeleke lithathe uxanduva lokulungisa iiNKcazeloz eMali zoNyaka kune nokugweba okwenziwa kolu lwazi.
- IGosa elinoXanduva linoxanduva lokuseka nokuphumeza inkqubo yolawulo Iwangaphakathi, eyilelwe ukunika isiqinisekiso esinegqiqo malunga nokuthembeka kweenkcukacha zokwenzikwa komsebenzi, ulwazi lwabasebenzi kune neengxelo zemali zonyaka.
- Abaphicotizincwadi bangaphandle babandakanye ngokuvakalisa ulovo oluzimeleyo kwiingxelo zemali yonyka.
- Ngokolovo lwethu, iNgxelo yoNyaka iveza ngokufanelekileyo imisebenzi, iinkcukacha zokusebenza, iinkcukacha zabasebenzi kune nemicimbi yezemali yeQumrhu likaRhulumente kuynakamali ophele nge31 kweyeKwindla ka2023.

Owenu othembekileyo



**nguNksz. Genevieve Lentz  
Egameni leGosa elinoXanduva  
31 kweyeThupha 2023**

## 6. ISIMO NGOKWESICWANGCISOQHINGA

### 6.1. Imbono

Kukuxhotyiwa kwabo bonke abemi beNtshona Koloni ngokolwimi; ukuvuselewa kwesidima somntu ngokuhloniphana ngokolwimi kwanokuphakanyiswa kokusetyenziswa kweelwimi ezahlukeneyo.

### 6.2. Umnqophiso

Kukuhlola ukusetyenziswa kweelwimi ezintathu ezisesikweni zeNtshona Koloni; kukuhlola ukumiselwa koMgaqonkqubo weeLwimi weNtshona Koloni kwanokunikezela iingcebiso kuMphathiswa othwaliswe uxanduva lwemiba yeelwimi kwakunye neBhodi yeelwimi yoMzantsi Afrika (iPanSALB) kwimiba yowlwimi kweli Phondo, okanye echaphazela lona.

### 6.3. Imigqaliselo

INkathalo, Isakhono, ukuThatha uXanduva, Isidima, iiMbono ezintsha kunye nokuSabela.

## 7. IZIGUNYAZISO NGOKWEMITHETHO NEZINYE

IKomiti yeeLwimi yeNtshona Koloni iliqumrhu leshedyuli 3C ngokwemigaqo yoMthetho woLawulo IweMali kaRhulumente, ka1999.

### 7.1 Izigunyaziso ngokoMgaqosiseko

ICandelo	Ingcaciso
<b>UMgaqosiseko weRiphabhlikhi yoMzantsi Afrika, ka1996</b>	
ICandelo 6 (3), (4) kunye no-(5): ULwimi	<p>URhulumente weNtshona Koloni kufuneka, ngokomthetho nangezinye iindlela, alawule kwaye abeke iliso ekusetyenzisweni kweelwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufuneka zinambithe ukulingana kwaye kufuneka ziphathe ngokulinganayo. IWCLC isebezisana nePanSALB ukukhuthaza iilwimi ezintathu zaseburhulumenteni zePhondo nokwenza iimeko zokupuhhliswa nokusetyenziswa kweelwimi zesiKhoi, isiNama nesiSan noLwimi lokuThetha ngeZandla loMzantsi Afrika.</p> <p>IWCLC, ngentsebenziswano neSebe leMicimbi yeNkcubeko neMidlalo, inoxanduva lokuhlola nokuvavanya ukuphunyezwu koMgaqonkqubo weeLwimi weNtshona Koloni, owamkelwa ngo2001, kwaye kufuneka inike ingxelo kwiPalamente yePhondo leNtshona Koloni ngesi sigunyaziso kube kanye ngonyaka. IDCAS yongamela iWCLC kwaye inika iKomiti inkxaso kwezelawulo nakwezemali.</p>
ICandelo 30: ULwimi nenkcubeko	IWCLC iququzelela amathuba kabantu baseNtshona Koloni ukuba basebenzise amalungelo abo olwimi nenkcubeko ngokusebenzisa iinkqubo neeprekthi eziponisayo nezixhasayo.
ICandelo 31: Uluntu Iwenkcubeko, inkolo neelwimi	IWCLC kufuneka iqinisekise ukuba iinkqubo zayo neeprekthi ziyayihlonipha iyantlukwano kwinkcubeko yabantu baseNtshona Koloni.
ICandelo 41: Imithethosiseko karhulumente osebenzisanayo nobudlelwane phakathi koorhulumente	IWCLC isebezisana nawo onke amanqanaba aseburhulumenteni ekufezeekiseni igunya labo.

ICandelo	Ingcaciso
<b>UMgaqosiseko weRiphabhlikhi yoMzantsi Afrika, ka1996</b>	
IShedyuli 4: lindawo ezisebenza ngokufanayo kwezomthetho kuzwelonke nakwiphondo	Ngokumalunga nomgaqo-nkqubo weelwimi kunye nokulawulwa kweelwimi ezisemthethweni kangangokuba imiqathango yecandelo lesi6 loMgaqosiseko icacisa gca ukuba ngumthetho kwiPalamente yePhondo leNtshona Koloni, iWCLC isebenza ngokusondeleyo neSebe leMidlalo uBugcisa neNkcubeko lesizwe kunye namacandelo karhulumente anxulumene nemicimbi yomgaqonkqubo weelwimi.
ICandelo 195: linqobo ezisemgangathweni ezisisiseko kunye nemithetho-siseko elawula ulawulo lukarhulumente	Amagosa eDCAS anoxanduva lokwenza umsebenzi weWCLC kufuneka aqinisekise ukusetyenziswa kwezixhobo ngendlela efanelekileyo, yoqoqosho nesebenzayo. linkqubo ezenziweyo kwicandelo likarhulumente kufuneka zivelise ezona zibonelelo ngeyona ndleko iphantsi.
<b>UMgaqosiseko weNtshona Koloni, ka1997 (uMthetho 1 ka1998)</b>	
ICandelo 5	<p>Ukulungiselela uRhulumente weNtshona Koloni:</p> <p>(a) iilwimi ezisemthethweni, isiBhulu, isiNgesi nesiXhosa kufuneka zisetyenziswe; kwaye</p> <p>(b) iilwimi zifumana inqanaba elilinganayo.</p> <p>IWCLC kufuneka ihlole ukusetyenziswa kwesiBhulu, isiNgesi nesiXhosa eNtshona Koloni.</p> <p>IWCLC kufuneka kwakhona isebezise amanyathelo asebezisekayo nancomekayo ukunceda ukuphakamisa umgangatho nokuqhubela phambili ukusetyenziswa kweelwimi zesintu zaseNtshona Koloni ubume bazo kunye nokusetyenziswa bekunciphile ngokwembali.</p>
ICandelo 81(d)	URhulumente weNtshona Koloni kufuneka amkele kwaye aphumeze imigaqonkqubo yokukhuthaza kunye nokugcina intlalontle yabantu beNtshona Koloni, kubandakanya nemigaqonkqubo ejolise ekufezekiseni ukukhuthazwa kwentlonipho yamalungelo enkcubeko, inkolo noluntu lolwimi eNtshona Koloni.

## 7.2 Izigunyaziso ngoMthetho

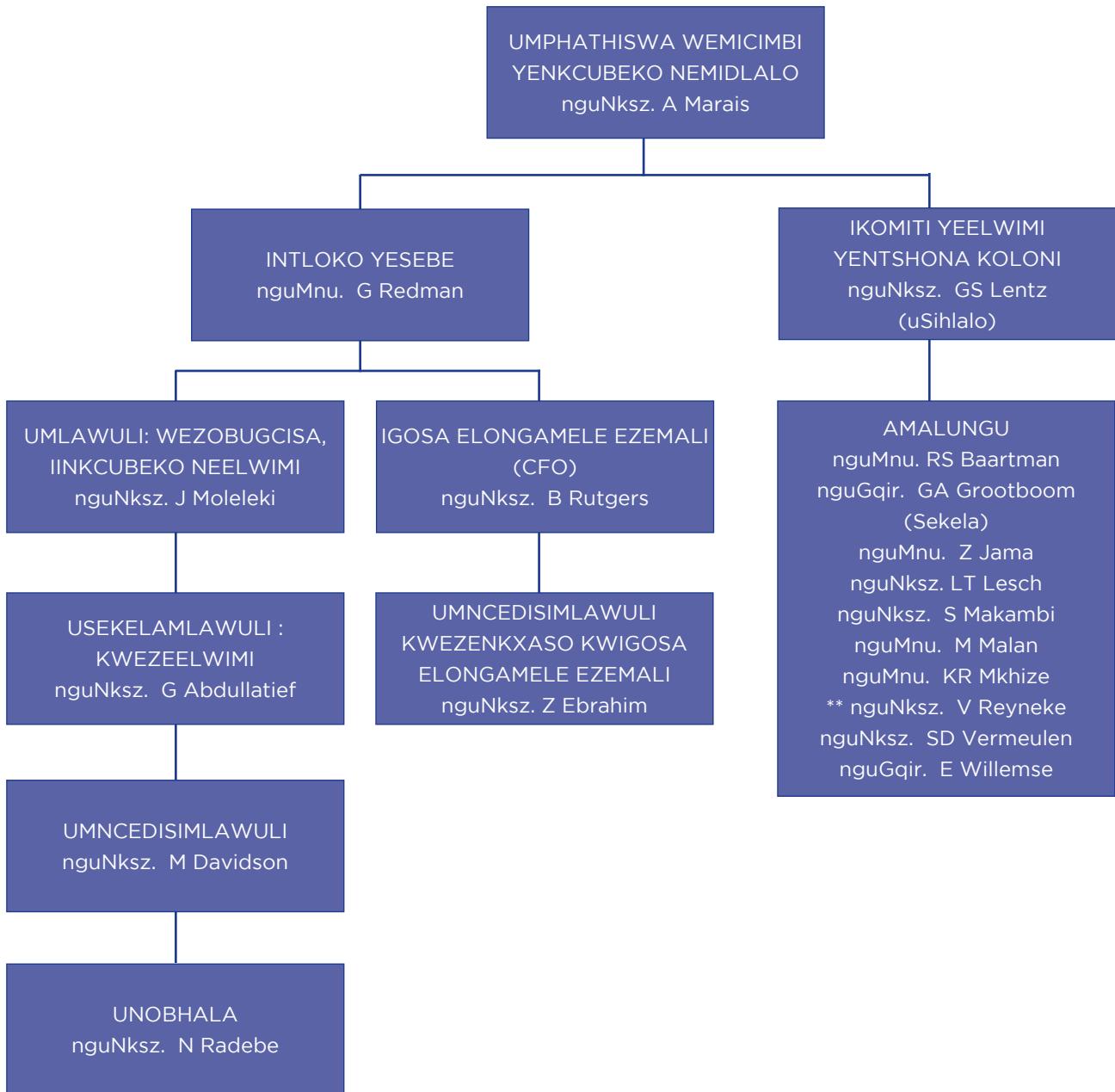
UMthetho	Irefrensi	Ingcaciso
IPan South African Language Board Act	uMthetho 59 ka1995	IWCLC yamkelwa yiBhodi yeeLwimi zonke zoMzantsi Afrika. Phakathi kwezinye izinto, lo Mthetho ufuno ukuba iBhodi yeeLwimi zonke zoMzantsi Afrika iseke ikomiti yeelwimi yephondo (PLC) kuwo onke amaphondo. I-PanSALB yeNtshona Koloni PLC yasekwa kweyeThupha ka2019.
IProtection of Personal Information Act (POPIA)	uMthetho 4 ka2013	<p>Lo Mthetho uphakamisa ukukhusela kweenkcukacha ezingomntu ekuthi kusetyenzwe ngazo ngamaqumrhu oluntu nawabucala; ukuzisa imiqathango ethile ngenjongo yokumisela izidingo ezingundoqo ekusetyenzisweni kweenkcukacha ezingomntu. Ngapha koko, lo Mthetho umisela ukusekwa koMqulunqi Weenkukacha ngenjongo yokusebeniza amagunya athile ze abe noxanduva oluthile ngelixa esenza nemisebenzi ethile ngokwemigaqo yalo Mthetho kwanowePromotion of Access to Information Act, ka2000.</p> <p>Lo Mthetho ukwabonelela nangamagunya okukhutshwa kweekhowudi zokuziphatha; amalungelo oluntu ngokuphathelele kunxibelewano olunobuzaza ngokwezobuchwepheshe kwakunye neenkqubo zokuthatyathwa kwezigqiblo ezizelayo; ukumisela ukutyhutyha kweenkcukacha ezingoluntu ngaphaya kwemida yeRiphabhlikhi; kwanokumisela iimeko ezichaphazelekayo.</p>

UMthetho	Irefrensi	Ingcaciso
IPublic Finance Management Act (PFMA)	uMthetho 1 ka1999	IWCLC kufuneka ingenise iingxelo zekota nezonyaka ngokunikezelwa kwendlela yokusebenza kunye neengxelomali eziphicothiweyo ngokusekwe kokujoliswe kwiinjongo zonyakamali ngamnye.
ITraditional and Khoi-San Leadership Act	uMthetho 4 ka2013	<p>Lo Mthetho unikezela ngamagunya:</p> <ul style="list-style-type: none"> <li>Okunikwa ingqalelo kuluntu lwemveli labaThwa noNoqhakancum izikhundla zobunkokheli kwanokuyekiswa koko kunakanwa;</li> <li>Ukunakwa, ukumiselwa, imisebenzi, iindima kunye nolawulo lwamabhunga obukumkani okanye obukumkanikazi, amabhunga aphezulu kwezelawulo lwemveli, amabhunga olawulo lwemveli, amabhunga abaThwa noNoqhakancu;</li> <li>Ukumiselwa, ukuqulunqwa kwakunye nokusebenza kweNdlu yeSizwe yeeNkokheli zeMveli zabaThwa noNoqhakancu;</li> <li>Ukumiselwa kwezindlu zamaphondo zeenkokheli zemveli zabaThwa noNoqhakancu;</li> <li>Ukumiselwa nokuqulunqwa kwezindlu zeengingqi zeenkokheli zemveli nezabaThwa noNoqhakancu;</li> <li>Ukumiselwa nokusebenza kweKomishoni yeMicimbi yabaThwa noNoqhakancu;</li> <li>Ikhowudi yokuziphatha yamalungu eNdlu yeSizwe, izindlu zamaphondo, izindlu zemimandla kunye nawo onke amabhunga eenkokheli zemveli nezabaThwa noNoqhakancu; kunye</li> <li>Namagunya okumisela kaMphathiswa naweeNkulumbuso.</li> </ul>
I-Use of Official Languages Act	uMthetho 12 ka2012	Lo Mthetho usebenza ngokukodwa kumasebe esizwe, amaqumrhu karhulumente kazwelonke nakumashishini karhulumente wesizwe. Ukuba imiba yalo Mthetho ibinokuba nefuthe kumgaqo-nkqubo wolwimi kunye nokusebenza eNtshona Koloni, iWCLC ibiya kuba namagunya lokudlala indima.
IWestern Cape Provincial Languages Act	uMthetho 13 ka1998	<p>IWCLC kufuneka, phakathi kwezinye izinto:</p> <ul style="list-style-type: none"> <li>Ihlole ukusetyenziswa kwesiBulu, isiNgesi kunye nesiXhosa nguRhulumente weNtshona Koloni;</li> <li>Yenze izindululo kuMphathiswa wePhondo (oliLungu leBhunga eloNgomeleyo) kwaknakwiPalamente yePhondo ngayo nayiphi na</li> <li>imithetho esacetywayo nesele ikho, iinkqubo kunye nemigaqo-nkqubo echaphazel ulwimi kwiNtshona Koloni;</li> <li>Iphakamise ngomdla umgaqo wokusetyenziswa kweelwimi ezahlukeneyo;</li> <li>Iphakamise ngomdla ukupuhhliswa kweelwimi zemveli ebezikhe zasengelwa phantsi;</li> <li>Icebise uMphathiswa wePhondo kwakunye neKomishoni yeNkcubeko kwiNtshona Koloni kwimiba yeelwimi ePhondweni; kwakunye</li> <li>Icebise iPanSALB kwimiba yeelwimi kwiNtshona Koloni..</li> </ul>
IPreferential Procurement Policy Framework Act, 2000	uMthetho 5 ka2000	Ukuphumeza icandelo 217(3) loMgaqosiseko ngokubonelela ngesikhokelo sokuphunyezwka komgaqonkqubo ocamngcwe kwicandelo 217(2) loMgaqosiseko.

### 7.3 Izigunyaziso ngokwemigaqonkqubo

UMgaqonkqubo	Inkcazelo
Isikhokelo soMgaqonkqubo weeLwimi zeSizwe (2003)	Lo mqaqo-nkqubo ubonelelangesikhokelosesizwesokusetyenziswakwezibonelelo zoMgaqosiseko nezigunyaziso zowisomthetho kuwo onke amaziko karhulumente, kubandakanywa neKomiti yeeLwimi yeNtshona Koloni. Ukwabeka imigaqo kunye nezicwangciso zokuphumeza ekufuneka zilandelwe.
UMgaqonkqubo weeLwimi zeNtshona Koloni (owapapashwa kwiGazethi yePhondo njengePN 369/2001 yange27 kweyeNkanga ka2001)	IWCLC inyanzelekile ukuba ibeke iliso kwinkqubo yokumiselwa kwalo mgaqonkqubo.
IGunya lezeMali	Ugunyaziso Iwamagunya olukhutshwe liGosa elinoXanduva ngokwemiqathango yamacandelo ePublic Finance Management Act, ka1999.
Abathunywa boLawulo IweNtengo	Ugunyaziso Iwamagunya olukhutshwe liGosa elinoXanduva ngokwemiqathango yamacandelo ePublic Finance Management Act, ka1999.
ISakhelo sezinto eziPhathekayo	IGosa elinoXanduva kufuneka lipuhhlise kwaye livumelane nesicwangcisonkqubo semigangatho eyamkelekileyo yezinto eziphathekayo kunye nokubaluleka kweGunya eliLawulayo ngokubonisana nabaphicotizincwadi bangaphandle.
UMvuzo wamaLungu	Ukuququzelela iintlawulo kumalungu eWCLC atyunjelwe ukuya kwiinkomfa, iiprojekthi, iintlanganisokunye neendibani zocweyo egameni leQumrhu.
ULawulo loMngcipheko woShishino	Ukuphumeza iimfuno zePublic Finance Management Act, uMthetho ka1999, iCandelo 51(1)(a)(i) elithi iGosa elinoXanduva kufuneka liqinisekise ukuba iQumrhu linenkqubo esebezayeo necacileyo yolawulo lemali nomngcipheko kunye nolawulo lwangaphakathi.
UMgaqonkqubo woLawulo IweNtengo	Ukulawula ulawulo Iwekhonkco lezibonelelo kwiqumrhu.

## 8. ISIMO SESEBE



\*\*UNksz. V Reyneke uye warhoxa nge30 kweyoMsintsi ka2022.

# ISIGABA B: IINKUKACHA NGENTSEBENZO

## 1. INGXELO YOMPHICOTHIZINCWADI OYINTLOKO: IINJOONGO EBESEZICWANGCISIWE

I-AGSA okwangoku yenza iinkqubo eziyimfuneko kwingcaciso yokwenziwa komsebenzi ukunika ingxelo ngeziphumo zezinto eziphathekayo.

Jonga kwiphepha lama40 kwiNgxelo yoMphicothizincwadi Jikelele, epapashwe kwisiGaba F: iiNcukacha IwezeMali.

## 2. UHLALUTYO LWEMEKO

### 2.1. Imeko yokuHanjisa kweeNkonzo

IKomiti iqbabile nokuphakamisa ukubaluleka kolwimi ngokuthi iphakamise, ze iqinisekise nokumiselwa koMgaqonkqubo weeLwimi weNtshona Koloni kanye nokukhuthaza ukubaluleka kweelwimi zesintu kanye noLwimi lokuThetha ngeZandla loMzantsi Afrika. Imigaqo yeKomiti yothethathethwano yazinziswa kwindela yothungelwano elawulwayo, ephawulwa ngentsebenziswano neminye imibutho ekwicandelo lokukhuthaza iilwimi eNtshona Koloni. Olu thethathethwano luvumele ukuxhathisa kwezixhobo zokusebenza ezidityanelweyo nobuchule ngenjongo yokuzama ukufikelela kwimpembelelo ezinzileyo nehambelana nobume bolwimi bephondo.

IKomiti ichophele imihlangano emithandathu ze ynza iphulo elinye lokusasaza ulwazi ngenjongo yokuhlolwa ukumiselwa koMgaqonkqubo weeLwimi zeNtshona Koloni iye yanawo namaphulo amathathu ebewephakamisa iilwimi zemveli.Zathi zazuze ka nangaphezulu iithagethi zala maphulo ngenxa yale nkqubo ikhankanywe ngentla apha yamatyathanga entsebenziswano.

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

### 2.2. Imeko yequmrhu

IKomiti Yeelwimi yeNtshona Koloni yamiselwa ngokwemigaqo yeCandelo 6 lomthetho iWestern Cape Provincial Languages Act, Nombolo 13, ka1998. Ngokwalo Mthetho, amalungu ale Komiti achongelwa ukuba kuyo isithuba seminyaka emithathu. Ubuninzi lishumi elinanye lamalungu anokuthi achongelwe kule Komiti. Amalungu ale Komiti achongwa ngokwenkqubo evuleleleyo yokuchongwa kanye nokudwelisa kwenani labachongwa abambalwa, ekhokelwa yiKomiti echaphazelekayo ekwiNdlu yoWisomthetho, oko kulandelwa kukuqashwa kwabo nguMphathiswa wePhondo. IKomiti ekhoyo ngoku yasekwa ngomhla woku1 kwegoMdumba ka2022 kwaye ixesha layo liya kuphela nge31 kwegoMqungu ka2025.

IKomiti le yiyo eligunyabantu lezoGcin-zincwadi kweli Qumrhu yaye ithwaliswe uxanduva lwayo yonke imiba echaphazela ezolawulo ngokwemigaqo yeCandelo 49 ukuya ku57 lomthetho iPublic Finance Management Act, ka1999. Kwathi kfafikelelwa kwisigqibo ngomhla we10 kwegoMdumba sokuba uSihlalo, ngokwemigaqo yeCandelo 56 lePFMA, uya kuzalisekisa uxanduva lokuba yiNgqonyela, egameni leli Qumrhu Loluntu.

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

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

Amalungu eKomiti ayingobasebenzi abasisigxina kwaye oku kanye nohlahlo lwbawomali oluncinane lweKomiti lubeka imida kumanani eeprojekthi iKomiti enokuthi igxile kuzo kwaye izenze. Ukurhoa kwelungu elingevayo kwiKomiti nako kudale isikhewu. Le mingeni iye yathomaliswa ngentsebenziswano kanye nenkxaso evela kwiCandelo leeNkonzo zeeLwimi kwiDCAS neminye imibutho yeelwimi, ngaloo ndlela ivumela iKomiti ukuba ifezekise igunya layo.

### 2.3. Uphuhliso lomgaqonkqubo ongundoqo kunye notshintsho lwemithetho

UMthetho osaYilwayo woLungiso weShumi elinesibhozo woMgaqosiseko [B1 - 2023] uveliswe ePalamente kwewyoMqungu yowama-2023. Lo Mthetho usaYilwayo ulungisa iCandelo 6(1) lo Mgaqosiseko woMzantsi Afrika, ka1996, uvumela ulwamkelo IweSASL njengolunye Iweelwimi ezisemthethweni zelizwe. Iza kudala iimeko ezisemgangathweni zokuqhubela phambili iSASLI kunye nokwazisa ngeemfuno zabangevayo. Esi sigqibo sibalulekileyo siya kuhambelana nokhuthazo IweKomiti ngokusetyenziswa Isasl kunye nemfuno zabangevayo.

### 2.4. Inkqubela eya ekuzuzekeni kwefuthe neziphumo zequmrhu

Iziphumo zale Komiti ezicwangcisiweyo ngokweSicwangcisoqhinga zibonakalisa ngezantsi apha, zidiza inkqubela ethethe yenziwa ekuzuzekeni kwesinikezelo zefuthe leKomiti.

Impembelelo yefuthe: IKomiti yeeLwimi yeNtshona Koloni ngemisebenzi yayo, izama ukuxhobisa abantu ngolwimi kwaye idale uluntu olunxulumeneyo nolubumbeneyo.

<b>Isiphumo 1</b>	Ngabemi abaxhotyisiweyo kwakunye noluntu lokuhlala ollunxulumeneyo nolubumbeneyo
<b>Isalathisi sesiphumo</b>	Kukuphakanyiswa nokupuhliswa kweelwimi zeNtshona Koloni kwakunye neelwimi zemveli ezisengelwe phantsi

Ngo2022/23, iKomiti ifake igalelo kwiSikhokelo seZiphumo zeSizwe zesiCwangcisoqhinga seThutyana eliNgephi lika2019-2024 ngokolu hlobo lulandelayo:

<b>Undoqo weMTSF</b>	<b>Igalelo leKomiti</b>
Undoqo 3: Imfundu, izakhono kunye nempilo	<p>Kukuphakamisa umgaqo wokusetyenziswa kweelwimi ezininzi kwiNtshona Koloningokuthi kwakhiwe amatyathanga okusebenzisana.</p> <p>Kukuphucula ubudlelwane bayo bokusebenzisana nePanSALB kunye namanye amaquamru nemibutho yeelwimi.</p> <p>Iphakamise uphuhliso kwakunye nokuvuselelwa kweelwimi zemveli ebezioloko zisengelwa phantsi</p> <p>Kunye noLwimi IwabaNgevayo ngeeNdlebe ngenjongo yokwandisa ulwazi</p> <p>kwanokukhuthaza unxibelewano ngezi Iwimi phakathi koluntu lokuhlala kwiNtshona Koloni.</p> <p>Yacebisa uMphathiswa kunye nePanSALB kwimiba yowlimi echaphazela iNtshona Koloni.</p> <p>Yabonisana namahlakani achaphazelekayo ze yahlala inolwazi ngemiba yezophando ephathelele kwiilwimi nechaphazrela eli phondo.</p>
Undoqo 6: Ukuhlanganiswa kwesizwe kwakunye noluntu lokuhlala olukhuselekileyo	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 IweZandla loMzantsi Afrika ngokweenqubo zalo.
Undoqo 7: I-Afrika neHlabathi elingcono	Ukuxhasa umanyano Iwengingqi nelizwekazi, iKomiti ibhiyozele kwaye yakhuthaza imihla ekhethekileyo yesizwe neyamazwe onke ukukhuthaza ukubandakanya kwezentlalo.

Isalathisi sesiphumo seKomiti sayamene neenkonzo neenkubo zeSebe leMicimbi yeNkcubeko nemMidlalo, elithi Iona libe layamene nooNdoqo abaPhefumlewe nguMbono wesiCwangciso-qhinga sePhondo sikaRhulumente weNtshona Koloni, ingakumbi ngokuphathelele kuVIP 1: uLuntu lokuHlala oluKhuselekileyo noluBumbeneyo kunye noVIP 3: ukuXhotyiswa koLuntu.

IsiCwangciso soLungiso sikaRhulumente weNtshona Koloni sigxile kwimisebenzi, ukukhuseleko nakwimpilo entle. Ukhuseleko kunye nempilo entle zibaluleke kakhulu kumsebenzi weKomiti. Ngenkuthazo noxhotyiso ngokolwimi Iweenkobe, iKomiti yenze igalelo kumathuba okuba abahlali baseNtshona Koloni balungise ubomi babo nobabanye, ukuqinisekisa ubomi obunentsingiselo nesidima, nto leyo eya kuthi idale uluntu olumanyeneyo ngekwentlalo.

### 3. IINKCUKACHA EZINGENTSEBENZO YEENKQUBO ZELI QUMRHU

#### 3.1 Inkqubo: IKomiti yeeLwimi yeNtshona Koloni

Injongo yeKomti yeeLwimi yeNtshona Koloni kukuhlola ukusetyenziswa kweelwimi ezintathu ezisesikweni kwiNtshona Koloni; kukuhlola ukumiselwa koMgaqo-nkqubo weeLwimi weNtshona Koloni kwanokunikezel aingcebiso kuMphathiswa othwaliswe uxanduva Iweelwimi kunye nePanSALB kwimiba yeli phondo okanye echaphazela lona.

IKomiti ngentsebenziswano neDCAS kunye neZiko Lolondolozo leeMbali zaseMzantsi Afrika, iZiko ibambe umsitho woSuku loLutsha ngomhla we16 kweyeSilimela ka2022. Lo msitho ububhiyoza ulutsha phantsi komxholo othi "Ukuthazo Iwendlela yokuphila ezinzileyo kunye nokomelela kwabantu abatsha ukwenzela ingomso elingcono". Lo msitho ubuzimaswe lulutsha IwaseScalabrini, eLawrence House, iDewandre Fritz Foundation, kunye nabafuni nootitshala besikolo seziThulu iNoluthando eKhayelitsha. IKomiti ibimelwe nguNksz. Stevlyn Vermeulen kwiintlanganiso zocwangciso nakulo msitho.

IKomiti ngokubambisana neDCAS, iZiko loLondolozo IweeMbali zaseMzansti Afrika iZiko, iZiko leziThulu (NID) kunye nePanSALB babhiyozele iNyanga yokuQatshelwa kweziThulu ngokusungulwa kwsichazimagama sokuqala seSASL esibhalwe ngeelwimi ezimbini ngomhla woku1 kweyoMsintsi ka2022. Phakathi kwabo bebezimasile bekukho uMphathiswa weMicimbi yeNkcubeko neMidlalo eNtshona Koloni, uAnroux Mairais, obesakuba nguMphathiswa wezeMidlalo, ubuGcisa neNkcubeko, uNathi Mthethwa, namagosa aphezulu kaRhulumente weNtshona Koloni, aquka uMnu, Lance Schultz, iGosa eliyiNtloko yeSigqeba sePanSALB, kunye noNksz. Rooksana Omar, iGosa eliyiNtloko yeSigqeba samaZiko oLondolozo eMzantsi Afrika, iZiko, abaye bavakalisa inkxaso yabo.

Ngomhla we23 kweyoMsintsi ka2022, iKomiti ngentsebenziswano neDCAS, iAfrikaanse Taalraad, iCape Peninsula University of Technology, iThala leeNcwadi, iCity of Cape Town Central, iForamu yokuSetyenziswa kweelwimi zeMveli, iZiko loLondolozo IweNdalo yoMzantsi Afrika, iZiko leThala leeNcwadi leSizwe laseMzantsi Afrika, kunye nePanSALB ibibhiyoza uSuku IweLifa leMveli. Umxholo walo msitho ubusithi "uLondolozo IweLifa ngokuBaliswa kwamaBali". Ingxoxo ibigxile kukubaluleka kweelwimi zenkobe nokukhuthaza ukufunda nokupapasha iincwadi ezininzi ngeelwimi ezingeso isiNgesi. Iintlanganiso zocwangciso kunye nomsitno zizimaswe nguNksz. Stevlyn Vermeulen.

Kwikota yesibini, uSihlalo, uNksz. Genevieve Lentz umenywe egameni leKomiti ukuba abe ngumgwebi kwiintshatsheli zeNgingqi yeFunda Mzantsi. Le yinkqubo equuzelelwa liThala leeNcwadi leSizwe laseMzantsi Afrika kunye neSebe leeNkonzo zoLuleko, elithe layiqaphela indima edlalwe kukufunda ekubuyiseleni izimilo zaboni. Le nkqubo ngoko ke ikhuthaza ukusetyenziswa kweelwimi ezininzi ikwakhuthaza aboni ukuba bafunda, babbale kwaye baxbise izimvo neengcinga zabanye.

UMnu. Riaan Baartman uzimase umsitho wamaBhunga oLawulo eZikolo ibiphantsi kwesihloko esithi "uQeqesho kwimfundu yeeLwimi" ubuququzelelwa yiPanSALB nesaqhutywa ngomhla nge26 kweyeNkanga ka2022. Ugxininiso kulo msitho ibikukuxhobisa iiSGB ngemingeni enxulumene nolwimi ezikolweni kunye nokusetyenziswa kwemigaqonkqubo ekhoyo.

Ngomhla we28 kweyeNkanga ka2022, uNksz. Genevieve Lentz, uNksz. Stevlyn Vermeulen noNksz. Laurian Lesch bebezimase umsitho weDCAS apho uMphathiswa Anroux Marais kunye neNtloko yeSebe uGuy Redman bebenikezel a ngeekopi zencwadana yokuqala eguqulelwe ngesiXhosa yeMithetho yamanQindi kumaqonga eembethimanqindi eli phondo. Incwadi yomgaqonkqubo yeYunithi yeeNkonzo zeeLwimi eDCAS, ngokubonisana nePanSALB nabanye abachaphazelekayo abaziingcali kupuhhliso Iwesigama ekuqinisekiseni ukuba uguqulelo luggibelele kwaye luchanekile. Ukongezela kwimbulazigcawu yoMphathiswa uMarais, iKomiti yenze intshayelelo kule ncwadi yomthetho. Uphuhliso Iweenewadi zemithetho eziguqulelweyo ziqinisekisa ukhuthazo Iweelwimi ezahlukeneyo kwimo yemidlalo.

IKomiti ngentsebenziswano neDCAS, iDyunesithi yeTeknoloji iCape Peninsula, iForamu eSebenza ngeelwimi zeMveli, amaZiko oLondolozo IweMbali aseMzantsi Afrika, iPANALB kunye neSebe leMfundo leNtshona Koloni, ziye zabamba uKhuphiswano leBanga lesi4 IwesiXhosa lokuPela ngomhla we25 kweyoMdumba ka2023. Lo msitho ubusingathwe kwisikhumbuzo soSuku loLwimi IweeNkobe gulweHlabathi phantsi komxholo othi "imfundo

ngeeLwimi eZininzi – yimfuneko ukuguqulela imfundo kwihiabathi elineelwimi ezininzi”. UNksz. Stevlyn Vermeulen noNksz. Laurian Lesch bebezimase lo msitho egameni leKomiti.

IKomiti yayikhe yaphuhlisa yaza yaprinta incwadana ethi “Zifundise isiNama” enefayile ezirekhodiweyo ezigcinwe kwiCD. likopi zale ncwadana kunye neCD zithunyelwe kumasebe, kwiidyunesithi kunye nakumanye amaziko achaphazelekayo. Ngenxa yemfuno eyongezelekileyo, iKomiti ngentsebenziswano neDCAS iphinde yaprinta iikopi ezongezelelwego zencwadana ethi “Zifundise isiNama” ezirekhodiweyo kwiUSB.

### 3.2 Iziphumo, igalelo, izalathisi zegalelo, iithagethi kunye nezona zinzuso

Isiphumo	Igalelo	Isalathiso segalelo	Elona nani liphi- cothi- weyo	Elona nani liphi- cothi- weyo	Itha- gethi ecwa- ngcise- lwe unyaka	Eyona nzuzo	Ukuxwesa kwitha- gethi ecwa- ngcisi- weyo ukuya kwayona nzuzo	Izizathu zokuxwesa
			Lika- 2020/21	Lika- 2021/22	Ka- 2022/23	Ka- 2022/23	Ka-2 022/23	
Ukuxhotiyiswa kwabemi noluntu olunxulu- meneyo noludu- mbeneyo	Ukuphunyezwa kophando loMgaqonkqubo weeLwimi okane amaphulo okuqonda okanye ukulandela iiprojekthi ezigqityiweyo	Inani lezinto ezithi zibeke iliso kumiliselo loMgaqo- nkqubo weeLwimi weNtshona Koloni	2	2	1	2	+1	Ukuphunyezwa kweeprojekthi ezongezelelwego kube nokwenzeka ngenxa yezicwangciso eziliqili sentsebenziswano namanye amaziko, nto leyo ibidinga indibaniso kunye nezibonelelo ezinqongopheleyo zokuphumeza.
	Amaphulo okuphakanyiswa kweelwimi zemveli	Inani leeprojekthi zokuphuhlisa iilwimi zemveli	1	2	1	3	+2	Ukuphunyezwa kweeprojekthi ezongezelelwego kube nokwenzeka ngenxa yezicwangciso eziliqili sentsebenziswano namanye amaziko, nto leyo ibidinga indibaniso kunye nezibonelelo ezinqongopheleyo zokuphuneza.
	lindibano ezisesikweni zokumisela uMgaqonkqubo weelwimi zeWC	Inani leendibno ezisesikweni zokumisela uMgaqonkqubo weelwimi zeWC	6	6	6	6	-	

#### Ukuthungelaniswa kwentsebenzo nezabelomali

IWCLC ithungelanise iinkalo eziphambili zentebenzo nesabelomali esithunyelwe liSebe leMicimbi yeNkcubeko neMidlalo kusenzelwa unyakamali lo sikuwo.

#### Isicwangcisoqhinga sokoyisa iindawo ezingasebenzi kakuhle

Zonke iithagethi ezicwangcisiweyo ngokubonakaliswa kwiSicwangciso seNtsebenzo soNyaka ka2022/2023 ziphunyeziwe.

## 4. UQOKELELO LWENGENISO

Umthombo wengeniso	2022/23			2021/22		
	Uqikelelo	Esona sixa siqokelelweyo	(Engaphezulu)/ Engaphantsi) ingqokelela	Uqikelelo	Esona sixa siqokelelweyo	(Engaphezulu)/ Engaphantsi) ingqokelela
	R'000	R'000	R'000	R'000	R'000	R'000
EZinye iiNgeniso zeNtsebenzo	0	0	0	0	0	0
UkuDlulisewa kweeNtlawulo	439	439	0	279	279	0
INgeniso leNzala	15	28	*(13)	15	12	3
Iyonke	454	467	(13)	294	291	3

\* Umahluko ubangelwa yiNzala ekhula unyaka nonyaka ngenxa yokunyuka kwezinga lenzala.

Inkqubo	2022/23			2021/22		
	Uhlahlo Iwabiwomali	Eyona nkcitro	(Engaphezulu)/ engaphantsi inkcitho	Uhlahlo Iwabiwomali	Eyona nkcitro	(Engaphezulu)/ engaphantsi inkcitho
	R'000	R'000	R'000	R'000	R'000	R'000
liMpahla kunye neeNkonzo	454	427	27	179	164	15
Iyonke	454	427	*27	179	164	15

\* Umahluko ubangelwa kukwehla kweentlawulo zophicothozincwadi ngenxa yotshintsho kulwakhiwo lweqela lophicothozincwadi.

## 5. UKUTYALWA KWENKUNZI

Akukho

# ISIGABA C: EZOLAWULO

## 1. INTSHAYELELO

Ezolawulo, ulawulo lomngcipheko kunye nokuthotyelwa kwemigaqo zezona ntsika zisebenza kunye ekufezekiseni injongo yokuqinisekisa ukuba eli Qumrhu lizekisa iinjongo zalo. Ukuthotyelwa kwemigaqonkqubo neenkqubo, imithetho nemimiselo yeli qumrhu ezikhokelela kwinkqubo yolawulo eluqilima nesemgangathweni kuthatyathwa njengondoqo okhokelela kwimpumelelo yeli Qumrhu. Le ngxelo iyinkangeleko yenqubo yolawulo emiselwe kweli Qumrhu.

## 2. IIKOMITI ZEPALAMENTE

IIKomiti eMiyo kwezoKhuseleko IoLuntu lokuHlala, eyeMicimbi yeNkcubeko neMidlalo neKomiti eMiyo kwiiAkhawunti zoMbuso (iSCOPA) zinoxanduva lokubeka iliso kwimisebenzi yale Komiti. Le mihangano yokuchotshelwa ilandelayo yenzeke ngo2021/22:

IIKomiti Emiyo Kwezokhuseleko Loluntu Lokuhlala, eyeMicimbi yeNkcubeko neMidlalo	
Usuku Iwentlanganiso	Umba oqwalaselwayo
27 KweyeDwarha ka2022	Ingxoxo ngeeNgxelo zoNyaka ka2021/22 zeSebe leMicimbi yeNkcubeko neMidlalo kunye namaziko: ILifa leMveli leNtshona Koloni, iKomishini yeNkcubeko yeNtshona Koloni kunye neKomiti yeeLwimi yeNtshona Koloni.
28 kweyeNkanga ka2022	Kuxoxwa ngeVoti 13: IMicimbi yeNkcubeko neMidlalo kwiShedyuli yoMthetho osaYilwayo woLungelewaniso weNtshona Koloni, ka2022.
16 kweyeNkwindla ka2023	Ingxoxo ngeVoti 13: IMicimbi yeNkcubeko neMidlalo, kwiShedyuli yoMthetho osaYilweyo woLungelelaniso weNtshona Koloni, ka2022.

IIKomiti esiSigxina yeeAkhawunti zikaRhulumente (SCOPA)	
Usuku Iwentlanganiso	Umba oqwalaselwayo
27 kweyeDwarha ka2022	Ingxoxompikiswano ngeNgxelo yoNyaka ka2020/21 yeSebe yeMicimbi yeNkcubeko neMidlalo kunye namaQumrhu alo, iKomiti yeeLwimi yeNtshona Koloni, iKomishini yeNkcubeko yeNtshona Koloni kunye neLifa leMveli leNtshona Koloni.

### IziGqibo zeSCOPA

Akukho zisombululo zipapashiwego zeKomiti yeeLwimi yeNtshona Koloni.

## 3. IGUNYA ELILAWULAYO

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

INgxelo yeNtsebenzo yeKota	ye31 kweyeKhala ka2022, ye31 kweyeDwarha ka2022, ye31 kweyoMnqungu ka2023 kunye ne30 kuTshazimpuzi ka2023
INgxelo yoHlolo IwaPhakathi eNyakeni	ye31 kweyeKhala ka2022, ye31 kweyeDwarha ka2022, ye31 kweyoMnqungu ka2023 kunye ne30 kweyeDwarha ka2023

## 4. IKOMITI YEELWIMI YENTSHONA KOLONI

### 4.1 Intshayelelo

IWCLC imiselwe ngokwemigaqo yomthetho iWestern Cape Provincial Languages Act, ka1998.

### 4.2 Indima yeKomiti

UMthetho iWestern Cape Provincial Languages Act, ka1998, igunyazisa iWCLC ukuze, phakathi kwezinyeizinto:

- ihlole ukusetyeziswa kwesiBhulu, isiNgesi nesiXhosa nguRhulumente weNtshona Koloni;
- yenze izindululo kuMphathiswa wePhondo kwanakwiPalamente yePhondo kwimithetho esacetywayo naleyo sele ikho, iinkqubo nemigaqo-nkqubo ejongana ngqo neelwimi kwiNtshona Koloni;
- ipuhlise umiselo wokusetyenziswa kweelwimi ezininzi ezahlukeneyo;
- iphakamise ngomdla uphuhliso lweelwimi zemvelu ezazisa kusengelwa phantsi;
- Icebise uMphathiswa wePhondo kunye neKomishoni yeNkcubeko kwiNtshona Koloni kwimiba yeelwimi;
- Icebise iPaaSALB kwimiba yeelwimi kwiNtshona Koloni.

### 4.3 Umqulu weKomiti

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



## Ukuqulunqwa kweKomiti ukususela ngomhla woku1 kuTshazimpuzi ka2022 ukuya ku31 kweyoMnqungu ka2023

Igama (ngokwemigaqo yesimo seli QumruhloMbuso)	Ullilungu Ullilungu	Usuku aqashwe ngalo Usuku ayeke ngalo	Izidanga linkalo zobungcali	Ezinye iikomiti okanye amaqela asebenzayo (umzekele, iKomiti Yophicotho/ iQela Elisebenzayo lika-Mphathisiswa)	Inani Lemihla- ngano Ayizima- sileyo	
NguMnu. Riaan Shane Baartman	nge1 kweye-Slimela ka2019	Alukho	Ngumqequeshi waabaqaqeshi (kuthotho lweenKqubo zokuFunda ze-ETDP); uMhlohl weZakhono; Umavanyi we-ETDP; uMqlunq; kune noPhuhliso lweNkqubo yeziFundoo	Ubulawuli kwiiBhodi (Dwellisa amaquamrh) iQela Elisebenzayo lika-Mphathisiswa)	Abukho Azikho	
NguGqir. Gregory Allen Grootboom	nge1 kweye-Slimela ka2019  ngomhla weshumi kweyoMdumba ka2022)	Alukho	iBA (kwisiBhulu nePsychology); iHED; iB Ed (kwipPsych), iM Ed (kwipPsych); nePhD kwipPsychology yezemFundoo iBA (Kwezembal, kwisiNgesi nesiXhosa); iBA Honazi (Kwiliwimi zase-Afrika); kune nema Kwiliwimi zase-Afrika (egxila ikakhulu kwisiXhosa)	Kwezemfundoo yeelwimi; wayekwalilungu leKomiti yePalamente Kwezobugcisa Nenkcubeko	Abukho Azikho	
NguMnu Zukile Jama	Ullilungu Ullilungu	nge1 kweye-Slimela ka2019	Alukho	iBA (Kwezembal, kwisiNgesi nesiXhosa); iBA Honazi (Kwiliwimi zase-Afrika); kune nema Kwiliwimi zase-Afrika (egxila ikakhulu kwisiXhosa)	Ngumqequeshi kwezelwimi; uguqulela ze aalungise ulwimi lweZulu nolwesiXhos; kune namaxwebhu anobuzaza/ omthetho esiSwahili	Abukho Azikho
NguNksz. Genevieve Suzann Lentz	Usihalo (Ukususla ngomhla weshumi kweyoMdumba ka2022)	nge1 kweye-Slimela ka2019	Alukho	iBA Kwiliwimi Nezonxibelelwano; iBA Honazi (kwisiNgesi); iSethifikethi Esikhulu Kwezemfundoo iB-Tech Kwezobudlelane Lukawonkewonke; neMED kwezeMfundoo	Kweemfundoo yeelwimi; iSicwangciso, ukuququzelala nokumisela inkqubo yokufundiswa kolwimi echanekileyo kwimeko yokufundiselaa	Abukho Azikho

Igama (ngokwemigaqo yesimo seli Qumirhu IoMbuso)	Ullungu	Usuku aqashwe ngalo	Usuku ayeke ngalo	Izidanga	linkalo zobungcali	Ezinye iikomiti okanye amaqela ase-benzayo (umze-kelo, iKomiti Yophicotho/ IQela Elisebenzayo)	Inani Lemihla- ngano Ayizima-sileyo
NguNksz. Laurian Teslyne Lesch	Ullungu	ngeI kweye-Slimela ka2019	Alukho	iBA Kwiiwimi Nenkubeko; iBA(iHonazi) Kwiiwimi zase-Afrika; kune nem Mastazi Kwiiwimi zase-Afrika	Kwezocwangciso nemigaqonkqubo yelwimi; Ezingokuzuza kolwimi Iwesibini; kwezoHlelo nezeeNgcacisomagana	Abukho	Azikhо
NguNksz. Sisipho Makambi	Ullungu	ngeI kweyeThupha ka2022	Alukho	Isidanga sezenZuluIwazi yezeNtla; lIlwimi zesINtu (iiHon);	UkuvuseleIwa kweelwimi eziengelwa phantsi	Abukho	Azikhо
NguMnu Micarlo Malan	Ullungu	ngeI kweye-Slimela ka2019	Alukho	Izifundo zemithetho yengqesho; idiploma KwezoLawulo Iwe-Ofisi	UkuvuseleIwa kweelwimi eziengelwa phantsi	Abukho	Azikhо
NguMnu Kwanda Regent Mkhize	Ullungu	ngeI kweye-Slimela ka2019	Alukho	IsIDAnga sezIFundo zoLawulo	Ngumhloli wasePalamente yaye ukwakwini-Candelo lezikamakulinganwe ngokwesini	Abukho	Azikhо
NguNksz. Vanessa Reyneke	Ullungu	ngeI kweye-Slimela ka2019	nge30 kweye-Thupha ka2022	Izifundo Zolawulo Lwampaphulo; Uncwadi lolwimi (Izifundo Eziphangaleleyo Zeelwimi) kwinqanaba 8 lenQF	Ukufundwa nokufundiswa kolwimi Lwabangevayo Ngeendlebe loMzantsi Afrika	Abukho	Azikhо
NguNksz. Stevlyn Diane Vermeulen	Ullungu	ngeI kweye-Slimela ka2019	Alukho	iBA Kwiiwimi Nenkubeko; kune nezfundo ezifutshane zenganaba eliphezulu ekuheleni iinkquob zophando	Ezophuhliso Iweelwimi; ukwangumMheli	Abukho	Azikhо
NguGoir. Esau Willemse	Ullungu	ngeI kweye-Slimela ka2019	Alukho	iDiploma Kwezenkolo; iHonazi Kwezenkolo; iMastazi Kwezenkolo; ezobuGqirha-Iwazi	isINgesi nesiBhulu unguMbhalli	Abukho	Azikhо

## Ukuhlawulwa kwamaLungu eKomiti

Iipakheji zentsebenzo zabo bane-ofisi kumaqumrhu athile amiselwe ngokwemithetho kanye kumanye zimisewa nguMphathiswa wemali kwiSetyhula yeSebe leNdeybo yePhondo. Intlawulo kaSihlalo ngamaR475.00 ngeyure Isixa esifunyanwa nguSekela Sihlalo ngamaR321.00 ngeyure ze ezamanye amalungu zibe ngamaR272.00 ngeyure.

Igama	Umvuzo R'000	Ezinye izibonelelo (Imiqathango nemigaqo) R'000*	Iyonke R'000
nguNksz. Lentz (onguSihlalo)	6	1	7
nguMnu. Baartman	2	0	2
nguGqir. Grootboom (onguSihlalo)	4	**11	15
nguMnu. Jama	3	1	4
nguNksz. Lesch	5	2	7
nguMnu. Malan	2	1	3
nguNksz. Makambi	1	0	1
nguMnu. Mkhize	2	0	2
nguNksz. Reyneke	1	1	2
nguNksz. Vermeulen	6	2	8
nguGqir. Willemse	3	4	7
<b>Iyonke</b>	<b>35</b>	<b>23</b>	<b>58</b>

Umvuzo uquka ukuzimasa iintlanganiso zekomiti, imisitho, izithuthi nendawo yokulala, apha kufanelekileyo. Ukufumana iinkcukacha ezithe vetshe nceda ujunge kwiingxelo zemali kwinqaku lesi9 nelesi10 kwiphepha 54-55

Umvuzo uquka ukuzimasa iintlanganiso zekomiti, imisitho, izithuthi nendawo yokulala, apha kufanelekileyo. Ukufumana iinkcukacha ezithe vetshe nceda ujunge kwiingxelo zemali kwinqaku lesi9 nelesi10 kwiphepha 54-56.

## 5. ULAWULO LOMNGCIPHEKO

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

### UMgaqonkqubo nesiCwangcisoqhingga soLawulo loMngcipheko weQumrhu

ISebe limisele uMgaqonkqubo woLawulo loMngcipheko kwiQumrhu ngomhla weshumi elinambini kuTshazimpuzi ka2021kusenzelwa iminyakamali ka2021/22 – 2024/25. Lo mgaqonkqubo uvakalisa inkqubo yolawulo lomngcipheko ze ubumbe, kwinqanaba eliphezulu, iindima noxanduva Iwabathabathinxaxheba abohlukeneyo. Ukwamisela isiseko senkqubo yolawulo lomngcipheko encediswa ngenkcukacha ekwisicwangcisoqhingga.

Isicwangcisoqhingga soLawulo lomngcipheko kwiQumrhu kwakunye nesicwangciso sokumiselwa kwaso zithi thaca indlela eli qumrhu lombuso eliya kumisela ngayo uMgaqonkqubo walo wolawulo lomngcipheko kwiqumrhu omiselwa nguSomaqhuzu. UMgaqonkqubo kunye nesiCwangcisoqhingga soLawulo loMngcipheko kwiQumrhu ndawonye noMgaqonkqubo walo wolawulo lomngcipheko kwiqumru kunye nesimo ngokwemingcipheko.

### Uxanduva Iwe-ERMECO

I-ERMECO ithi iluthathile uxanduva Iwayo oluvela kwiCandelo 51(1)(a)(i) loMthetho iPublic Finance Management, uMmiselo kaNondyebo 3.2.1 neMimiselo yeNkonzo kaRhulumente ka2016, iSahluko 2, iSahluko 1,2 kunye no3. I-ERMECO ikwanika nengxelo yokuba yamkele iMigqaliselo yeSalathiso esifanelekileyo esisesikweni (eyamkelwe ngusihlalo weERMECO ngomhla we29 kweyoKwindla ka2019) yaza yalawula imicimbi yayo ngokuthobela le Migqaliselo yeSalathiso kwaye ilwenzile lonke uxanduva Iwayo njengoko kuqulethwe kuyo.

## Amalungu e-ERMECO

I-ERMECO iquka i-AO kunye namalungu akhethiwego 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) kunya ophantsi kovavanyo. Uninzi Iweentlanganiso zizinyaswa ngawo onke amalungu okanye abameli babo.

Olu luhlu lungezantsi ludiza iinkcukacha eziphathelele namalungu eERMECO:

Ilungu	Isikhundla	Uzimase	Usuku Ionyulo
nguMnu. G Redman	IGosa eliNika iNgxelo (uSihlalo)	4	21/08/2021
nguNksz. B Rutgers	UMlawuli: Ulawulo IweMali (iCFO)	4	01/04/2019
nguNksz. C van Wyk	UMlawuli oyiNtloko: weMicimbi yeNkcubeko	3	08/07/2022
nguNksz. C Sani	UMlawuli: INkonzo yamaThala eeNcwadi	4	01/04/2019
nguMnu. D Esau	USekela-Mlawuli: ULawulo IwezaNgaphakathi (iNtshasheli yezoMngcipheko)	4	01/04/2019
nguMnu.D Flandorp	USekela-Mlawuli: ICandelo lezoBudlelwane boShishino (IGosa lezokuZiphatha)	3*	01/04/2019
nguNksz. J Boulle	UMlawuli oyiNtloko: weNkqubo yaseMva kweSikolo	4	01/04/2019
nguNksz. J Moleleki	UMlawuli: Kwiinkonzo Zobugcisa, Inkubeko Neelwimi	3*	01/04/2019
nguMnu. M Janse van Rensburg	UMlawuli: kwezaMaziko oLondolozo IweMbali, aMafa eMveli neeNkonzo zaMagama eeNdawo (ukwaliGosa eloNgameleyo: kwiHWC)	3*	29/10/2021
nguGqir. L Bouah	UMlawuli oyiNtloko: kwezeMidlalo Nezokuzonwabisa	4	01/04/2019
nguNksz. N Dingayo	UMlawuli: kwiNkonzo yooVimba bePhondo	3*	12/03/2019
nguNksz. S Julie	UMlawuli: kwiNkxaso yesiCwangciso-qhinga noLawulo loMsebenzi	2*	01/04/2019
nguMnu. K Blacker	UMlawuli: ULawulo IokuQulathiwego kweShishini	1*	08/07/2022
nguMnu. T Tutu	UMlawuli: ukuPhakanyiswa kwezeMidlalo	4	01/04/2019
nguMnu. P Hendricks	UMlawuli: Uphuhliso IwezeMidlalo	2*	01/04/2019

\* Belisoloko limelwe eli candelo xa amalungu engakwazi ukuzimasa imihlangano.

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

Abanye Abazimasi	Isikhundla	Uzimase
nguNksz. A Haq	UMlawuli: ULawulo IoMngcipheko kwiQumrhu (eDotP)	4
nguNksz. C Cochrane	UMcebisi oyiNtloko kuMngcipheko: ULawulo IoMngcipheko kwiQumrhu (eDotP)	2
nguMnu. P De Villiers	USekela Mlawuli: uPhicotho-zincwadi IwaNgaphakathi	4
nguMnu. P Swartbooi	UMlawuli: UPhicotho IwaNgaphakathi	1
nguNksz. M Natesan	USekela-Mlawuli: kwiiNkonzo zoPhandonzulu kwiPhondo (eDotP)	4
nguMnu. E Peters	INgcali yoMngcipheko weIT: ezoLawulo IweIT	1
nguMnu. E Peters	INgcali yoMngcipheko weIT: ezoLawulo IweIT	

## Iintshukumo ezipambili zeERMECO

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

- Ihlalutye isiCwangciso-qhinga se-ERM kune nesiCwangciso sokuyiMisela ngaphambi kwezindululo zeKomiti yoPhicotho kwanokuphunyezw;
- Ibeke iliso kwaye iphonononge imingcipheko kwiindidi ezhleliweyo zoluhlu lokutya; yaphonononga yaza yasebenzia umdra womngcipheko ofanelekileyo kune nonyamezel;
- Luchaziwe kwi-AO lonke utshintsho olubonakalayo kwiprofayili yomngcipheko;
- Iqinisekise imingcipheko ekumbindi neyesicwangciso-qhinga. Oku ke kuveza iinzame ezenziweyo ukusombulula imiba enegalelo kwakunye nefuthe elichaphazela ngqo ummi;
- Ifumene ze yanika ingqwalasela iingcebiso ezingemingcipheko kune neengxelo ezingeenguqu Ifumanise imingcipheko evelayo;
- Ihlalutye imingcipheko engaphandle kwamanqanaba okunyamezeleka ukuze afumane ezinye iintshukumo/ ingqwalasela;
- Ihlole ukumiselwa kwesiCwangciso sokuMisela kokuThintela ubuQhophololo noRhwaphilizo;
- Ihlole ukumiselwa koMgaqo-nkqubo, isiCwangciso-qhinga kune nesiCwangciso sokuMisela kweERM;
- Ivavanye ukusebenza kwanokuncitshisa kwezicwangciso-qhinga zokusombulula imingcipheko
- ephathekayo, ezeendlela zokusebenza kune nezolaphulo-mthetho lwezoqoqosh; ze
- Yabonelela nangomsebenzi wokubeka iliso kwezolawulo lweendlela zokusebenza kweli Phondo.

## Imingcipheko ephambili ethe yaqwelaselwa ze yasonjululwa kulo nyaka

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

## Ulawulo Iwemingcipheko

Uvavanyo Iwemingcipheko olwenziwa ngenjongo yokufumanisa ukusebenza kwsicwangciso-qhinga seSebe solawuloIwemingcipheko kwanokwalathaimingcipheko emitsha nevelayongenxa yeenguqukwimeko yangaphakathi okanye yangaphandle. Umngcipheko ngamnye kwaye kwancokolwa ngawo ze kwaboniswa na kulo nyaka ze waveza nakwimihlangano yeERMECO yekota. Abaphathi abaphezulu kwakulindeleke ukuba banikezele ingxelo ngenqubela ekumiselweni kwezicwangciso zentshukumo ngenjongo yokunciphisa ukuqhambuka kwemingcipheko kune/okanye ifuthe layo ukuba ithe yavela. I-ERMECO yathi yabuyisela imingcipheko kweli Qumrhu ekusafuneka ihlalutye nangakumbi ze inikezele izindululo ezizezinye ngenjongo yokunciphisa imingcipheko okanye iintshukumo zokulawula imingcipheko. Abalawuli baluthabathela kubo uxanduva Iwemingcipheko ze ngamanye amaxesha baxoxe ngemicimbi yemingcipheko kumaqonga ohlukaneyo njengenxalenyenqubo yayo ngenjongo yokuvalela imingcipheko ngendlela yokusebenzisana ngendlela enentsebenzisano neneembono ezintsha. UMgaqo-nkqubo nesiCwangciso-qhinga se-ERM zinika onke amagosa rhoqo ngonyaka kuwo onke amanqanaba abasebenzi ukuze bahlale benolwazi ngeemvuselelo ezithe zenziwa kwananjengenzame yokufaka inkqunob yolawulo lomngcipheko. Kwathi kwasindlekwa nemihlangano ebhadlileyo nefanayo yokwazisa ngemingcipheko ngenjongooyokwabelana ngamaqhinga okulwisana nayo ngenjongo yokuncedisa ukulwisana nemingcipheko. Iintshukumo ezidweliswe kwisicwangciso sokumisela zihlolwa rhoqo ze kunikezelwe ingxelo ngazo ngamaxesa athile, kwangala Ndlela zihlolwa ngayo iiinkonzo ezinikezelwa kwiAPP, ngenjongo yokufumanisa imingcipheko kune nokuphumela ecaleni okuthi kuvele kwizalathisi kwanasekuzuzekehi kweziphumo kwanokungathotyelwa kwezigunyaziso zemithetho nezemigaqo-nkqubo.

IKomiti yoPhicotho yeQoqo lezoLuntu yathi yeza nezimvo ezizimeleyo zenqubo yolawulo Iwemingcipheko IKomiti YoPhicotho yathi yanikwa iingxelo zenqubela zekota ze-ERM kune neerejista zemingcipheko ukuze idlale indima yayo.

### Imngcipheko ephambili evelayo kunyakamali olandelayo

Eli Qumrhu liziqonda kakuhle iimeko zoqoqosho kune nesabelomali esinciphayo ngokuthelekisa nemingeni volontu. Le mingcipheko inokuqatshelwa ijongwe ngeliso lokhozi yaye iyahlolwa, kuxoxwe ngayo ze iguqulelwe.

#### Elokuqukumbela

Kubekho inkqubela ebonakalayo kulawulo lomngcipheko kunyakamali ka2022/23. Inkqubela ephambili entle yenziwe ekuzinzeni kolawulo lomngcipheko kune nokuphakamisa inqanaba lokukhula komngcipheko kwiQumrhu likaRhulumente elinegalelo ekusebenzeni kakuhle kweQumrhu likaRhulumente. Uphuculo lunkubalelwu kulwazi olumalunga nomngcipheko kune neenkubo zoqequesho ezinikezelwa kumagosa kwiQumrhu likaRhulumente.

UkwandakomngciphekongaphakathikwiQumrhulikaRhulumentekhokeleekuphuculwenikwezicwangcisoqhinga zokuphendula kumngcipheko ochongiwego.

## 6. ICANDELO LOLAWULO LWANGAPHAKATHI

Luxanduva IweGosa elineGunya ukusoloko livavanya kwaye lihlohlala ulawulo Iwangaphakathi ukuqinisekisa ukuba imisebenzi yowlulo ekhoyo iyasebenza, kwaye iphuculwe xa kuyimfuneko. Ukuphumeza oku, isicwangciso sokuphucula ulawulo lwemali yekota kune neentlanganiso eziphambili zolawulo ziqhutywa kune noMphicotizincwadi Jikelele, abaphathi beenkubo zeQumrhu likaRhulumente kune noMphathiswa. Le yinkubo eqhubekayo yokuqinisekisa ukuba iKomiti igcina iziphumo zayo zophicothozincwadi ezicocekileyo.

IQhinga IoLawulo IwangaPhakathi kune nesiCwangciso, esikwasetyenziswa liQumrhu likaRhulumente, lenziwe, lichaza isicwangciso esikumgangatho ophezulu wokuphunyezwu kolawulo Iwangaphakathi lwemisebenzi yalo engundoqo.

## 7. UPHICOTHO LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO

Ulawulo Iwezangaphakathi lubonelela ngolawulo olukhatshwa ziinkonzo ezizimeleyo, isiqinisekiso esingenamkhetha kwakune neenkonzo zobungcali eziyilelwe ixabiso kwanokusoloko kuphuculwa iindlela zokusebenza zeli Qumrhu IoMbuso. Kufuneka lincedise eli Qumrhu IoMbuso ukuze lizuze iinjongo zalo ngokuthi lize nendlela ehanganyelweyo nenesimilo yokuvavanya nokuphucula ukusebenza kwiinkubo zoLawulo, ezoLawulo IoMngcipheko nezokuPhatha. Ezi ntshukumo zingundoqo zilandelayo zenziwa kule nkalo:

- Ukuvavanya nokwenza izindululo ezifanelekileyo zokuphuculwa kweenkubo zolawulo ekuzuzeni iinjongo zeli Qumrhu IoMbuso;
- EUkuvavanya ukufaneleka kwanokusebenza ze kufakwe igalelo ekuphuculen iinkubo yokulawula umngcipheko;
- Ukuncedisa uSomaqhuzu ekugcineni iinkubo zolawulo eziemgangathweni nezisebenzayo ngenjongo yokufumanisa ukusebenza nokuba semgangathweni kwazo, kwanokuqulunqwa kwezindululo zokuvuselela okanye zokuphucula.

Umsebenzi woPhicotho IwangaPhakathi ooluqosheliswe kulo nyaka sikuwo kweli Qumrhu IoMbuso luiska imihlangano emithandathu, imihlangano emibini yokunikezela ngeengcebiso kune neenkubo zophicotho zokulandelela ezintathu. linkcukacha ngale mihihlangano ziqulethwe kwingxelo yeKomiti yoPhicotho.

IKomiti yoPhicotho imiselwe njengequmrhu lokubeka iliso, elinikezela ulovo oluzimeleyo kwimiba yezolawulo, kwezolawulo lomngcipheko kune nezeenkubo zolawulo kweli Qumrhu IoMbuso, eziquka ukuba liliso kwanokuhlalutya ezi nkalo zilandelayo:

- Umsebenzi woPhicotho IwangaPhakathi;
- Umsebenzi woPhicotho IwangaPhandle (nguMphicotizincwadi woMzantsi Afrika - iAGSA);
- UCwangcismali IweQumrhu kune nokunika ingxelo;

- IMigaqonkqubo yoCwangcisoromali yeQumru;
- Ingxelo yezolawulo neyophicotho yeAGSA;
- UHlolo IwangaPhakathi enyakeni lweQumrhu;
- ULawulo lezoMngcipheko lweQumrhu;
- ULawulo IwezangaPhakathi;
- linjongo ebesele zicwangcisiwe;
- NeeNdlela zokuZiphatha kwintsebenzo, ubuQhophololo noRhwaphilizo

ITheyibhile engezantsi apha idiza iinkukacha ezichaphazelekayo ngamalungu eKomiti yoPhicotho:

Igama	Izidanga	Ngowa- ngapha- kathi okanye ngowa- ngaphandle	Ukuba ngo- wangaphakathi, isikhundla kwiSebe	Umhla wengqesho	Umhla ayeke ngawo	Inani lemihla- ngano ezinya- siweyo
nguMnu. Pieter Strauss (uSihlalo)	iBCom yobuPhicothi-zincwadi; iBCompt kwiHonours; CA (SA)	Ngo-wanga-phandle	Asikho	nge1 kweyo-Mnqungu ka2022 (kwikota yesi2)	Awukho	7
nguMnu Ebrahim Abrahams	iBCom yobuPhicothi-zincwadi iHonours	Ngo-wanga-phandle	Asikho	nge1 kweyo-Mnqungu ka2022 (kwikota yesi2)	Awukho	7
nguNksz. Annelise Cilliers	iBCompt kwiHonours; CA (SA)	Ngo-wanga-phandle	Asikho	nge1 kweyo-Mnqungu ka2022 (kwikota yesi2)	Awukho	7
nguNksz. Fayruz Mohamed	iBCompt kwiHonours; CA (SA)	Ngo-wanga-phandle	Asikho	nge1 kweyo-Mnqungu ka2022 (kwikota yesi2)	Awukho	6

## 8. UKUTHOBELA IMITHETHO NEMIGAQO

Iqumrhu lineenkqubo kune nemigaqonkqubo yokuqinisekisa ukuthotyelwa kwemithetho nemimiselo. Ukuba emva kophando, kufunyenwe ubuqhophololo, ubusela okanye urhwaphilizo, umsebenzi othathe inxaxheba kwezi zenzo uya kuxoxa kwiingxoxo zoluleko. Ummeli weWCG osungula iinkqubo zoluleko kufuneka acebise ukuba umsebenzi ochaphazelekayo agxothwe. Apho kufunyaniswe ubungqina bezenzo zolwaphulomthetho, lo mba uxelwa kwiiNkonzo zamaPolisa aseMzantsi Afrika.

## 9. UBUQHOPHOLOLO NORHWAPHILIZO

Ubuqhophololo norhwaphilizo Kubeka umngcipheko omkhulu kwiiasethi zeQumrhu kwaye kunokuba nefuthe elibi ekusebenzeni kakuhle ekunikezeni kweenkonzo kune nakwisidima seQumrhu.

I-WCG yamkele isiCwangcisoqhingga sokuLwisana nobuQhophololo kune noRhwaphilizo esiqinisekisa ukuba iPhondo alinakunyamezela kwaphela ubuqhophololo, ubusela kune norhwaphilizo. Ngokuhambelana nesi sicwangcisoqhingga iQumrhu likaRhulumente lizibophele ekunganyamezelini kwaphela ngokubhekiselele kubuqhophololo, urhwaphilizo okanye naluphi na olunye ulwaphulomthetho, nokuba lolwangaphakathi okanye lolwangaphndl, kwaye lizungula litshutshise ngawo onke amandla asemthethweni nawaphi na amaqela abandakanyekayo kwizenzo ezinjalo okanye azama ukwenza njalo.

IQumrhu linesiCwangcisoqhingga esivuniwego sokuThintela uRhwaphilizo kune nesiCwangcisoqhingga sokuPhumeza esisebenza ngaxeshanye nesiCwangcisoqhingga soThintelo.

Kukho iindlela ezahlukileyo zokuxela izityholo zoluqhophololo, ubusela kune norhwaphilizo kwaye zicaciswe kakuhle kwisiCwangcisoqhinga sePhondo sokuLwa ubuQhophololo kune noRhwaphilizo, uMgaqonkqubo wokuDiza weWCG. Isityholo ngasinye esifunyenwe yiYunithi yeeNkonzo zoLuleko zePhondo (iPFS) zibhalwa kwiNkqubo yoLawulo IwaMatyala esetyenziswa njengesixhobo solawulo sokunika ingxelo ngenkqubela eyenziwego kumatyala anxulumene seSebe kune nokuvelisa iinkcukachamanani zeWCG kune neSebe.

Abasebenzi abadiza izikrokro zoluqhophololo, urhwaphilizo kune nobusela bayakhuselwa ukuba udizo Iwabo luhuselekile (oko kukuthi kuLangabezana neemfuno zomthetho weProtected Disclosures Act, No.26 ka2000 umzekelo ukuba oko kudiza kwensiwa ngentembeko). UMgaqonkqubo weWCG wokuDiza ubonelela ngezikohokelo kubasebenzi zokukwazi ukuvakalisa iinkxalabo zabo kulawulo olufanelekileyo, abantu abathile abacongiweyo kwiWCG okanye kumaziko angaphandle, apha banezizathu ezivakalayo zokukholelwa ukuba ulwaphulomthetho okanye okungalunganga kuye kwensiwa okanye kwensiwa yiWCG. Ithuba lokuhlala ungaziwe linikwa nawuphi na umntu ongathanda ukudiza izenzo zoluqhophololo, ubusela kune norhwaphilizo kwaye, ukuba bakwenza oko ngokwabo, iinkcukacha zabo zigcinwa ziyimfihlo nguloo mntu baxela kuye.

Ukuba, emva kophando, ubuqhophololo, ubusela okanye urhwaphilizo luqinisekisiwe, loo msebenzi othathe inxaxheba kwizenzo ezinjalo uya kohlwaywa phantsi kwenkqubo yoleko yamatyala. Ummeli weWCG osungula iinkqubo zoluleko zamatyala kufuneka acebise ukuba agxothwe lomsebenzi uchaphazelekayo. Apha kufunyaniswe ubungqina obubambekayo bolwaphulomthetho, umba wolwaphulomthetho uzelwa kwiNkonzo yamaPolisa aseMzantsi Afrika.

## 10. UKUNCIPHISA UNGQUZULWANO LWEMIDLA

Ukuqinisekisa ukuba akukho kungqubana kwemidla ngokubhekiselele kumalungu eKomiti, onke amalungu atyikitya ifomu yesibhengezo somdla kwaye lo ngumba we-ajenda osisigxina kuzo zonke iintlanganiso zeKomiti, apha amalungu kufuneka abonise naluphi na ungquzulwano Iwemidla. Ukuba kunokubakho ungquzulwano Iwemidla, ilungu kufuneka lirhoxe kuloo nkqubo.

## 11. INDLELA YOKUZIPHATHA

Amalungu anikwa umgaqo okhokela kwindlela yokuziphatha efanelekileyo.

## 12. UKHUSELEKO LWEMPILO KUNYE NEMIBA YOKUSINGQONGILEYO

I-DCAS ibonelela iKomiti yeeLwimi yeNtshona Koloni ngendawo yeofisi.

## 13. UNOBHALA WENKAMPAWI/ WEBHODI (UKUBA UFANELEKILE)

Ayingeni

## 14. UXANDUVA KULUNTU

Ayingeni

## 15. INGXELO YEKOMITI YOPHICOTHOZINCWADI

Sinovuyo lokunikezela ngengxelo yethu yonyakamali ophele ngomhla wama31 kwneyoKwindla ka2023.

### Uxanduva IweKomiti yoPhicotho

IKomiti yoPhicotho inika ingxelo yokuba iqhube ngokoxanduva lwayo olususela kwiCandelo 38 (1) (a) (ii) lePublic Management Act kune noMmiselo 3.1. kaNondyebo. IKomiti yoPhicotho ikwanikela ngenxgelo yokuba yamkele imigaqo yokusebenza eyiyo nesesikweni njengoMqulu wayo weKomiti yoPhicotho, kwaye iyiqwalasele imiba yayo ngokuthobela lo Mqulu kwaye ilenze lonke uxanduva lwayo njengoko kuqulethwe apho.

### Ukusebenza koLawulo IwezangaPhakathi

Iguna elinika ingxelo yoCwangcismali kulindeleke ukuba liqulunqe ze lligcine iinkqubo zolawulo Iwezangaphakathi eziza kuphucula isimo sokuzuzeka kweenjongo zalo, lamkele iinguqu zemeko elisebenza ngaphantsi kwayo ze liphakamisa nomgangatho kwanentsebenzo yeenkqubo zalo, lixhase ukuqlunqwa kweengxelo ezichanekileyo kwanokuthotyelwa kwemithetho nemimiselo. I-WCG yamkele iSikhokelo esiHlanganyelweyo sesiQinisekiso esichonga ze sihanganyeze izinikezelo zesiQinisekiso. Inqanaba lokuqala lesiqinisekiso yingqinisekiso yezolawulo, edinga ukuba abaphathi bagcine iinkqubo zolawulo Iwangaphakathi ze bazigcine ezo nkqubo mihi le ngokuthi basebenzise iinkqubo zokukhokela ze bathabathe amanyathelo okulungisa apho kudingekayo khona. Inqanaba lesibini lesiqinisekiso yingqiniseko yangaphakathi enikezelwa yimisebenzi eyahlukileyo ekukhokeleni ngqo abasebenzi, bona bathwaliswe uxanduva lokuvavanya ukuthotyelwa kwemigaqo-nkqubo, iinkqubo, imigaqo, imigangatho kune nezikhokelo. Inqanaba lesithathu lesiqinisekiso ngabanikezel iabazimeleyo bengqiniseko ezimeleyo abakhokelwa yimigangatho yekhono edinga eyona migangatho ikwinqanaba eliphezulu yokuzimela.

Kwathi kwaqulunqwa isiCwangciso esiHlanganyelweyo sesiQinisekiso esisekelwe kumngcipheko kusenzelwa iSebe, msebenzi lowo wawukhokelwe licandelo loPhicotho IwangaPhakathi, elikwangumniKEZELI wesiQiniseko esizimeleyo. Icandelo lopPhicotho IwangaPhakathi linika iKomiti yoPhicotho kune naBalawuli isiqinisekiso esivakalayo sokuba iinkqubo zolawulo Iwezangaphakathi zisemgangathweni yaye ziyasebenza. Oku ke kuzuzeka ngokwesicwangciso esiphunyeziweyo sophicotho Iwangphakathi esisekelwe kumngcipheko, ngelixa icandelo loPhicotho IwangaPhakathi livavanya ukufaneleka kweenkqubo zolawulo ezinciphisa imingcipheko ibe yona iKomiti yoPhicotho ihlola ukumiselwa kweentshukumo zokwenziwa kwezilungiso.

Le mihiangano ilandelayo ingophicotho Iwangaphakathi yathi yaphunyezwa yiKomiti yoPhicotho ze yaqosheliswa licandelo loLawulo IwezangaPhakathi kulo nyaka sikuwo:

- INkqubosikhokelo yeeNkonzo zeDPSA
- LiNkqubo zoLwaluko
- INkonzo yoLondolozo IweeNkcukacha eziBalulekileyo kune NeeRekhodi zeWC
- UPhononongo IweYunithi yoLawulo IwaNgaphakathi
- Izibonelelo ezineMiqathango - ezeMidlalo
- Imlawulo eziDlulisiweyo - amaThala eeNcwadi

linkalo ezimele ukuphuculwa, njengko zithe zaqwalaselwa licandelo lezoLawulo IwangaPhakathi ngethuba lokwenziwa komsebenzi, walo, kwathi kwavunyelwana ngazo ngaBaphathi. IKomiti yoPhicotho ihlola ukumiselwa kweentshukumo ekuvunyelwe ngazo rhoqo ngekota.

### ULawulo IwaPhakathi eNyakeni kune neNgxelo yangeNyanga/yangeKota

Ingxelo yeKomiti yezoPhicothozincwadi iza kuwuqkumbela lo mba emva kokuba kuqukunjelwe iNgxelo yezoPhicotho.

### Uvavanyo IweeNgxelo zeMali

IKomiti yPhicothozincwadi iye:

- Yaphonononga kwaye yaxoxa ngeeNxelo zeMali zoNyaka ukuze zifakwe kwiNgxelo yoNyaka;

- Yaphonononga iNgxelo yoLawulo yeAGSA kune nempendulo yabalawuli ekuyo;
- Yaphonononga iinguqu ezenziwego kwimigaqonkqubo yocwangcisolali kune neenkqubo njengoko kuchaziwe kwiiNgxelo zeMali zoNyaka
- Yaphonononga uhlengahlengiso olubalulekileyo olubekwe esweni ngenxa yophicothozincwadi lweQumrhu.

## **Ukuthobela**

IKomiti yoPhicothozincwadi iye yaphonononga iinkqubo zeQumrhu zokuthobela izibonelelo zomthetho nezolawulo.

## **linkcukacha ngeNtsebenzo**

IKomiti yoPhicothozincwadi iye yaphonononga iinkcukacha ezimalunga neenjongo ezimiselwe kwangaphambili njengoko kuchaziwe kwiNgxelo yoNyaka.

## **Ingxelo yoMphicothizincwadi Jikelele**

IKomiti yoPhicothozincwadi ibiphonononga rhoqo ngekota isicwangciso sokuphunyeza kwenkqubo yeQumrhu ngokuphathelele nemiba yophicothozincwadi eziphakanyisiwego konyaka ongaphambili. Siye sadibana neAGSA ukuqinisekisa ukuba akukho miba ingasonjululwanga evela kuphicothozincwadi olulawulayo. Amanyathelo okulungisa izigqibo ezineenkukacha eziphakanyiswe yiAGSA zibekwe esweni yiKomiti yoPhicothozincwadi rhoqo ngekota.

IKomiti yoPhicothozincwadi iyavumelana kwaye iyalwamkela ulovo leAGSA elimalunga neNgxelo zeMali zoNyaka kwaye iphakamisa ukuba ezi Ngxelo ziPhicothiwezo zamkelwe kwaye zifundwe kune nengxelo yazo.

**nguMnu. Pieter Strauss**

**USihlalo weKomiti yezoPhicothozincwadi yeQela lezeNtlalo**

**Umhla: 11/08/2023**

## 16. IINKCUKACHA ZOKUTHOBELA ZEB-BBEE

Le theyibhile ilandelayo igcwaliswe ngokuhambelana neemfuno zeBBBEE Act ka2013 kune nanjengoko kumiselwe liSebe lezoRhwebo noShishino.

Ngaba iSebe/iQumrhu likaRhulumente liyisebenzise nayiphi na iKhawudi yokuSebenza ngokuLungileyo (iB-B-BBEE iNqanaba leSiqinisekiso 1-8) nokubhekiselene noku kulandelayo:			
Inkqubo	Impendulo Ewe / Hayi	Ingxoxo (bandakanya ingxoxo kwimpendulo yakho kwaye ubonisa ukuba ngawaphi na amanyathelo athatyathiweyo)	
Ukumisela inkqubo efanelekileyo yokukhutshwa kweelaisensi, iimvume, okanye ezinye izigunyaziso ngokubhekiselele kumsebenzi wezoqoqosho ngokwemiqathango yawo nawuphi na umthetho?	Hayi	IQumrhu alizikhuphi iilayisensi, izibnelelo, okanye ezinye izigunyaziso ngokubhekiselele kwimisebenzi yezoqoqosho ngokwawo nawuphi na umthetho	
Ukuqulunqwa nokuphunyezwa komgaqonkqubo kwempahla ekhethekileyo?	Ewe	Umgaqonkqubo weSCM weQumrhu ubonelelwe ngokuphunyezwa kokuthengwa kweempahla neenkonzo ezikhethwa kuqala	
Ukumisela inkqubo efanelekileyo yokuthengiswa kwamashishini karhulumente?	Hayi	IQumrhu alizibandakanyi kwintengiso yamashishini karhulumente.	
Ukuqulunqa inkqubo efanelekileyo yokungena kubuhlakani necandelo labucala?	Hayi	IQumrhu alithathi nxaxheba kuthelwelano necandelo labucala	
Ukumisela iinkqubo efanelekileyo zokunikezelwa kwenkuthazo, izibonelelo, kunye nezicwangciso zotyalomali ukuxhasa ukuXhotyiswa kwabaMnyama ngokuBanzi kwezoqoqosho?	Hayi	IQumrhu alibandakanyekanga ekunikezelweni kwenkuthazo, izibonelelo, kunye nezikimu zotyalomali ukuxhasa ukuXhotyiswa kwabaMnyama ngokuBanzi kwezoQoqosho.	

## ICANDELO D: EZOLAWULO LWEZABASEBENZI

### 1. IINKCUKACHAMANANI NGOKUBHEKISELELE NOKUBEKA ILISO KWIZIBONELELO ZABASEBENZI

#### 1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo.

### 2. IINKCUKACHAMANANI NGOKUBHEKISELELE NOKUBEKA ILISO KWIZIBONELELO ZABASEBENZI

Ezi nkukachamanani zichazwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

# ICANDELO E: INGXELO YOKUTHOBELA YE-PFMA

## 1. INKCITHO ENGEKHO MTHETHWENI, ENGENASIPHUMO KUNYE NENKCITHO EYILAHLEKO KUNYE NELAHLEKO YEZINTO EZIPHATHEKAYO

### 1.1. Inkcitho engekho mthethweni

#### a) Ungqinelaniso lenkcitho engaqhelekanga

Inkcazelو	2022/23	2021/2022
	R'000	R'000
Ibhalansi yokuvula	-	-
Eyongeziwego: Inkcitho engekho mthethweni ingqinisisiwe	-	-
Engaphantsi: Inkcitho engekho mthethweni evunyelweyo	-	-
Engaphantsi: Inkcitho engekho mthethweni engavunywanga kwaye esusiweyo	-	-
Engaphantsi: Inkcitho engekho mthethweni ebuyisiweyo	-	-
Engaphantsi: Inkcitho engekho mthethweni engabuyiswanga kanye necinyiwego	-	-
<b>Ibhalansi yokuvala</b>	<b>0</b>	<b>0</b>

#### Amanqaku okulungelelanisa

Inkcazelو	2022/23	2021/2022
	R'000	R'000
Inkcitho engekho mthethweni ebiphantsi kovavanyo ngo2021/22	-	-
Inkcitho engekho mthethweni enxulumene no2021/22 kwaye ichongwe ngo2022/23	-	-
Inkcitho engekho mthethweni kulo nyaka	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

#### b) linkcukacha zenkcitho engekho mthethweni yangoku kanye neyonyaka odlulileyo (phantsi kovavanyo, umiselo kanye nophando)

Inkcazelو	2022/23	2021/2022
	R'000	R'000
Inkcitho engekho mthethweni phantsi kovavanyo	-	-
Inkcitho engekho mthethweni phantsi kokuzimisela	-	-
Inkcitho engekho mthethweni phantsi kophando	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

#### c) linkcukacha zenkcitho engekho mthethweni zonyaka kanye nonyaka odlulileyo ezivunyiweyo

Inkcazelو	2022/23	2021/2022
	R'000	R'000
Inkcitho engekho mthethweni evunyiweyo	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

- d) linkcukacha zenkcitho engekho mthethweni zalo nyaka kunye nezonyaka odlulileyo ezisusiweyo – (azivunywanga)

	2022/23	2021/2022
Inkcazelو	R'000	R'000
Inkcitho engekho mthethweni ENGAvunywanga kwaye esusiweyo	-	-
Iyonke	0	0

- e) linkcukacha zenkcitho engekho mthethweni zalo nyaka nezonyaka odlulileyo ezibuyisiweyo

	2022/23	2021/2022
Inkcazelو	R'000	R'000
Inkcitho engekho mthethweni ebuyisiweyo	-	-
Iyonke	0	0

- f) linkcukacha zenkcitho engekho mthethweni zalo nyaka kunye nezonyaka odlulileyo ecinyiwego (engenakuhlawuleka)

	2022/23	2021/2022
Inkcazelو	R'000	R'000
Inkcitho engekho mthethweni ecinyiwego	-	-
Iyonke	0	0

### Udizo olongezelelwego olunxulumene neziCwangciso zaPhakathi kumaZiko

- g) linkcukacha zamatyala okungathotyelwa kwemigaqo apha iziko libandakanya kumalungiselelo aphakathi amaziko (apho iziko elinjalo lingenaxanduva lokuthobela)

Inkcazelو	2022/23	2021/2022
Ayingeni	R'000	R'000
	-	-

- h) linkcukacha zamatyala okungathotyelwa kwemigaqo apha iziko libandakanya kumalungiselelo aphakathi kwamaziko (apho iziko elinjalo lingenaxanduva lokuthobela)

	2022/23	2021/2022
Inkcazelو	R'000	R'000
Ayingeni	-	-
Iyonke	0	0

- i) linkcukacha zoluleko okanye zamanyathelo olwaphula-mthetho athatyathwe ngenxa yenkcitho engekho mthethweni zalo nyaka nezonyaka odlulileyo

Amanyathelo oluleko athatyathiwego	2022/23	2021/2022
Ayingeni	R'000	R'000
	-	-

## 1.2. Inkcitho engenanzozo kunye neyilahleko

### a) Ulungelelaniso Iwenkcitho engenanzozo kunye neyilahleko

Inkcazelot	2022/23	2021/2022
	R'000	R'000
Ibhalansi yokuvula	-	-
Eyongezelelweyo: Inkcitho engenanzozo kunye neyilahleko evuniywego	-	-
Engaphantsi: Inkcitho engenanzozo kunye neyilahleko ecinyiwego	-	-
Engaphantsi: Inkcitho engenanzozo kunye neyilahleko efunyenwego	-	-
<b>Ibhalansi yokuvala</b>	<b>0</b>	<b>0</b>

### Amanqaku okulungelelanisa

Inkcazelot	2022/23	2021/2022
	R'000	R'000
Inkcitho engenanzozo kunye neyilahleko ebiphantsi kovavanyo ngo2021/22	-	-
Inkcitho engenanzozo neyilahleko enxulumene no2021/22 kwaye ichongwe ngo2022/23	-	-
Inkcitho engenanzozo kunye neyilahleko kulo nyaka	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

### b) linkcukacha zalo nyaka kunye nonyaka odlulileyo zenkcitho engenanzozo kunye neyilahleko (phantsi kovavanyo, umiselo kunye nophando)

Inkcazelot	2022/23	2021/2022
	R'000	R'000
Inkcitho engenanzozo kunye neyilahleko ephantsi kovavanyo	-	-
Inkcitho engenanzozo kunye neyilahleko ephantsi kokuzimisela	-	-
Inkcitho engenanzozo kunye neyilahleko ephantsi kophando	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

### c) linkcukacha zenkcitho engenanzozo kunye neyilahleko yalonyaka kunye nonyaka odlulileyo efunyenwego

Inkcazelot	2022/23	2021/2022
	R'000	R'000
Inkcitho engenanzozo neyilahleko efunyenwego	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

### d) linkcukacha zenkcitho zalo nyaka nezonyaka odlulileyo ezingafunyenwanga kwaye zicinyiwe

Inkcazelot	2022/23	2021/2022
	R'000	R'000
Inkcitho engenanzozo kunye neyilahleko ecinyiwego	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

- e) linkcukacha zenkcitho engenanzozo kune neyilahleko zalo nyaka kune nezonyaka odlulileyo ezisusiweyo – ezingavunywanga

Amanyathelo oluleko athatyathiweyo

Akukho nanye

### 1.3. Udizo olongezelelwego olunxulumene nelahleko yempahla ngokweCandelo 55(2)(b)(i) &(iii)) lePFMA

- a) linkcukacha zelahleko yalonyaka kune nonyaka odlulileyo yezinto eziphathetekayo ezenzeke ngenxa yempatho yolwaphulo mthetho

Ilahleko yezinto eziphathetekayo ngenxa yokuziphatha kakubi	2022/23	2021/2022
	R'000	R'000
Ubusela	-	-
Enye ilahleko yezinto eziphathetekayo	-	-
Ezingaphantsi: Efunyenweyo	-	-
Ezingaphantsi: Ezingafunyenwanga kwaye zicinyiwe	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

- b) linkcukacha zezinye izinto eziyahleko

Ubume benye ilahleko yezinto eziphathetekayo	2022/23	2021/2022
	R'000	R'000
Ayingeni	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

- c) Enye ilahleko yezinto eziphathetekayo

Ubume belahleko	2022/23	2021/2022
	R'000	R'000
	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

- d) Enye ilahleko yezinto eziphathetekayo ecinyiwego

Ubume belahleko	2022/23	2021/2022
	R'000	R'000
	-	-
<b>Iyonke</b>	<b>0</b>	<b>0</b>

## 2. UKULIBAZISEKA KUNYE/OKANYE UKUNGAHLAWULWA KWABAXHASI

Inkcazelot	Inani lee-invoyisi	Ixabiso elihlanganisiweyo
	R'000	R'000
li-invoyisi ezisebenzayo ezifunyenweyo	0	0
li-invoyisi ezihlawulwe <b>kwisithuba</b> seentsuku eziyi30 okanye ngexesha ekuvunyelwene ngalo	0	0
li-invoyisi ezihlawulwe <b>emva</b> kweentsuku eziyi30 okanye kwixesha ekuvunyelenwe ngalo	0	0
li-invoyisi ezindala kuneentsuku eziyi30 okanye kwixesha ekuvunyelenwe ngalo ( <b>engahlawulwanga kwaye ngaphandle kwempikiswano</b> )	0	0
li-invoyisi ezindala kuneentsuku eziyi30 okanye ngexesha ekuvunyelenwe ngalo ( <b>engahlawulwanga kwaye ngaphandle kwempikiswano</b> )	0	0

## 3. ULAWULO LWEZIBONELELO

### 3.1. Ukuthenga ngezinye iindlela

Inkcazelot yeprojekthi	Igama lomboneleli	Uhlobo lentengo ngezinye iindlela	Inombolo yekhontrakthi	Ixabiso lekhontrakthi
Uhlaziyo Iwelayisensi yonyaka yenqubo yobuchwepheshi iCaseware.	*yiAdapt IT (Pty)	Unikezelot oluCwangcisiweyo	WCLC0001	R25 282.23
Iyonke				R25 282.23

\* Umboleli nguye yedwa umboneleli wenkqubo yobuchwepheshi iCaseware esetyenziselwa ukuqulunqa iNgxelo yeMali yoNyaka.

### 3.2. Ukutshintsha nokwandiswa kwekhontrakthi

Inkcazelot yeprojekthi	Igama lomboneleli	Uhlobo lohle-ngahlengiso lwekhontrakthi (ukwandisa okanye ukwahluka)	Inombolo yekhontrakthi	Ixabiso loqobo lesivumelwano	Ixabiso lokwandiswa okanye lokutshintsha ikhontrakthi yangaphambili(ukuba kukho)	Ixabiso lokwandiswa okanye lokutshintsha ikhontrakthi yangoku
				R'000	R'000	R'000
Akukho nanye						
Iyonke: 0						

## Ingxelo yomphicothi wangaphandle

# Ingxelo yomphicothizincwadi jikelele kwiPalamente yePhondo leNtshona Koloni ngeKomiti yeeLwimi zeNtshona Koloni

## Ingxelo ngeengxelo zemali

1. Ndiphonononge iingxelo zemali zeKomiti yeeLwimi zeNtshona Koloni ezibekwe kwiphepha lesi3 ukuya kutsho kwelama20, eziquka inkcazo yobume bemali ngomhla wama31 keyoKwindla ka2023, ingxelo yokusetyenziswa kwemali, ingxelo yotshintsho kwiiasethi ezishiyekileyo, ingxelo yokuphuma kwemali kunye nengxelo yothelekiso lohlahlo Iwabiwomali kunye nemali eyiyo yonyaka odlulileyo, kunye namanqaku eengxelo zemali, kuquka isishwankathelo semigaqonkqubo yocwangcisolamali.

## Ukuqukumbela

2. Ngokusekelwe kuphononongo Iwam, akukho nto evelileyo ebangela ukuba ndikholelwe ukuba iingxelo zemali azichanekanga, kuzo zonke iinkalo ezibambekayo, ubume bezemali zeKomiti yeeLwimi zeNtshona Koloni ngowama31 kweyoKwindla ka2023 nokusetyenziswa kwayo, kunye nokuphuma kwemali yonyaka odlulileyo kungqinelana neMigangatho yeNkqubo yoCwangcisolamali oluVunyiweyo Jikelele (GRAP) kunye neemfuno zePublic Finance Management Act 1 ka1999 (PFMA).

## Omnye Umba

3. Nditsalela ingqalelo kulo mba ungezantsi. Isiqqibo sam asitshintshi ngokubhekiselele kulo mba.

## INqaku IoMyalelo kaNondyebo weSizwe elinguNombolo 4 ka2022-23: uMgaqonkqubo wokuThoyelwa kwePFMA kunye neNgxelo yeNkqubo

4. Ngomhla wama23 kweyoMnga ka2022 uNondyebo weSizwe wakhupha iNqaku IoMyalelo elinguNombolo 4: uMgaqonkqubo wokuThoyelwa kwePFMA kunye neNgxelo yeNkqubo ka2022-23 ngokwemiqathango yecandelo 76(1)(b), (e) kunye no(f), 2(e) kunye no(4)(a) kunye no(c) lePFMA eqale ukusebenza ngomhla wesi3 kweyoMqungu ka2023. INkqubo yokuThoyelwa kwePFMA kunye neNgxelo ikwajongana nokutylila kwenkcitho engagunyaziswanga, inkcitho engekho mthethweni kunye nenkcitho engenanzozo neyilahleko (inkcitho yeUIFW). Phakathi kweziphumo zesi sikhokelo kukuba inkcitho engekho mthethweni nengenanzozo neyilahleko ekungenwe kuyo koonyakamali obadlulileyo ayichazwanga kwiingxelo zemali zonyaka, kufuneka kufakwe ezonyaka okhoyo kunye namanani onyaka ongaphambili kuphela kwiingxelo zemali ukuba luifw iye yenziwa. Ngaphaya koko, iintshukumo ngokubhekiselele kwinkcitho engekho mthethweni kunye nenkcitho engenanzozo neyilahleko ayisatyilwa kwiingxelo zemali zonyaka zeKomiti yeeLwimi yeNtshona Koloni. Ukutyhilwa kwezi ntshukumo (umzekelo ezivumelekileyo, ezinokubuyiselwa, ezelusiwewo, ezelicinyiwewo, eziphantsi kovavanyo, eziphantsi koqinisekiso kunye neziphantsi kophando) ngoku zifikwe njengenxalenye yolunye ulwazi kwingxelo yonyaka yeKomiti yeeLwimi yeNtshona Koloni. Andivakalisi uluvo Iwam malunga nokutylila kwenkcitho engekho mthethweni kunye nenkcitho engenanzozo neyilahleko kwingxelo yonyaka.

## Uxanduva Iwegunya elinika ingxelo ngeengxelo zemali

5. Iguna elinika ingxelo linoxanduva lokulungiselela nokunikezela ngeengxelo zemali ngokuhambelana neGRAP kunye nePFMA kunye nolawulo Iwangaphakathi njengoko iguna elinika uxanduva libona kuyimfuneko ukuvumela ukulungiswa kweengxelo zemali ezingenaziphene; nokuba kungenxa yobuqhetseba okanye bempazamo.
6. Ekulungiseleleni iingxelo zemali, iguna elinika ingxelo linoxanduva lokuvavanya ukukwazi kwequmrhu ukubheka phambili njengenkxalabo; ukutyhila, njengoko kufanelekileyo, imiba enxulumene nenkxalabo ekhoyo kunye nokusebenzia isiseko senkxalabo yocwangcisolamali ngaphandle kokuba isigqeba solawulo esifanelekileyo sinenjongo yokucima iqumrhu okanye siphelise ukusebenza, okanye akukho ndlela yimbi yokwenyani ngaphandle kokwenza njalo.

## Uxanduva lomphicothi-zincwadi-jikelele lokuhlola iingxelo zemali

7. Uxanduva Iwam kukuvakalisa isiggibo malunga neengxelo zemali ezihamba kunye nezi. Ndihube uphononongo Iwam ngokuhambelana neMigangatho yaMazwe malunga noHlaziyo lweeNgxoxo (ISRE) 2400 (eHlaziywewo), iiNdibano zokuphonononga iingxelo zembali zemali. Umgangatho ulindele ukuba ndigqibe



## Ingxelo yomphicothi wangaphandle

ukuba akukho nto na eyeyafika kwingqalelo yam endenza ndikholelwe ukuba iingxelo zemali, ezithatyathiwego zizonke, azilungiselewanga kuzo zonke iinkalo ezibalulekileyo ngokuhambelana nesakhelo esifanelekileyo sokunika ingxelo yemali esebeznilyeo. Lo mgangatho ukwafuna ukuba ndilandele iimfuno ezifanelekileyo zokuziphatha.

8. Uphononongo lweengexlo zemali ngokuhambelana nelSRE 2400 (eHlaziywego) ngumsebenzi wokuqinisekisa okhawulezileyo. Ndilindeleke ukuba ndenze iinkqubo, ikakhulu ezibandakanya ukwenza uphando kubaphathi kunye nabanye abakwiqumrhu eliphicothwayo, njengoko kufanelekile, kwaye ndisebenzise iinkqubo zohlalutyo, kunye nokuvavanya ubungqina obufunyenwego.
9. Lingqubo ezithatyathwayo kwimisebenzi yokuhlolola zingaphantsi kakhulu kunezo zenziwa kuphicotho olwenziwa ngokuhambelana neMigangatho yaMazwe ngaMazwe yoPhicothozincwadi. Ngoko ke, andivakalisi luvo ngolu phicothozincwadi kwezi ngxelo zemali.

### **Ingxelo yentsebenzo yonyaka**

10. Ngokuhambelana nePublic Audit Act 25 ka2004 (PAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemigaqo yoko, kufuneka ndiphicothe kwaye ndinike ingxelo ngokusebziseka nokuthembeka kweenkcukacha zokusebenza ezixeliwego ngokuchasene neenjongo ezimisewa kwangaphambili zezalathisi zokusebenza ezikhethiwego zathiwa theca kwingxelo yonyaka yentsebenzo. Iguna elinika ingxelo linoxanduva lokungiselela ingxelo yentsebenzo yonyaka.
11. Ndikhethi ezi zalathisi zilandelayo zentsebenzo enxulumene neNkqubo: IKomiti yeeLwimi yeNtshona Koloni echazwe kwingxelo yomsebenzi wonyaka ophele ngomhla wama31 kweyoKwindla ka2023. Ndikhethi ezo zalathisi zilinganisa intsebenzo yequmrhu kwimisebenzi yalo ephambili kwaye ezingundoqo nezibalulekileyo kuzwelonke, kuluntu okanye kumda wabantu.
  - 1.1 Inani lemisebenzi ebeka iliso ekuphunyezweni koMgaqonkqubo weeLwimi weNtshona Koloni.
  - 1.2 Inani leeprojekthi ezikhuthaza ilwimi zesintu
  - 1.3 Inani lothethathethwano olusesikweni ukuphumeza uMgaqonkqubo weeLwimi weNtshona Koloni
12. Ndivavanye iinkcukacha zokusebenza ezixeliwego zezalathi zentsebenzo ezikhethiwego zemathiriyeli ngokuchasene nemigaqo ephuhliswe kulawulo lwentsebenzo kunye nesikhokelo sokunika ingelo, njengoko kuchazwe kwisaziso ngokubanzi. Xa ingxelo yentsebenzo yonyaka ilungiswa kusetyenziswa le migao, inika ulwazi oluluncedo noluthembekileyo kunye nokuqonda kubasebzisi malunga nocwangciso lwequmrhu nonikezelo ngokwegunya kunye neenjongo zalo.
13. Ndenze iinkqubo zokuvavanya ukuba ngaba:
  - Izalathi eziisetenzisewa ucwangciso nokunika ingxelo ngentsebenz zinokunxulunyanisa ngokuthe ngqo kugunyaziso lwequmrhu kunye nempumelelo yeenjongo zalo ezicwangcisiwego
  - izalathi zicaciswe kakuhle kwaye kuqinisekisiwe ukuba kulula ukuziqonda kwaye ziisetenzisewa ngendlela engqinelanayo kwaye ndiyakwazi ukupinisekisa iindlela neenkqubo eziza kusetyenziswa ukulinganisa impumelelo
  - iithagethi eziqhagamshelwe ngokuthe ngqo kwimpumelelo yezalathi kwaye zithe ngqo, zimisewa ixesha kwaye zinokulinganisa ukupinisekisa ukuba kulula ukuziqonda oko kufuneka kufezekiswe nini, umgangatho ofunekayo wokusebenza kwakunye nendlela yokusebenza ekuza kuvavanywa ngayo
  - izalathisi kunye neethagethi ekunikwe ingxelo ngazo kwiingxelo zentsebenzo wonyaka ziyafana noko bekubotshelwelwe kumaxwebhu ocwangciso aphunyeziwego okanye ahlaziywego
  - iinkcukacha zentsebenzo ezixeliwego ziboniswa kwingxelo yonyaka yentsebenzo ngendlela eyiyo
  - kukho ubungqina obaneleyo obuxhasa iziphumo ezixeiyewo kunye nezizathu ezinikezelwego zokufezekiswa ngapha kokuqonda nokungafezekiswa kweenjongo.
14. Ndenze iinkqubo ngenjongo yokunika ingxelo ngeziphumo ezibalulekileyo kuphela.
15. Andifumenanga zinto ziphathekayo kwingcaciso yentsebenzo exeliwego yezalathisi zentsebenzo ezikhethekileyo.

## Ingxelo yomphicothi wangaphandle

### Eminye imiba

16. Nditsalela ingqalelo kumbandela ongezantsi.

### Ukufezekiswa kweenjongo ezicwangcisiwego

17. Ingxelo yentsebenzo yonyaka iquka ulwazi malunga nempumelelo echaziwego xa kuthelekiswa nokujoliswa neenjongo ezicwangcisiwego kwaye inika ingcaciso malunga nempumelelo egqithiseleyo kunye nokungaphumeleli.

### Ingxelo ngokuthotyelwa komthetho

18. Ngokungqinelana nePAA kunye nesaziso ngokubanzi esikhitshwe ngokwemigaqo yayo, kufuneka ndiphicothe kwaye ndenze ingxelo ngokuthotyelwa kwemithetho esebebenzayo ephathelele kwimicimbi yezemali, ulawulo lwezemali kunye neminye imiba enxulumene noko. Iguna elinika ingxelo linoxanduva lokuthobela umthetho wequmrhu.
19. Ndisebenzise iinkqubo zokuvavanya ukuthotyelwa kweemfuno ezikhethiweyo kuwisomthetho oluphambilu ngokuhambelana neAGSA weendlela zokuzibandakanya. Olu thethathethwano alingomsebenzi osisiqinisekiso. Ngokufanelekileyo, adivakalisi luvo okanye sigqibo esiqinisekisayo.
20. Ngenqubo esekiweyo yeAGSA, ndikhethe iimfuno kumthetho ongundoqo wovavanyo wothotyelo ofanelekileyo kulawulo lwezemali nentsebenzo yequmrhu, ngokucacileyo ukuvumela umlinganiselo novavanyo olungaguqukiyo, ngeli lixa zineenkukacha ngokwaneleyo kwaye zifumaneka lula zinika ingxelo ngendlela eqondakalayo. Iimfuno zomthetho ezikhethiweyo ziukiwe kwiqhloqelo sengxelo yalo mphicothizincwadi.
21. Andifumenanga zinto ziphathetkayo ezingahambelani neemfuno ezikhethiweyo zomthetho.

### Ukusilela kolawulo Iwangaphakathi

22. Ndiluthathelie ingqalelo ulawulo Iwangaphakathi olufanelekileyo kunxibelewano Iwam kwiingxelo zemali, ingxelo yentsebenzo yonyaka kunye nokuthotyelwa kwemithetho esebebenzayo; nangona kunjalo, injongo yam ibingekokuvakalisa naluphi na uhloba Iwesiqinisekiso ngalo.
23. Andifumenanga ziphene kulawulo Iwangaphakathi.

### Ukuziphatha ngendlela eyiyo kunye nolawulo olusemgangathweni

24. Ndizimelekwickomiti yeeLwimi yeNtshona KoloningokuhambelananeBhodiyaMazwengaMazweyeMigangatho yokuziPhatha yabaGcinizincwadi, uMgaqo wokuZiphatha waMazwe ngaMazwe wabaGcinizincwadi abaziingcali (kubandakanya neMigangatho yokuZimela yaMazwe ngaMazwe) (umgaqonkubo weIeSBA) kunye nezinye iimfuno zokuziphatha ezifanelekileyo kwimisebenzi yam eMzantsi Afrika. Ndilufezelekisile uxanduva Iwam ngokuziphatha ngokuhambelana neemfuno kunye nomgaqonkubo weIeSBA.
25. Ngokuhambelana noMgaqo waMazwe ngaMazwe woLawulo woMgangatho 1, iAGSA igcine inkqubo ebanzi yolawulo olusemgangathweni lokuthotyelwa kweemfuno zokuziphatha neenkqubo ezisesikweni kunye nemigangatho yobungcali.

eKapa

kweyama31 kweyeThupha ka2023



Auditing to build public confidence

## Ingxelo yomphicothi wangaphandle

### Isihlomelo kwinguXelo yomphicothizincwadi

#### Ukuthotyelwa komthetho – iimfuno zomthetho ezikhethiwego

iimfuno zomthetho ezikhethiwego zezi zilandelayo:

Umthetho	Amacandelo okanye imimiselo
iPublic Finance Management Act 1 of 1999 (PFMA)	ICandelo 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56(1); 56(2); 57(b)
IMimiselo kaNondyebo yamasebe, amaqumrhu ohrwebo, amaziko omgaqosiseko namaqumrhu oluntu (TR)	UMmiselo 8.2.1; 8.2.2; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) & (b); 16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c ); 16A 6.3(e ); 16A 6.4; 16A 6.5; 16A 6.6; 16A 8.3; 16A 8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 33.1.1; 33.1.3
Ummiselo wenkonzo yoluntu	Ummiselo wenkonzo kawonkewonke 13(c); 18; 18 (1) and (2)
iPrevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	ICandelo 29 ICandelo 34(1)
iPreferential Procurement Policy Framework Act 5 of 2000	ICandelo 1(i) ICandelo 2.1(a); 2.1(b); 2.1(f)
Ummiselo weNkqubo yokuThenga okuKhethekileyo ka2017	Umhlathi 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2; 12.1; 12.2
UMmiselo weNkqubo yokuThenga okuKhethekileyo ka2022	Umhlathi 3.1; 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
UMyalelo wePFMA SCM Instruction onguNombolo 09 ka2022/2023	Umhlathi 3.1; 3.3 (b); 3.3 (c ); 3.3 (e ); 3.6
UMyalelo kaNondyebo weSizwe onguNombolo 1 ka2015/16	Umhlathi 3.1; 4.1; 4.2
UMyalelo kaNondyebo weSizwe weSCM Instruction iNqaku lesi03 lika2021/22	Umhlathi 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.4 (c) -(d); 4.6; 5.4; 7.2; 7.6
UMyalelo kaNondyebo weSizwe weSCM 4A ka2016/17	Umhlathi 6
UMyalelo kaNondyebo weSizwe weSCM iNqaku lesi03 lika2019/20	Umhlathi 5.5.1(vi); 5.5.1(x);
UMyalelo kaNondyebo weSizwe weSCM iNqaku le11 lika2020/21	Umhlathi 3.1; 3.4 (a) and (b); 3.9; 6.1; 6.2; 6.7
UMyalelo kaNondyebo weSizwe weSCM inqaku lesi2 lika2021/22	Umhlathi 3.2.1; 3.2.2; 3.2.4(a) and (b) ; 3.3.1; 3.2.2; 4.1
UMyalelo wePFMA SCM wesi04 ka2022/23	Umhlathi 4(1); 4(2); 4(4)
INqaku lokuziQhelanisa lesi5 lika2009/10	Umhlathi 3.3
Umyalelo wePFMA SCM wesi08 ka2022/23	Umhlathi 3.2; 4.3.2; 4.3.3
iCompetition Act	ICandelo 4(1)(b)(ii)
Umyalelo kaNondyebo weSizwe inqaku lesi4 lika2015/16	Umhlathi 3.4
Umyalelo kaNondyebo weSizwe inqaku lesi3 lika2019/20 – isihlomelo A	ICandelo 5.5.1 (iv) and (x)
Utshintsho lwasibini kwinqaku lomyalelo kaNondyebo weSizwe wesi05 ka 2020/21	Umhlathi 4.8; 4.9 Umhlathi 5.1 ; 5.3
Inqaku lomyalelo kaNondyebo weSizwe leErratum yesi5 ka 202/21	Umhlathi 1
Inqaku lomyalelo kaNondyebo weSizwe leErratum yesi5 ka 202/21	Umhlathi 2
Inqaku lokuziQhelanisa lesi7 lika2009/10	Umhlathi 4.1.2
Inqaku lokuziQhelanisa lesi11 lika2008/9	Umhlathi 3.1; 3.1 (b)
INqaku lomyalelo kaNondyebo weSizwe loku1 lika 2021/22	Umhlathi 4.1
iPublic Service Act	ICandelo 30 (1)

**INgxelo yeMeko yezeMali ngokowama31 kweyoKwindla, wama2023**

	(A)ma-nqaku	2023	2022
Amanani ngamawaka eRandi		R'000	R'000
<b>liAsethi</b>			
<b>liasethi zangoku</b>			
Imali kune nezinto ezilinganiswa nemali	3	446	424
<b>liasethi zizonke</b>		<b>446</b>	<b>424</b>
 <b>Amatyala</b>			
<b>Amatyala angoku</b>			
lintlawulo ezivela kwintengiso	4	-	9
<b>Amatyala ewonke</b>		<b>-</b>	<b>9</b>
<b>liasethi zizonke</b>		<b>446</b>	<b>415</b>
Intsalela efunyenweyo		446	415
<b>Inzuzo yee-asethi zizonke</b>		<b>446</b>	<b>415</b>

## INgxelo yokuSebenza kweMali

	(A)ma-nqaku	2023	2022
Amanani ngamawaka eRandi		R'000	R'000
<b>Ingeniso</b>			
<b>Ingeniso elivela kwintengiselwano yotshintsho</b>			
Ingeniso lenzala	5	28	12
<b>Ingeniso elivela kwintengiselwano engeyiyo eyotshintsho</b>			
<b>Udluliso Iwengeniso</b>			
Elinye ingeniso elivela kwintengiselwano engeyiyo eyotshintsho	6	674	618
Ukudluliso kunye nenkxasomali efunyenweyo	7	439	279
<b>Ingeniso elipheleleyo elivela kwintengiselwano engeyiyo eyotshintsho</b>		<b>1 113</b>	<b>897</b>
<b>Ingeniso lilonke</b>		<b>1 141</b>	<b>909</b>
<b>Inkcitho</b>			
lintlawulo zophicotho	8	(49)	(68)
lindleko eziqhelekileyo	9	(1 026)	(713)
lintlawulo zamalungu	10	(35)	(30)
<b>Inkcitho iyonke</b>		<b>(1 110)</b>	<b>(811)</b>
<b>Intsalela yonyaka</b>		<b>31</b>	<b>98</b>

## INgxelo yeeNguqu kwiiAsethi eziSeleyo

Amanani ngamawaka eRandi	Intsalela efunyenweyo R '000	li-asethi zizonke ezishiye kileyo R '000
Ibhalansi ngomhla woku1 kuTshazimpuzi, ka2021	317	317
Utshintsho kwinzozo ye-asethi	98	98
Utshintsho lulonke	98	98
<b>Ibhalansi ngomhla woku1 kuTshazimpuzi, ka2022</b>	<b>415</b>	<b>415</b>
Utshintsho kwinzozo ye-asethi Intsalela yonyaka	31	31
<b>Utshintsho lulonke</b>	<b>31</b>	<b>31</b>
<b>Ibhalansi ngomhla wama31 kweyoKwindla, ka2023</b>	<b>446</b>	<b>446</b>

## INgxelo yoHanjiso IweMali

	(A)ma-nqaku	2023 R'000	2022 R'000
<b>Amanani ngamawaka erandi limali eziphuma kwimisebenzi eyenziweyo</b>			
lirisithi			
lirisithi zemali		439	279
Inzala yengeniso		28	12
		467	291
<b>Intlawulo</b>			
Imali ehlawuliweyo		(445)	(184)
<b>Intsalela yemali ephuma kwimisebenzi eyenziweyo</b>	<b>11</b>	<b>22</b>	<b>107</b>
<b>Ukunyuka kwesambuku semali kunye nokulinganiswa nemali</b>			
Imali kunye nezinto ezifana nemali ekuqalen konyaka		424	317
<b>Imali kunye nezinto ezifana nemali ekupheleni konyaka</b>	<b>3</b>	<b>446</b>	<b>424</b>

## INgxelo yoThelekiso loHlahlo Lwabiwo mali neZixa mali eZizizo

### Uhlahlo Iwabiwomali ngeMali

Amanani ngamawaka eRandi	Uhlahlo-Iwabiwo-mali olvunyi-weyo	Uhenga-hlengiso	Uhlahlo-Iwabiwo-mali lokugqi-bela	Imali-eyiyo ngokwe-siseko esithe-lekise-kayo	Umahluko-phakathi kohlalho-lwabiwo-mali lokugqi-bela kunye-nolwe-nyani	Isa-lathi-so
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### Ingxelo yokusebenza kwemali

#### Ingeniso

##### Ingeniso elingarhafelwayo

Ingeniso lequmrhu ngaphandle kwentengiso	15	-	15	28	13	14.1
Udluliselo olufunyenweyo	290	149	439	439	-	
<b>Ingeniso lilonke</b>	<b>149</b>	<b>454</b>	<b>467</b>	<b>13</b>		

#### Inkcitho

##### Intlawulo yangoku

limpahla kanye neenkonz	(305)	(149)	(454)	(427)	27	14.2
<b>Inkcitho iyonke</b>	<b>(305)</b>	<b>(149)</b>	<b>(454)</b>	<b>(427)</b>	<b>27</b>	
<b>Intsalela</b>		-	-	40	40	
<b>Isixa esiSiso xa kuThelekiswa- Isiseko</b>	-	-	-	40	40	
<b>njengoko siChazwe kuHlahlo Iwabiwomali</b>						
<b>kanye neNgxelo yoThelekiso</b>						

##### INgxelo yoThelekiso

### Uxolelaniso

#### Umahluko wesiseko

Enye ingeniso engarhafwayo (iiNkonzo zobubele)	674
limpahla kanye neenkonzo	(9)
limpahla kanye neenkonzo (iiNkonzo zobubele)	(674)

#### Umahluko wexesha

#### Umahluko wequmrhu

Esebenzayo	-
<b>Isixa esisiso kwiNgxelo yeMali yoNyaka</b>	<b>31</b>

#### Qaphela:

Uyilo kanye nefomathi yeNgxelo yoThelekiso loHlahlo Iwabiwomali kanye neNkcitho iye yatshintshwa ukuze ihambelane neGRAP 24 yoMgaqonkqubo woCwangcisomali ofuna ukuba ifomathi yoHlahlo Iwabiwomali ihambelane noHlahlo Iwabiwomali olwamkelweyo njengoko lupapashwe kuqikelelo IweNgeniso neNkcitho yoPhondo.

## 1. Unikezelo IweeNgxelo zeMali zoNyaka

Iingxelo zemali zonyaka zilungiselelwe ngokuhambelana neMigaqonkqubo yoCwangcismali oVunyiweyo Jikelele (GRAP), ekhutshwe yiBhodi yeMigaqonkqubo yoCwangcismali ngokungqinelana neCandelo 91 lePublic Finance Management Act (uMthetho 1 ka1999).

Ezi ngxelo zemali zonyaka zilungiselelwe isiseko semali eqokelelweyo kwaye zihambelana neendleko zembali njengesiseko somlinganiselo, ngaphandle kokuba kuchazwe ngenye indlela. Zibonakaliswe ngeRandi yaseMzantsi Afrika.

Onke amanani asondezwe kwiwaka elikufutshane.

Isishwankathelo semigaqonkqubo yocwangcismali ebalulekileyo, ethe yasetyenziswa rhoqo kulungiselelo Iwezi nkcazomali zonyaka, ichazwe apha ngezantsi.

Le migaqonkqubo yocwangcismali ihambelana nexesha langaphambili.

### 1.1 Inkxalabo engaphambili

Ezi ngxelo zemali zonyaka zilungiselelwe ngokusekelwe kulindelo lokuba iqumrhu liya kuqhubeka lisebenza lijongene nale nkxalabo kwezinyanga zili12 zizayo.

### 1.2 Izinto eziphathekayo

Izinto ezishiyiweyo okanye iinkcazo ezizizinto eziphathekayo ukuba zinokuphembelela abantu okanye zinefuthe kwiinkqubo okanye uhlolo lwabasebenzisi olwensiwa ngokusekelwe kwiingxelo zemali. Izinto eziphathekayo zixhomekeke kuhlobo okanye kubungakanani bokushiyiweyo okanye impazamo egwetye kwiimeko ezingqongileyo. Ubume okanye ubungakanani benqaku lolwazi, okanye indibaniselwano yazo zozibini, isenokuba ngumba omiselayo.

Ukuvavanya ukuba ngaba ukushiywa okanye ukuchaneka kungaphembelela iziggibo zabasebenzisi, kwaye ke ngoko kubalulekile, kufuna ukuqwalaselwa kweempawu zabasebenzisi. Isikhokelonkqubo sokuLungisa nokuBekwa kweeNgxelo zeMali sichaza ukuba abasebenzisi bayacingelwa ukuba banowlazi olufanelekileyo ngorhulumente, imisebenzi yakhe, uwangcismali kunye nokuzimela ukufunda ulwazi ngenkuthalo efanelekileyo. Ngoko ke, uvavanyo luthathela ingqalelo indlela abasebenzisi abaneempawu ezinjalo banokulindeleka njani ukuba baphenjelelwe ekwenzeni uvavanyo kunye nasekuthatheni iziggibo.

Izinto eziphathekayo ngokwahlukana kwazo ze5% nangaphezulu zichazwe kumanqaku eNgxelo zeMali zoNyaka.

### 1.3 Izigwebo ezibalulekileyo kunye nemithombo yothikelelo lokungaqiniseki

Iqumrhu lenze uqikelelo kunye nentelekelelo malunga nekamva. Uqikelelo lobalomali olufumanekayo ngokwenkcazo alufani neziphumo ezichanekileyo ezinxulumene noko. Uqikelelo kunye nezigwebo zihlal zivavanywa kwaye zisekelwe kumava adlulileyo okanye kunye nezinye izinto, kubandakanya wa izinto ezilindelweyo kwiziganeko zexesha elizayo ekukholelwu ukuba zifanelekile phantsi kweemeko. Uqikelelo kunye nokucingela olunomngcipheko omkhulu ekubangeleni uhlgahlengiso lwempahla kwizixamali ezifunyenweyo zeasethi namatyala konyakamali olandelayo zioxoxwe ngezantsi.

#### Okufunyenweyo

Iqumrhu livavanya iimali ezifunyenweyo zorhwebo ekupheleni kwexesha ngalinye lokunkwa kwengxelo kusenzelwa umonakalo. Ekumiseleni ukuba ilahleko yomonakaliso ifanele irekhodwe kwintsalela okanye kwingeniso, iqumrhu lenza izigwebo malunga nokuba kukho idatha eqaphelekayo ebonisa ukwehla okunokulinganiswa kwiingqikelelo zenkcitho yemali yexesha elizayo evela kwiasethi yemali.

Ixabiso elilahliweyo kwiimfanelo zorhwebo libalwe kwipotifoliyo, ngokusekwe kumanani elahleko akudala, ahlgahlengiswe kwiimeko zoqoqosho ezingqamene noshishino kunye nezinye izikhombisi ezikhoyo ngomhla wokunika ingxelo ezinxulumene nokungawkazi ukuhlawa kwipotifoliyo. Le milinganiselo yelahleko yonyaka isetyenziswa kwimali eseleyo yemalimboleko kwipotifoliyo ize ilinganiswe nexesha eliqikelelwayo lokuvela kwelahleko.

## Imigaqo yoCwangciso mali



### Isibonelelo somonakalo

Uqikelelo lokonakaliswa kwezinto ezifunyenweyo lwenziwa xa ukuqokelewa kwesixa esipheleleyo kungasenakwenzeka. Ulwabiwo lomonakalo uya kubalwa kwiimali ezifunyenwe ngorhwebo kuphela. Ulwabiwo lomonakalo olupheleleyo lwequmrhu liya kubalwa mhlawumbi ngumntu onetyala okanye ubuncinane ngokodidi ngalunye lomngcipheko.

### 1.4 Izixhobo zemali

Izixhobo zemali zequmrhu zihlelwa njengeasethi zemali okanye zamatyala.

Isixhobo semali siso nasiphi na isivumelwano esivelisa iasethi yemali yequmrhu elinye kunye noxanduva lwezemali okanye inzala eseleyo yequmrhu elinye.

Ixabiso elihlawulelwayo lweasethi zemali okanye ityala eliyimali sisixamali apha iasethi eyimali ilingelelaniswa kwasekuqaleni ngaphandle kweentlawulo ezingundoqo, kudityaniswe okanye kuthatyathwe intlawulo eqokelelweyo kusetyenziswa indlela ekwenziwa ngayo inzala ukuze kukhangelwe nawuphi na umahluko phakathi kwelo kwesixamali sokuqala kunye nesixamali esenziwe ekuhambeni kwexesha, kwaye kukhutshwe nakuphi na ukucuthwa (ngokuthe ngqo okanye ngokusetyenziswa kweakhawunti yesibonelelo) ngenxa yomonakalo okanye yokungangenelwa.

Umngcipheko wezinga lenzala ngumngcipheko apha ixabiso elifanelekileyo okanye imali ephumayo yexesha elizayo yesixhobo semali iya kwehla ngenxa yotshintsho kwizinga lenzala yemarike.

Iimalimboleko ezhilawulwayo ngamatyala emali, ngaphandle kweentlawulo zexesha elifutshane phantsi kwemiqathango eqhelekileyo yetyala.

### Ukuhlelwa

Iqumrhu linezintlobo zilandelayo zeempahla zemali (iindidi neendidi) njengoko ziboniswe kwingxelo yobume bemali okanye kula manqaku:

#### Iklasi

Imali kunye nezinto ezilingana nemali zitheleksawa neentlawulo

#### Udidi

Iasethi yemali

#### Iklasi

Intlawulo ezivela kwintengiselwano

#### Udidi

Amatyala elinganiswa neentlawulo

### Umlinganiselo wokuqala weeasethi eziyimali kunye namatyala ayimali

Iqumrhu lilinganisa iasethi eyimali kunye netyla, ngaphandle kwezo zilinganiswengokwexabiso elifanelekileyo, ezingexabiso elifanelekileyo kwasekuqaleni kunye neendleko zentengiselwano ezinokubangelwa ngokuthe ngqo kukufunyanwa okanye ukukhutshwa kweeasethi eziyimali okanye ityala eliyimali.

Iqumrhu lilinganisa zonke iiasethi eziyimali kunye namatyala emali ekuqaleni ngokwexabiso elifanelekileyo.

Iqumrhu liqala livavanye ukuba ingaba umxholo wemalimboleko ekhutshwa ngesibonelelo ngokwenene yimalimboleko na. Ekuqatshelweni kokuqala, iqumrhu lihlalutya imalimboleko yemvume kumacandelo alo kunye neekhawunti zecandelo ngalinye ngokwahlukileyo. Iqumrhu liphendulela loo nxalenye yemalimboleko esisibonelelo:

- inzudo yezentlalo ngokuhambelana neNkqubosikhokelo sokuLungisa nokuNikwa kweNkcazo zeMali, apha ingumniki malimboleko, okanye
- ingeniso elingelilo lentengiselwano, ngokuhambelana noMgaqonkubo weGRAP kwiNNgeniso elivela kwiiNtengiselwano ezingezoTshintshiselwano (iiRhafu kunye noDluliselo), apha ingumamkeli wemalimboleko.

### Umlinganiselo olandelayo weeasethi eziyimali kunye namatyala ayimali

Iqumrhu lilinganisa zonke iiasethi eziyimali kunye namatyala ayimali emveni kokuqhaphela kuqala ngokusebenzisa ezi ndidi zilandelayo:

- Izixhobo zemali ngokwexabiso elifanelekileyo.
- Izixhobo zemali ngokwetyala elihlawulwayo.
- Izixhobo zemali ngokweendleko.

## Imigaqo yoCwangciso mali

Zonke iiasethi eziyimali ezilinganiswe netyla elihlawuliweyo okanye ixabso, zixhomekeke kophononongo lomonakalo.

Ityala elihlawuliweyo leasethi eyimali okanye ityala eliyimali sisixamali aphi iasethi eyimali okanye ityala lilinganiswa kwasekuqaleni kungekakhutshwa zintlawulo ezingundoqo, kudityaniswe okanye kukhutshwe iintlawulo eziqokelelweyo ngokusebenzisa indlela yokwenza inzala kumahluko phakathi kwexabiso lokuqala kunye nelikhule mva, kwaye kuthathwe naluphi na ukuncitshiswa (ngokuthe ngqo okanye ngokusetyenziswa kweakhawunti yesibonelelo) ngokomonakalo okanye ukungaqokeleki kobume beasethi zemali.

### **limbono zokuvavanywa kwexabiso elifanelekileyo**

Obona bungqina bufanelekileyo ngamaxabiso abhalwe kwimarike esebebenzayo. Ukuba imarike yesixhobo semali ayisebenzi, iqumrhu limisela ixabiso elifanelekileyo ngokusebenzisa ubuchule bokulinganisa amaxabiso. Injongo yokusebenzisa ubuchule bolinganiselo kukuqinisekisa ukuba ixabiso lentengiselwano beliza kuba njani ngomhla wokuwulinganisa kutshintshiselwano lobude bengalo olukhuthazwa luqwalasel oлуqhelekileyo lokusebenza. Ubuchule bolinganiselo buquka ukusebenzisa iintengiselwano zemarike zakutshanje Phakathi kolwazi, amaqela azimiseleyo, ukuba akhona, okubhekisele kwixabiso elifanelekileyo lelinye icandelo elifana kakhulu, uhlalutyo lokuhamba kwemali eyehliswego kune nemifuziselo yokukhetha amaxabiso. Ukuba kukho ubuchule bolinganiselo obuqhelekileyo obusetyenziswa ngabathathinxaxhebi kwimarike ukuze babeke amaxabiso esixhobo obu buchule bubonakaliswe ukuba bunika uqikelelo oluthembekileyo Iwamaxabiso afunyenwe kwintengiselwano yokwenene, iqumrhu lisebenzisa obo buchule. Ubuchule bolinganiselo obukhethiweyo busebenzisa kangangoko izinto ezisetyenziswa kwintengiselwano kwaye buxhomekeke kancinane kwigaleo lequmrhu. Ibandakanya yonke imiba enokuthi iqwalaselwe ngabathathinxaxheba bentengiso ekusekwensi kwexabiso kwaye ihambelana neendlela ezamkelweyo zoqoqosho zokubeka amaxabiso ezixhobo zemali. Ngamaxesha athile, iqumrhu lilinganisa ubuchule bolinganiselo kwaye livavanyela ukuba semthethweni kusetyenziswa amaxabiso asuka kulo naluphi na utshintshiselwano Iwemarieke oluqaphelekayo kwisixhobo esinye (okt ngaphandle kohlengahlengiso okanye kokupakishwa ngokutsha) okanye ngokusekwe kuyo nayiphi na idatha ekhoyo eqaphelekayo yemarike.

Imali ezifunyenweyo zexesha elifutshane kune nezihlawulekayo azichithwa aphi ixesha lokuqala letyala linikiweyo okanye elifunyenweyo lihambelana nemigaqo esentyenziswa kwicandelo likarhulumente, nokuba kungenxa yemikhwa emiselweyo okanye komthetho.

### **linzudo kune neelahleko**

Inzudo okanye ilahleko evela kutshintsho Iwexabiso elifaneleyo leasethi eyimali okanye ityala eliyimali elilinganiswe kwixabiso elifaneleyo libonakalisa kwintsalela okanye kwimali engekhoyo.

Kwiiasethi eziyimali kune namatyala alinganiswa neendleko, inzudo okanye ilahleko ibonakaliswa kwintsalela okanye ityala eliyimali.

### **Ukonakala kune nokungaqokelewa kweeasethi eziyimali**

Iqumrhu livavanya ekupheleni kwexesha ngalinye lokunkwa kwengxelo ukuba ingaba bukhona na ubungqina obucacileyo bokuba iasethi yemali okanye iqela leasethi zemali lihlaziyiwe.

Ngezixamali ezifanele iqumrhu, ubunzima obukhulu bezemali kwingeniso, ukuba kunokwenzeka ukuba okufunyenweyo kungabhangha kwaye ukusilela kweentlawulo zonke zizibonakaliso zomonakalo.

### **liasethi eziyimali zilinganiswa namatyala:**

Ukuba kukho ubingqina obucacileyo bokuba ilahleko yokonakaliswa kweeasethi eziyimali ezilinganiswe namatyala, isixa selahleko silinganiswa njengomahluko phakathi kwexabiso leeasethi langoku lokuqikelelwa kwemali yexesha elizayo (ngaphandle kwelahleko yetyala lexesha elizayo) isaphulelo ngokwexabiso lenzala esebebenzayo kwiasethi zemalil. Isixamali esibhalwe phantsi seasethi sinciphiswa ngokusebenzisa iakhawunti yesibonelelo. Inani lelahleko libhaliswe njengentsalela.

Ukuba, kwixesha elilandelayo, isixamali selahleko somonakaliso siyehla kwaye ukwehla kunokunxulunyiswa ngokungacwangcisi nesiganeko esenzeka emveni kokuba kwehliswe ixabiso Iwengeniso.

Apho iiasethi eziyimali zonakaliswe ngokusetyenziswa kweakhawunti yesibonelelo, isixamali selahleko sichazwa kwintsalela okanye kwamatyala entsebenzo. Apho ezo asethi ziyimali zicinywe khona, zicinywe

## Imigaqo yoCwangciso mali



kwiakhawunti yesibonelelo esichaphazelekayo. Ukubuyiswa kweemali ezicinyiweyo zangaphambili zifakwa kwiindleko zentsebenzo.

### Iiasethi eziyimali zilinganiswa namatyala:

Ukuba kukho ubingqina obucacileyo bokuba ilahleko yokonakaliswa kweeasethi eziyimali ezilinganiswe namatyala, isixa selahleko silinganiswa njengomahluko phakathi kwexabiso leeasethi langoku lokuqikelelwa kwemali yexesha elizayo (ngaphandle kwelahleko yetyala lexesha elizayo) isaphulelo ngokwexabiso lenzala esebezayao kwiasethi zemalil. Isixamali esibhalwe phantsi seasethi sinciphiswa ngokusebenzisa iakhawunti yesibonelelo. Inani lelahleko libhaliswe njengentsalela.

### Iisaethi zemali

Iqumrhu alizihoyi iiasethi eziyimali lisebenzisa ubalomali lomhla worhwebo. Iqumrhu aliyihoyi iasethi eyimali kuphela xa:

- Amalungelo ekontraka kwiingxowamali ezivela kwiasethi yemali ayaphelelwa, ahlaziye okanye acinywe;
- Iqumrhu lidlulisela kwelinje iqela yonke imingcipheko nemivuzo yobunini beasethi zemali; okanye
- Iqumrhu, nangona ligcine imingcipheko ebalulekileyo kune nembuyekezo yobunini beasethi eziyimali, udlulisele ulawulo lwee-asethi kwelinje iqela kwaye elinye iqela liyakwazi ukuthengisa iasethi ngokhupheleleyo kwiqela lesithathu elingadibaniyo, kwaye iyakwazi ukusebenzisa elo gunya eyedwa kwaye ngaphandle kokufuna ukubeka imiqathango eyongezelweyo kudluliselo. Kule meko, iqumrhu:
  - Aliyihoyi iasethi; kwaye
  - wamkela ngokwahlukileyo nawaphi na amalungelo kune nezibophelelo ezenziweyo okanye ezigciniweyo kudluliselo.

Isixamali seasethi edluliselweyo sabelwe phakathi kwamalungelo okanye izibophelelo ezigciniweyo kune nezo zigqithiselwe ngokusekelwe kumaxabiso azo afanelekilyo ngomhla wodluliselo. Amalungelo namatyala asanda kuyilwa kune nezibophelelo zilinganiselwa kumaxabiso azo afanelekileyo ngaloo mhla. Nawuphi na umahluko phakathi kwentlawulo efunyenweyo kune namaxabiso avezwe kwintsalela okanye kwintstilelo kwixesha lodluliselo.

Apho ingahoywanga iasethi ngokupheleleyo, umahluko pahakathi kwexabiso elibhalwe phantsi kune nesixa somvuzo ofunyenweyo ubonwa njengentsalela okanye intsilelo.

### Amatyala emali

Iqumrhu lisusa ityla eliyimali (okanye inxalenye yetyala eliyimali) kwingxelo yonyaka mali xa licinyiwe – umz. xa isibophelelo esichazwe kwikhontrakthi sikhutshiwe, sirhoxiswa, iphelelwa okanye iyekwa.

Utsintshiselwano phakathi komboleki okhoyo kune nombolekisi wezixhobo zamatala ezinemiqathango eyahlukileyo kakhulu kubalwa njengokucima uxanduva lwemali Iwangaphambili kwaye kuqatshelwe uxanduva lwemali olutsha. Ngokunjalo, utshintsho olubalulekileyo lemiqathango yetyala lemali elikhoyo okanye inxalenye yalo lichazwe ngokuba licinyiwe kwityala elikhulu elikhoyo.

Umahluko phakathi kwesixamali setyala eliyimali (okanye inxalenye yetyala eliyimali) elicinyiweyo okanye eligqityiselwe kwelinje iqela kune nentlawulo ehlawulwayo, kubandakanya naziphi na iiasethi ezingezizo ezemali ezidluliselweyo okanye amatyala athatyathwayo, abonwa njengentsalela okanye intsilelo. Nawaphi na amatyala arhoxiswayo, axolelwayo okanye athatyathwe lelinje iqumrhu ngendlela engeyiyo eyotshintsho abalwa ngokungqinelana ngokweMiqathango yeGRAP kwiNgeniso yeeNtengiselwano ezingezizo ezoRhwebo (iRhfau kune noDluliselo).

### 1.5 Limfanelo ezesemthethweni

Limfanelo ezesemthethweni ziimali ezifunyenweyo ezivela kumthetho, imimiselo exhasayo, okanye iindlela ezifanayo, kwaye zifuna ukuhlawulwa lelinje iqumrhu ngemali okanye yenyi iasethi.

Ixesha elibhalwe phantsi lixabiso apho iasethi ibonwa khona kwingxelo yemali.

Inkubo yeendleko yinkubo esetyenziselwa ukubalwa kweemali ezifunekayo ngokomthetho ezifuna ukuba ezi mali zifunekayo zilinganiswe kwixabiso lentengiselwano yazo, kune nayo nayiphi na inzala efunyenweyo

okanye ezinye iintlawulo (apho kufanelekileyo) kwaye, ngaphantsi kwayo nayiphi na ilahleko yokonakaliswa eqokelelweyo kune naziphi na imali ezingahoywanga.

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

Isixamali sentengiselwano (ngokwemigqaliselo yale Miqathango) kwimali efunyenweyo ngokomthetho kuthethwa ngemali echaziweyo, okanye ebaliweyo, ehlawuliweyo okanye ehlawulisiweyo ngokungqinelana nomthetho, imimiselo exhasayo, okanye iindlela ezifanayo.

## **1.6 Ingeniso elivela kuthengiselwano**

### **Okuqathselweyo**

Ingeniso linbonwa xa kunokwenzeka ukuba iinzuso zoqoqosho zexesha elizayo okanye zeenkonzo ezinokubakho ziya kuhamba ziye kwiqumrhu kwaye xa isixa senzuso sinokulinganiswa ngokuthembekileyo, kune neendlela ezithile ekuye kwafikelewa kuzo yimisebenzi yequmrhu. Ingeniso elivela kuneizelo lweenkonzo lamkelwa kwintsalela okanye kwingeniso ngokomlinganiselo ngomhla wokunika ingxelo.

Ingeniso ngumthamo opheleleyo yeenzuso zoqoqosho okanye zenkonzo enokubakho ngexesha lokunika ingxelo xa loo mithambo ingenayo ibangela ukwanda kweeasethi, ngaphandle kokunyuka okunxulumene nemirhumo evela kubanini.

Utshintshiselwano Iwentengiselwano apho iqumrhu lifumana iimpahla okanye iinkonzo, okanye linamatyla aphelisiweyo, kwaye linika ngokuchanekileyo ixabiso elilinganayo (ikakhulu ngehlobo Iweempahla, iinkonzo okanye ukusetyenziswa kweeasethi) kwelinje iqela ngokutshintshiselana.

Ixabiso elifanelekileyo yimali apho kunokutshintshwa ngayo iasethi, okanye ityala lihlawulwe, phakathi kumaqela anolwazi, azimiseleyo kwintengiselwano yexesha elide.

### **Umlinganiselo**

Ingeniso lilinganiswa ngexabiso elifanelekileyo lentlawulo efunyenweyo okanye efunekayo. Le mali ayithathwa njengokulinganiswa ngokuthembekileyo zide zonke iimeko ezinokuvela ezinxulumene nentengiselwano zisonjululwe.

### **Inzala, imirhumo kune nezabelo**

Inzala ibonisa njengentsalela, kusetyenziswa indlela esebezayo lezinga lenzala.

## **1.7 Ingeniso evela kwintengiselwano iyanaka**

### **Engatshintshiswayo**

Ukungena kwezibonelelo ezsuka kwintengiselwano engatshintshiswayo ivunyuwa njengeasethi yamkelwa njengengeniso, ngaphandle ngokuba ityala livunyuwa ngokunxulumene nokungena okufanayo.

Njengoko iqumrhu lisanelisa uxanduva olukhoyo oluvunywayo njengetyla ngokubhekiselele ekungeneni kwezibonelelo ezsuka kwintengiselwano engeyiyo evunywae njengeasethi, linciphise isixamali setyala elivuniweyo kwaye linakana isixamali sengeniso esilingana noko kuncitshiswa.

### **Umlinganiselo**

Ingeniso elivela kwintengiselwano engeyiyo ithelekiswa kwisixamali sokunyuka kweeasethi zizonke ezivunywae liqumrhu.

Ukuba, ngenxa yentengiselwano engeyiyo, iqumrhu livuma iasethi, liye liyivume nengeniso elilingana nesixa seasithi esilinganiswe ngexabiso layo elifanelekileyo ngomhla wokufunyanwa kwaso, ngaphande kokuba kufuneka lamkele ityala. Aphi kufuneka ukuba ityala liqwalaselwe liya kulinganiswa njengolona qikelelo Iwesixamali esifunekayo ukuze kuhlawulwe isibophelelo ngomhla wokunika ingxelo, kune nesixamali sokunyuswa kweeasethi ezishiyeleyo, ukuba zikhona, zamkelwa njenhengeniso. Aphi kuncitshiswa ityala ngenxa yomcimbi orhafisayo okanye imeko iyenanelisa, isixamali sokucuthwa kwetyala samkelwa njengengeniso.



### Izibonelelo ezinemiathango kunye neerisithi

Ingeniso efunyenweyo kwinkxasomali enemiqathango, iminikelo kunye nenkxasomali yamkelwa njengengeniso ukuya kuthi ga kwinqanaba lokuba iqumrhu lithobele nayiphi na indlela, iimeko okanye izibophelelo eziqulethwe kwisivumelwano.

Inzala efunyenwe kutyalomali iphathwa ngokwemiqathango yesibonelelo. Ukuba ihlawulwa kumnikeyezeli irekhodwa njengenxalenyet yetyala kwaye ukuba akunjalo, ivunywa njengenzala efunyenwe kwingxelo yokusetyenziswa kwemali.

Izibonelelo ezibuyekeza iqumrhu ngeendleko ezifunyenweyo zibonakaliswa kwintsalela okanye kwintstilelo ngendlela ecwangcisiweyo kwangaxeshanye apha iindleko zivunywa khona.

### Iziphо neminikelo, kubandakanywa neempahla

Iziphо kunye neminikelo, kuquka iimpahla, zibonwa njengeeasethi kunye nengeniso ukuba kunokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye iinkonzo ezinokubakho ziya kuya kwiqumrhu kwaye ixabiso elifanelekileyo leeasethi linokulnganiswa ngokuthembekileyo.

### linkonzo ngobubele

Iqumrhu lithathela ingqalelo iinkonzo zesisa ezibalulekileyo kwimisebenzi yalo kunye/okanye kwiinjongo zokunikezelwa kweenkonzo. Ingeniso elinxulumene nayo ibonwa xa kunokwenzeka ukuba izibonelelo zoqoqoshokwixeshaelizayo okanye iinkonzo eyakuya kwiqumrhu kwaye anokulinganiswangokuthembekileyo. Inkcitho ngexabiso elilinganayo ibonakaliswa kwangoko ngokusetyenziswa kwenkonzo.

Apho iinkonzo zobubele ezingabalulekanga kwimisebenzi yequmrhu kunye/okanye kwiinjongo zonikezelo Iwenkondo kunye/okanye zingayonelisi imilinganiselo yokwamkelwa, iqumrhu lidiza iindidi Iweenkonzo ezifunyenweyo ngexesha lokunika ingxelo.

linkonzo zobubele ziinkonzo ezbonelewa ngabantu kumaqumrhu, ngaphandle kwentlawulo, kodwa kuxhomekeke kwimimiselo. Abasebenzi bolawulo Iwemali kwiqumrhu likarhulumente babonelela ngenkxaso ebalulekileyo kwiqumrhu ekuphumezeni iinjongo zalo. Inkonzo enikezelweyo inokulinganiswangokuthembekileyo kwange ibonakaliswe kumanqaku kwingxelo zemali.

## 1.8 Intengiselwano zemali zamazwe angaphandle

Intengiselwano yemali yamazwe angaphandle irekhodiwe, kwinqalelo yokuqala kwiiRandi, ngokufaka isicelo kwisixamali sangaphandle iqondo lotshintshiselwano phakathi kwemali esebezayo kunye nemali yangaphandle ngomhla wentengiselwano.

Intengiselwano ezenziwe kwiimali zamazwe angaphandle ziguqulelwa ngokwezinga lotshintshiselwano olulawulayo ngomhla wentengiselwano. Izinto zemali ezenziwe kwiimali yamazwe angaphandle ziguqulelwa ngokwezinga lotshintshiselwano olulawulayo wentengiselwano. Inzuzo okanye iilahleko ezivela kuguqulo zitsalwa kwintsalela/ intsilero.

## 1.9 Amanani othelekiso

Apho kukho imfuneko, amanani othelekiso acazululwe ngokutsha ukuze ahambelane neenguukwingcasicontetho kulo nyaka.

## 1.10 Inkcitho

### Utshintshiselwano Iwemali kwiasethi namatyala

Amatyala ayacinywa xa ebonwa engahlawuleki. Amatyala acinyiwego alinganisewo kwisixamali esicinyiwego kunye/okanye nenkcitho engaphantsi kweemali ebekelwe bucala. Akukho malungiselelo enziweyo ngezixamali ezingahlawulekiyo kodwa izixamali zibhengezwa njengenqaku lokubhengeza. Zonke ezinye iilahleko ziyanakanwa xa uguyaziso lunikwe ukuba luqatshelwe.

### Inkcitho engenaziqhamo neylahleko

Inkcitho engenanzuso neylahleko thathwa nokweasethi kwingsxelo yemali de kube lelo xesha lokuba inkcitho leyo ibuyiselwe kumntu onoxanduva okanye icinywe njengetyala elingahlawulekiyo kwingsxelo yemali.

### **Inkcitho engaqhelekanga**

Inkcitho engaqhelekanga ithathwa okwenkcitho kwingxelo yemali. Ukuba inkcitho ayivunywanga ligunya elifanelekileyo ithathwa njengeasethi ide ihlawulwe okanye icinywe njengetyala elingahlawulekiyo.

### **Udluliselo kune neenkxaso**

Udluliselomali kune nekxasomali zivuniwi njengenkitho xa uguyaziso lokuggibela Iwentlawulo Iwensiwa kwinkqubo (kungadlulwanga kwelama31 kwneyoKwindla wonyaka ngamnye).

### **1.11 Intsalela efunyenwego**

Intsalela efunyenwego imele umahluko oshiyekile phakathi kweeasethi zizonke kune namatyala. Naziphi na iintsalela kune neentsilelo ezifunyenwe ngonyakamali othile ziyaqawa/zitsalwe kwintsalela/intsalelo efunyenwego. Ulungelewaniso lonyaka ongaphambili, olunxulumene nengeniso kune nenkcitho, lutsalwa/lubalela kwintsalela efunyenwe kuhlengahlengiso olwensiwe mva.

### **1.12 Ilinkcukacha zohlahlo Iwabiwomali**

Uhlahlo Iwabiwomali oluphunyezwe lulungiselelwa ngokwemali eziinkonzo Iwadityanisa nohlelo loqoqoshlo olunxulunyanisa neenjongo zesiphumo sokwensiwa komsebenz. I-GRAP 24 ifuna ukuba ingxelo yohlahlo Iwabiwomali idizwe ngokuthelekisana noHlahlo Iwabiwomali olwamkelwego lubandakanya ukuhlelwa kohlahlo Iwabiwomali njengoko kupapashiwe.

Uhlahlo Iwabiwomali oluvunyiweyo lubandakanya ixesha lemalu ukusukela ngomhla we4/1/2022 ukuya kutsho kowesi3/31/2023.

Iingxelo zemali zonyaka kune nohlahlo Iwabiwomali azikho kwisiseko sobalomali ngoko ke uthelekiso Iwemali ebekelwe uhlahlo Iwabiwomali Iwexesha lokunika ingxelo lubandakanyiwe kwiNgxelo yokuthelekiso uHlahlo Iwabiwomali kune neemali eziZizo.

Umahluko wezinto eziphathekayo we5% nangaphezulu uchazwe kumanaku eeNgxelo zeMali.

### **1.13 Amaqela adibeneyo**

Amaqela adibeneyo ngumntu okanye liqumrhu elinamandla okulawula okanye okulawula ngokudibeneyo elinye iqela, okanye libe nempembelelo enkulu kwelinye iqela okanye ngokuchaseneyo, okanye iqumrhu elingaphantsi lolawulo olunye.

Ulawulo liguna lokulawula imigaqonqubo yokusebenza yequmrhu ukuze lifumane inzuzo kwimisebenzi yalo.

Ulawulo oluhlangeneyo sisivumelwano sokwabelana ngolawulo kumsebenzi othile ngolungiseloo olubophelelayo, kwaye kuba kuphela xa iziggibo zeqhinga lezemali nezokusebenza ngokunxulumene nomsebenzi zifuna imvume ngamxelomnye yamaqela abelana ngolawulo (abaxhasi).

Intengiselwano yeqela eliyinxalenye ekudlulisweni kwezibonelelo, iinkonzo okanye izibophelelo phakathi kwequmrhu elinika ingxelo kune neqela eliyinxalenye, kungakhathaliseki ngokuba kuhlawulisa ixabiso.

Impembelelo enkulu ngamandla okuthatha inxaxheba kwiziggibo zomgaqonqubo wemali nokusebenza kwequmrhu, kodwa ayitolawulo kuloo migaqonqubo.

Abaphathi ngaba bantu banoxanduva lokucwangcisa, ukukhokela nokulawula imisebenzi yequmrhu, kubandakanya nabo banikwe iguna lokulawula iqumrhu ngokungqinelana nomthetho, kwiimeko apho kufuneka benze imisebenzi enjalo.

Amalungu asondeleyo osapho lomntu athathwa njenamalungu osapho anokulindeleka ukuba aphembelele, okanye aphenjelelw, ngabaphathi kwiinkqubo zabo nequmrhu.

Iqumrhu likhululiwe kwiimfuno zokudiza ngokunxulumene neentengiselwano zeqela eliyinxalenye ukuba loo ntengiselwano yenzeke ngaphakathi kobudlelwane obuqhelekileyo bomboneleli kune/okanye umxumi/umamkeli ngokwemigaqo nemiqathango engekho ngaphezulu okanye ngaphantsi evumayo kunoko kusengqiqweni ukulindela ukuba iqumrhu liyamkela ukuba eseberza nelo qumrhu okanye umntu okwimeko

## Imigaqo yoCwangciso mali



efanayo kunye nemigaqo nemiqathango ingaphakathi kwemilinganiselo yokusebenza eqhelekileyo esekwe sisigunyaziso esisemthethweni sequmrhu elinika ingxelo.

Apho iqumrhu likhutshiwe kwizibhengezo ngokuhambelana oku kungasentla, iqumrhu lichaza iinkcukacha ezibalisayo malunga nobume bentengiselwano kunye neebhalansi ezinxulumeneyo eziseleyo, ukwenzela ukuba abasebenzisi beengxelo zemali zequmrhu baqonde ifuthe lentengiselwano yeqela eliyinxalenyen kunyaka walo ingxelo zemali.

### 1.14 Iziganeko emva komhla wokunika ingxelo

Imicimbi emva komhla wokunikwa kwengxelo yalo micimbi, emihle neyingentlanga, eyenzeka Phakathi komhla wokunikwa kwengxelo kunye nomhla apho iingxelo zemali zagunyaziswa ngawo. Mibini iindidi zemicimbi ezinokuchwanga:

- ezo zibonelela ngobungqina beemeko bezikho ngomhla wokunika ingxelo (ukulungelelanisa imicimbi emva komhla wokunika ingxelo); kunye
- nezo zibonisa iimeko ezivela emva komhla wokunika ingxelo (imicimbi engeyiyo yokuhlengahlengisa emva komhla wokunika ingxelo).

Iqumrhu liza kulungelelanisa isixamali esivunywe kwiingxelo zemali ukuze sibonakalise iziganeko zokulungisa emva komhla ingxelo xa sele umcimbi udlulile.

Iqumrhu liza kuchaza uhlolo lomcimbi kunye noqikelelo lwempembelelo yalo lezemali okanye ingxelo ecacisa yokuba uqikelelo olunjalo alunakwenziwa ngokubhekiselele kuzo zonke iziganeko ezibalulekileyo ezingezizo ezohlengahlengiso, apho ukungaxeli kunokuba nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithathwe ngesiseko seengxowa zemali.

### 1.15 IRhafu eyongezelelweyo (VAT)

Iqumrhu lukhululwe ekubhaliseni iVAT. Nangona kunjalo, ukuba kukho nayipha na innkxasomali efunyenweyo efuna ukuba iqumrhu libhalise njengoMthengisi weVAT, isicelo esinjalo siya kufakwa.

## 2. IMiqathango kanye neenkcazelو

### 2.1 Imiqathango kanye neenkcazelو ezisebenzayo kulo nyaka sikuwo

lingxelo zemali zilungiswe ngokuhambelana neMiqathango yoCwangcisolali oluQhelekileyo Jikelele (iGRAP), kanye nazo naziphi na iinguqulelo izikhokelo kanye nemiyalelo ekhutshwe yiBhodi yeMiqathango yoCwangcisolali (iASB).

Kulo nyaka uphantsi kovavanyo, bekusebenza le migaqo ilandelayo. I-GRAP 1 kanye neGRAP 104 zahlaziwa ngo2019 kwaye kwabekwa imihla ezayo njengoko kubonakalisiwe.

Umqathango/ Inkcazelو:

- I-GRAP 1: UNikezelو ngeeNgxelo zeMali (Imiqathango ohlaziyiweyo uya kuqalisa ukusebenza nge1 kuTshazimpuzi ka2023)
- I-GRAP 2: INgxelo zokuPhuma kweMali
- I-GRAP 3: IMigaqonkqubo yoCwangcisolali, iiNguqu kuQikelelo loCwangcisolali kanye kanye neeMpazamo
- I-GRAP 9: INgeniso elivelأ kwiiNtengiselwano zoTshintsho
- I-GRAP 14: IZehlo Emva koMhla weNgxelo
- I-GRAP 17: IZakhiwo, iiNtyatyambo kanye neZixhobo
- I-GRAP 19: IZibonelelo, Amatyala anokuvela kanye neeAsethi ezinokubakho
- I-GRAP 20: AMAqela Abandakanyayo
- I-GRAP 23: INgeniso elivelأ kwiiNtengiselwano ezingezizo ezoTshintsho
- I-GRAP 24: UNikezelو IweeNkukacha zoHlahlo Iwabimali kwiiNgxelo zeMali
- I-GRAP 104: IZixhobo zeMali (Imiqathango ehlaziyiweyo iya kuqalisa ukusebenza nge1 kuTshazimpuzi ka2025)
- I-GRAP 108: Iimali eziFunyawa ngokwaseMthethweni



## Amanqaku kwiiNgxelo zeMali zoNyaka

	2023 R'000	2022 R'000
<b>Amanani angamawaka eRandi</b>		
<b>3. Imali kune nezinto ezifana nemali</b>		
Imali kune nezinto ezifana nemali:		
libhalansi zebhanki	446	424
<b>Umgangatho wetyala lemali ebhankini kune needipozithi zexeshana elifutshane, ngaphandle kwemali ekhoyo</b>		
Imali kune nezinto ezifana nemali eziquka imali kune nexesha elifutshane, utyalomali olugcinwe kumaziko ebhanki abhalisiweyo olunexesha eliziinyanga ezintathu okanye ngaphantsi kwaye oluphantsi komngcipheko ongathethekiyo wenzala, ixabiso elibhalwe phantsi kwale asethi lisondela kwixabiso elifanelelekileyo.		
<b>4. Amatyala avela kwimisebenzi yotshintshiselwano</b>		
Amatyala orwebo	-	9
Amatyala abekwa ngokweendleko ekufuneka zihlawuliwe. Isixamali esifunyenweyo samatyala sisondele kwixabiso lawo esifanelekileyo.		
<b>5. Inzala yengeniso</b>		
Inzala efunyenweyo	28	12
Inzala efunyenweyo inyukile kunea kunya ka odlulileyo ngenxa yokunyuka kwezinga lenzala.		
<b>6. Ezinye iingeniso ezivela kwintengiselwano engeyiyo yotshintshiselwano</b>		
Udluliselo IweSebe lufunyenwe	674	618
Ngeenkukacha zoMnikelo: linkonzo zobubele, jonga ingxelo enikwe kwinqaku9.		
<b>7. Udluliselo kune nenkxasomali efunyenweyo</b>		
Departmental transfer received	439	279
Oku konyuka kubangelwe yintlawulo eyongezelelweyo yokudlulisela efunyenwe liSebe leMicimbi leNkcubeko neMidlalo ukuze lifake isandla ekushicelweni kweeNcwadana zesiNama kulo nyaka uphantsi kovavanyo.		
<b>8. Intlawulo zophicothozincwadi</b>		
Uphicothozincwadi Iwangaphandle	49	68
Imirhumo yophicothozincwadi yehlile ngenxa yotshintsho kubume begela lophicotozincwadi.		
<b>9. Lindleko ngokubanzi</b>		
Intlawulo zebhanki	-	2
Ukutya	9	5
linkonzo zokubonisana nezangaphandle	5	9
Umsebenzi: linkonzo zobubele	674	618
Ukushicilela nokupapasha	279	41
lindleko zenkqubo zobuchwepheshe	25	24
Ukuhamba, ukuhlala kune nokutya	34	14
	<b>1 026</b>	<b>713</b>

## Amanqaku kwiiNgxelo zeMali zoNyaka

	2023 R'000	2022 R'000
<b>Amanani angamawaka eRandi</b>		

### 9. lindleko ngokubanzi (iyaqhubekaka)

#### Ukutya

Ngexesha lonyaka ezibhekiselelwe kuwo, iintlanganiso zobuso ngobuso ziye zongezeleleka aphi kuye kwadinga ukutya.

#### Ukushcelela nokupapasha

Oku kwanda kubangelwe ziincwadana zesiNama ezishicelelwe kulo nyaka uphantsi kovavanyo.

#### Ukuhamba, ukuhlala kunye nokutya

Iintlanganiso zobuso ngobuso ziye zongezeleleka kulo nyaka uphantsi kovavanyo.

#### lindleko zabasebenzi: linkonzo zobulele

Amagosa eSebe leMicimbi neNkcubeko azalekisa imisebenzi yesigqeba neyolawulo enxulumene neKomiti yeeLwimi yeNtshona Koloni. Abasebenzi beSebe abaxhasa iQumrhu likaRhulumente baquka iGosa eliyiNtloko lezeMali (uCFO), uMlawuli: ubuGcisa, iNkcubeko kunye neeNkonzo zeelwimi, umsebenzi kwiCandelo ngasentla kwakunye neqela loLawulo IwezeMali elizinikeleyo elixhasa iCFO. Ngelixa abasebenzi kunye naBaphathi abaKhulu bedlala iindima ezimbini, iqela lolawulo lwemali lizinikele kwiQumrhu likaRhulumente. Ngenxa yemisebenzi emibini eyenziwe ngabasebenzi abaninzi abakhankanywe ngasentla, kunzima ukwahlula ixesha elichithwe kwimisebenzi yeQumrhu likaRhulumente. linkonzo zoubele ezinxulumene nemivuzo yabo azinakulinganiswa ngokuthembekileyo. Ukuthathelwa ingqalelo ngoko ke, kunxulumene kuhpela neqela lezemali elizinikeleyo elixhasa iCFO ekuphumezeni indima yayo njengeCFO kwiQumrhu likaRhulumente kunye neSebe

### 10. Iintlawulo zamalungu

Baartman, R	2	3
Willemse, E	3	1
Grootboom, G	4	1
Humphries-Heyns, A	-	2
Jama, Z	3	1
Lentz, G	6	3
Lesch, L	5	3
Malan, M	2	3
Mkhize, K	2	4
Nokwaza, L	-	2
Nyembezi, N	-	3
Reyneke, V	1	-
Vermeulen, S	6	4
Makambi, S	1	-
	<b>35</b>	<b>30</b>

### 11. Imali esetyenziswe kwimisebenzi

Intsalela	31	98
Utshintsho kwimali esebezay:		
Iintlawulo ezivela kwintengiselwano	(9)	9
	<b>22</b>	<b>107</b>

## Amanqaku kwiiNgxelo zeMali zoNyaka

Amanani angamawaka eRandi	2023 R'000	2022 R'000
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### 12. Iqela elidibeneyo

Ubudlelwane

UMxhasi oPhambili

UMLingani woBuchule

UMLingani woBuchule

ISebe leMicimbi yeNkcubeko neMidlalo

ILifa leMveli leNtshona Koloni

IKomishoni yeNkcubeko yeNtshona Koloni

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

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

Amalungu eKomiti yeeLwimi yeNtshona Koloni kunye nequmrhu njengoko kwinqaku lesi10 ngamaqela anxulumene ngokwemigqaliselo yeGRAP 20

#### Intengiselwano zamaqela anxulumeneyo

#### Ingeniso elifunyenwe kumaqela anxulumeneyo

ISebe leMicimbi yeNkcubeko neMidlalo

439

279

### 13. Ulawulo lomngcipheko

Imisebenzi yequmrhu iyibeke emngciphekweni kwimiba eyahlukenyoyemali: umngcipheko wemarike (umngcipheko wexabiso yenzala elifunekayo, umngcipheko wenzala yemali ekhoyo), umngcipheko wetyala kunye nomngcipheko wokubhangiswa.

#### Umngcipheko wokubhangisa

Umngcipheko wokubhangisa ngumngcipheko wokuba iqumrhu aliyikukwazi ukuhlangabezana nezibophelelo zalo zemali njengoko zifuneka. Ngokweemfuno zayo zokuboleka imali, iqumrhu liqinisekisa ukuba kukho imali eyaneleyo ukuze lihlangabezane nezibophelelo zalo zemali ezilindelekileyo nezingalindelekanga. Zonke iiakhawunti ezingekahlawulwanga kufuneka zihlawulwe zingaphelanga iintsuku ezingama30 zomhla wokunika ingxelo.

#### Uhlalutyo lobuthathaka

Ngomhla wama31 kweyeKwindla ka2023, ukuba izinga lenzala kwizixhobo zenzala ezigiquguqukayo ebezikwi1% ngaphezulu/ngaphantsi kuzo zonke ezinye izinto ezihlala zihleli, intsalela yonyaka ibiyakuba yir4 458 ngaphezulu/ngaphantsi.

#### Umngcipheko wetyala

Umngcipheko wetyala ubhekiselele kumngcipheko wokuba elinye iqela lingasithobeli izivumelwano zalo zekontraka ezikhokelela kwilahleko yemali kwiqumrhu. Iqumrhu lamkele umgaqonqubo wokujongana kuphela namaqela athenjiwego.

Umngcipheko wetyala ubandakanya ikakhulu iidipozithi zemali, iimali ezifanayo, izixhobo zemali ezifunyenweyo kunye namatyala orhwebo. Iqumrhu lifaka imali kuphela kwiibhanki ezinkulu ezinemali ekwizinga eliphezulu lokuma kwetyala kwaye linciphisa uxanduva kwiqela elinye.

Akukho mida yamatyalia igqithiwego ngethuba lokunkika ingxelo, kwaye ulawulo alulindelanga nayiphi na ilahleko ngenxa yokungasebenzi kakuhle kwamaqela abo.

## Amanqaku kwiiNgxelo zeMali zoNyaka

Amanani angamawaka eRandi

### 13. Ulawulo lomngcipheko (iyaqhubekaka)

#### Ukungakhuseleki okukhulu kumngcipheko wetyala.

Ukungakhuseleki kwequmrhu kumngcipheko wetyala ngokubhekiselele kwiimalimboleko namatyala afunekayo alinganiselwe kwiimali ezikumlinganisomali.

#### Umngcipheko wemarike

Iqumrhu alikho mngciphekweni wemarike, ngenxa yokuba kufuneka lihlawule ababolekisi kwisithuba seentsuku ezingama 30 emveni kokufumana i-invoyisi njengoko kufunwa yimigaqo kanondyebo kunge nePFMA.

#### Umngcipheko wezinga lenzala

Iprofayili yomngcipheko wequmrhu iquka imalimboleko enezinga eliqingqiweyo nelinguaguqguqukiyo, imali eseleyo ebhankini ebeka iqumrhu kumngcipheko wenqanaba lenzala ngexabiso elifanelekileyo kunge nomgcipheko wenqanaba lenzala yemali engenayo enokushwankathelwa ngolu hlobo lulandelayo:

#### Iiasethi zemali

Urhwebo kunge nezinye izinto ezifunyanwa kwizinga elimiselweyo. Ulawulo lulawula umngcipheko wezinga lenzala ngokuxoxisana ngamazinga enzala kwiimalimboleko yezinga eliquakayo kwaye nalapho kunokwenzeka kusetyenziswa iimalimboleko ezimiselweyo.

Ulawulo lukwanalo nomgaqonkqubo olungelelanisa inzala kwiimalimboleko zeasethi kunge nenzala ehlawulwayo kumatyala.

#### Umngcipheko wenzala yemali engenayo

Financial instrument	Okutya- Iwayo	Okutya- Iwayo	Okutya- Iwayo
	Okutya- Iwayo	kwimi- nyaka	Kwimi- nyaka
	kunyaka	emibini	emithathu
Imeko eziqhelekileyo zetyala Imali kumaziko akhoyo ebhanki	446	-	-
Ukuhlawulwa -Imigaqo eyandisiweyo yetyala Imali iyonke	-	-	-
Okudlulileyo okutyalwayo kodwa akubonelelwanga	446	-	-
	-	-	-

## Amanqaku kwiiNgxelo zeMali zoNyaka

### 14. Umahluko kuhlahlo Iwabiwomali

Umahluko phakathi kwezinto eziphathekayo zohlahlo Iwabiwomali kunye nemali yokwenyani

Uhlengahlengiso loHlahlo Iwabiwomali:

Kunyakamali ka2022/23 uhlahlo Iwabiwomali Iwahlengahlengiswa ngeR149 000, ukusuka kuhlahlo Iwabiwomali lokuqala IwamaR305 000 ukuya kuhlahlo Iwabimali oluhlengahlengisiweyo IweR454 000. Kwafunyanwa intlawulo eyongezelelweyo yeR149 000 kwiSebe leMicimbi yeNkcubeko neMidlalo ukuze ifake isandla ekushicilelweni kweeNcwadana zamaNama kulo nyaka uphantsi kovavanyo.

#### 14.1 Ingeniso legumrhu ngaphandle kwentengiso

Inzala efunyenweyo inyukile kunyaka nganyaka ngenxa yokunyuka kwezinga lenzala.

#### 14.2 Intlawulo zangoku

Imirhumo yophicothozincwadi yehlile ngenxa yotshintsho kulwakhiwo Iweqela lophicothozincwadi.

### 15. Intsebenzo yeBBBEE

Ulwazi lokuthobela umthetho weB-BBEE lubandakanyiwe kwingxelo yonyaka phantsi kwecandelo elinesihloko esithi B-BBEE uLwazi IweNtsebenzo yokuThobela.





Western Cape  
Government



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



Western Cape Language Committee

**Annual Report**  
2022/2023



# CONTENTS

## **PART A: GENERAL INFORMATION**

1. PUBLIC ENTITY'S GENERAL INFORMATION	3
2. LIST OF ABBREVIATIONS/ACRONYMS	4
3. FOREWORD BY THE CHAIRPERSON	5
4. ACCOUNTING AUTHORITY'S OVERVIEW	6
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	7
6. STRATEGIC OVERVIEW	8
6.1. Vision	8
6.2. Mission	8
6.3. Values	8
7. LEGISLATIVE AND OTHER MANDATES	8
8. ORGANISATIONAL STRUCTURE	12

## **PART B: PERFORMANCE INFORMATION**

1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES	13
2. OVERVIEW OF PERFORMANCE	13
2.1. Service delivery environment	13
2.2. Organisational environment	13
2.3. Key policy developments and legislative changes	14
2.4. Progress towards achievement of institutional impacts and outcomes	14
3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION	15
3.1. Programme: Western Cape Language Committee	15
3.2. Outcomes, outputs, output indicators, targets and actual achievement	16
4. REVENUE COLLECTION	17
5. CAPITAL INVESTMENT	17

## **PART C: GOVERNANCE**

1. INTRODUCTION	18
2. PORTFOLIO COMMITTEES (if applicable)	18
3. EXECUTIVE AUTHORITY	18
4. THE WESTERN CAPE LANGUAGE COMMITTEE	19
5. RISK MANAGEMENT	22
6. INTERNAL CONTROL UNIT	25
7. INTERNAL AUDIT AND AUDIT COMMITTEES	25
8. COMPLIANCE WITH LAWS AND REGULATIONS	26
9. FRAUD AND CORRUPTION	26
10. MINIMISING CONFLICT OF INTEREST	27
11. CODE OF CONDUCT	27
12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES	27
13. COMPANY/BOARD SECRETARY (IF APPLICABLE)	27
14. SOCIAL RESPONSIBILITY	27
15. AUDIT COMMITTEE REPORT	28
16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION	30

<b>PART D: HUMAN RESOURCE MANAGEMENT</b>	<b>31</b>
1. INTRODUCTION	31
2. HUMAN RESOURCE OVERSIGHT STATISTICS	31
<b>PART E: PFMA COMPLIANCE REPORT</b>	<b>32</b>
1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES	32
1.1. Irregular expenditure	32
1.2. Fruitless and wasteful expenditure	34
1.3. Additional disclosure relating to material losses in terms of PFMA Section 55(2)(b)(i) &(iii)	35
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS	36
3. SUPPLY CHAIN MANAGEMENT	36
3.1. Procurement by other means	36
3.2. Contract variations and expansions	36
<b>PART F: FINANCIAL INFORMATION</b>	<b>37</b>
1. REPORT OF THE EXTERNAL AUDITOR	37
2. ANNUAL FINANCIAL STATEMENTS	41

## PART A: GENERAL INFORMATION

### 1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	Western Cape Language Committee
REGISTRATION NUMBER:	Not applicable
PHYSICAL ADDRESS:	Protea Assurance Building Greenmarket Square Cape Town 8000
POSTAL ADDRESS:	Private Bag X9067 Greenmarket Square Cape Town
TELEPHONE NUMBER/S:	+27 21 483 3889
EMAIL ADDRESS:	DCAS.Language@westerncape.gov.za
WEBSITE ADDRESS:	<a href="http://www.westerncape.gov.za/dept/cas">www.westerncape.gov.za/dept/cas</a>
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	Not applicable

## 2. LIST OF ABBREVIATIONS/ACRONYMS

<b>AA</b>	Accounting Authority
<b>AO</b>	Accounting Officer
<b>AGSA</b>	The Auditor-General of South Africa
<b>AFS</b>	Annual Financial Statements
<b>B-BBEE</b>	Broad-based Black Economic Empowerment
<b>CD</b>	Chief Director
<b>CFO</b>	Chief Financial Officer
<b>DCAS</b>	The Department of Cultural Affairs and Sport
<b>DotP</b>	The Department of the Premier
<b>ECM</b>	Enterprise Content Management
<b>ERM</b>	Enterprise Risk Management
<b>ERMECO</b>	Enterprise Risk Management and Ethics Committee
<b>GRAP</b>	Generally Recognised Accounting Practice
<b>ISA</b>	International Standards on Auditing
<b>MEC</b>	Member of the Executive Council
<b>MTSF</b>	Medium-Term Strategic Framework
<b>NID</b>	National Institute for the Deaf
<b>PAA</b>	Public Audit Act
<b>PanSALB</b>	The Pan South African Language Board
<b>PERMPS</b>	Provincial Enterprise Risk Management Policy and Strategy
<b>PFMA</b>	Public Finance Management Act
<b>PLC</b>	Provincial Language Committee
<b>POPIA</b>	Protection of Personal Information Act, 2013
<b>PSP</b>	Provincial Strategic Plan
<b>SASL</b>	South African Sign Language
<b>SCM</b>	Supply Chain Management
<b>Scopa</b>	Standing Committee on Public Accounts
<b>SGBs</b>	School Governing Bodies
<b>VIPs</b>	Vision-Inspired Priorities
<b>WCG</b>	Western Cape Government
<b>WCLC</b>	Western Cape Language Committee

### 3. FOREWORD BY THE CHAIRPERSON

Through language diversity, the Western Cape Language Policy fosters social cohesion and stronger ties. This strategy supports the Batho Pele initiatives and is in accordance with the Western Cape Provincial Languages Act, 13 of 1998. The Western Cape Language Committee (WCLC) is actively promoting multilingualism and equitable access to information and knowledge in the province to enhance service delivery and make it more accessible to all residents.

To increase awareness and foster communication, the Committee worked to promote and develop South African Sign Language and indigenous languages in Western Cape communities. This assisted in achieving the objectives outlined in its Annual Performance Plan (APP) 2022/23. The WCLC has continuously worked innovatively and in collaboration with partners, such as PanSALB, to ensure that we continue to make a difference in the lives of those we serve. The new edition of the Nama booklet has been published and in addition it is made accessible through a USB flash drive. The booklet consists of English and Afrikaans translations alongside the Nama language.

I wish to express my gratitude to the Minister of Cultural Affairs and Sport and the Department for the confidence shown in the Committee. Finally, I want to take this opportunity to thank the Committee Members for their contribution towards social cohesion of language in the Western Cape.



**Ms Genevieve Lentz**  
**Chairperson**  
**31 August 2023**



## 4. ACCOUNTING AUTHORITY (AA) OVERVIEW

The 2022/23 Annual Report of the Western Cape Language Committee is presented in line with the requirements of Section 55 (1)(d) of the Public Finance Management Act (PFMA), Act 1 of 1999.

During the year under review, the Committee executed its mandate as required by the Western Cape Provincial Languages Act, 13 of 1998. The Committee ensured compliance to the Western Cape Language Policy which states that the Province should empower and affirm speakers of previously marginalised languages, create awareness about the needs of the deaf and advance the use of those indigenous languages of historically diminished status used by the people of the Western Cape, such as the Khoi and San languages. The Committee's activities during the financial year 2022/23 illustrate its commitment to fully execute its mandate. The Committee over-achieved on its performance targets relating to activities that monitor the implementation of the Western Cape Language Policy and projects that promote indigenous languages.

Despite its small operational budget, possible challenges arising from this were mitigated as a result of the application of a managed network model, with the Committee sharing joint initiatives with DCAS and other organisations in the language field, which required pooling of and hence limited resources to execute. The impact of the resignation of the deaf member from the Committee was also alleviated through these alliances where expertise was sourced around the promotion of SASL.

The financial information below provides the financial overview and spending trends of the Committee.

Programme	2022/23			2021/22		
	Budget	Actual expenditure	(Over)/ under expenditure	Budget	Actual expenditure	(Over)/ under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	454	427	27	179	164	15
<b>Total</b>	<b>454</b>	<b>427</b>	<b>*27</b>	<b>179</b>	<b>164</b>	<b>15</b>

\* Audit fees decreased due to a change in the composition of the audit team for the year under review

The Committee did not incur any unauthorised, fruitless, or wasteful expenditure for the period under review. No activities were discontinued and no new activities were introduced. SCM processes and systems were in place to prevent irregular expenditure and there were no major challenges experienced in SCM.



Ms Genevieve Lentz

On behalf of the Accounting Authority

31 August 2023

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

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

- All information and amounts disclosed in the Annual Report is consistent with the annual financial statements audited by the Auditor General.
- The Annual Report is complete, accurate and is free from any omissions.
- The Annual Report has been prepared in accordance with the guidelines on the Annual Report as issued by National Treasury.
- The Annual Financial Statements (Part F) have been prepared in accordance with the 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 conclusion 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 2023.

Yours faithfully



**Ms Genevieve Lentz  
On behalf of the Accounting Authority  
31 August 2023**

## 6. STRATEGIC OVERVIEW

### 6.1. Vision

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

### 6.2. Mission

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

### 6.3. Values

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

## 7. LEGISLATIVE AND OTHER MANDATES

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

### 7.1 Constitutional mandates

Section	Description
<b>Constitution of the Republic of South Africa, 1996</b>	
Section 6(3), (4) and (5): Language	<p>The Western Cape Government must, by legislative and other measures, regulate and monitor its use of official languages. All official languages must enjoy parity of esteem and must be treated equitably. The WCLC collaborates with the Pan South African Language Board to promote the three official languages of the Province and to create conditions for the development and use of the Khoi, Nama and San languages and South African Sign Language.</p> <p>The WCLC, in collaboration with the Department of Cultural Affairs and Sport (DCAS), is responsible for monitoring and evaluating the implementation of the Western Cape Language Policy, adopted in 2001, and must report to the Western Cape Provincial Parliament on this mandate at least once a year. DCAS has oversight of the WCLC and provides the Committee with administrative and financial support.</p>
Section 30: Language and culture	The WCLC facilitates opportunities for the people of the Western Cape to exercise their language and cultural rights through the programmes and projects that it presents and supports.
Section 31: Cultural, religious and linguistic communities	The WCLC must ensure that its programmes and projects respect the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and intergovernmental relations	The WCLC cooperates with all spheres of government in the execution of its mandate.

Section	Description
<b>Constitution of the Republic of South Africa, 1996</b>	
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 Sports, 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.
<b>Constitution of the Western Cape, 1997 (Act 1 of 1998)</b>	
Section 5	<p>For the purposes of the Western Cape Government:</p> <ul style="list-style-type: none"> <li>(a) the official languages Afrikaans, English and isiXhosa must be used; and</li> <li>(b) the languages enjoy equal status.</li> </ul> <p>The WCLC must monitor the use of Afrikaans, English and isiXhosa in the Western Cape.</p> <p>The WCLC must also implement practical and positive measures to help elevate the status and advance the use of those indigenous languages of the Western Cape whose status and use have historically been diminished.</p>
Section 81(d)	The Western Cape Government must adopt and implement policies to actively promote and maintain the welfare of the people of the Western Cape, including policies aimed at achieving the promotion of respect for the rights of cultural, religious and linguistic communities in the Western Cape.

## 7.2 Legislative mandates

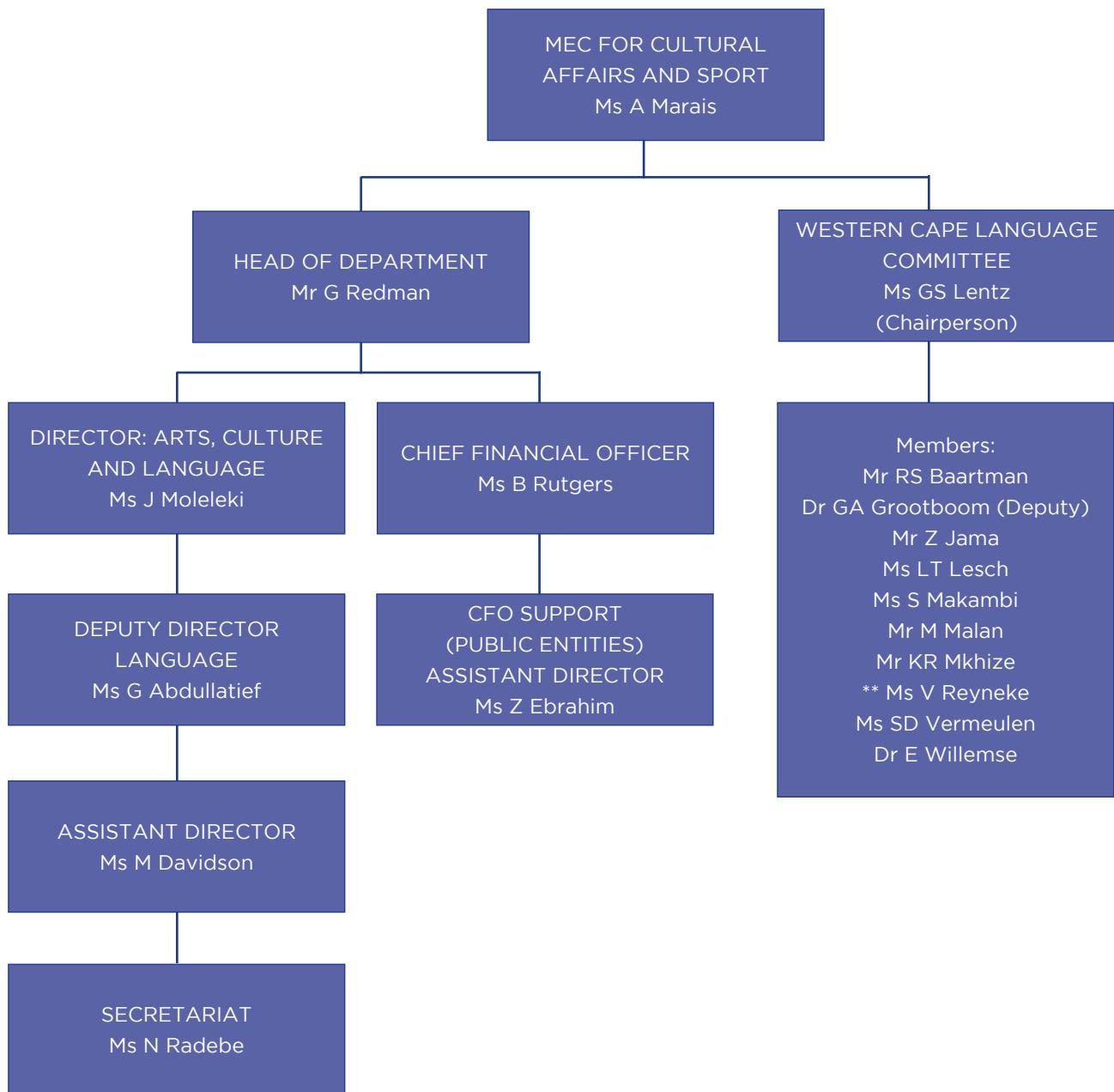
Legislation	Reference	Description
Pan South African Language Board Act	Act 59 of 1995	The WCLC is recognised by the Pan South African Language Board. Amongst other things, this Act requires the Pan South African Language Board to establish a provincial language committee (PLC) in every province. A PanSALB Western Cape PLC was established in August 2019.
Protection of Personal Information Act (POPIA)	Act 4 of 2013	<p>The Act promotes the protection of personal information processed by public and private bodies; to introduce certain conditions so as to establish minimum requirements for the processing of personal information. In addition, the Act provides for the establishment of an Information Regulator to exercise certain powers and to perform certain duties and functions in terms of this Act and the Promotion of Access to Information Act, 2000.</p> <p>The Act further provides for the issuing of codes of conduct; for the rights of persons regarding unsolicited electronic communications and automated decision making; to regulate the flow of personal information across the borders of the Republic; and to provide for matters connected therewith.</p>
Public Finance Management Act (PFMA)	Act 1 of 1999	The WCLC must submit quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.

Legislation	Reference	Description
Traditional and Khoi-San Leadership Act	Act 3 of 2019	<p>The Act provides for:</p> <ul style="list-style-type: none"> <li>• the recognition of traditional and Khoi-San communities, leadership positions and for the withdrawal of such recognition;</li> <li>• the functions and roles of traditional and Khoi-San leaders;</li> <li>• 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;</li> <li>• the establishment, composition and functioning of the National House of Traditional and Khoi-San Leaders;</li> <li>• the establishment of provincial houses of traditional and Khoi-San leaders;</li> <li>• the establishment and composition of local houses of traditional and Khoi-San leaders;</li> <li>• the establishment and operation of the Commission on Khoi-San Matters;</li> <li>• a code of conduct for members of the National House, provincial houses, local houses and all traditional and Khoi-San councils; and</li> <li>• regulatory powers of the Minister and Premiers.</li> </ul>
Use of Official Languages Act	Act 12 of 2012	<p>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.</p>
Western Cape Provincial Languages Act	Act 13 of 1998	<p>The WCLC must, among other things:</p> <ul style="list-style-type: none"> <li>• monitor the use of Afrikaans, English and isiXhosa by the Western Cape Government;</li> <li>• 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;</li> <li>• actively promote the principle of multilingualism;</li> <li>• actively promote the development of previously marginalised indigenous languages;</li> <li>• advise the MEC and the Western Cape Cultural Commission on language matters in the Province; and</li> <li>• advise PansALB on language matters in the Western Cape.</li> </ul>
Preferential Procurement Policy Framework Act, 2000	Act 5 of 2000	<p>To give effect to section 217(3) of the Constitution by providing a framework for the implementation of the procurement policy contemplated in section 217(2) of the Constitution.</p>

### 7.3 Policy mandates

Policy	Description
National Language Policy Framework (2003)	This policy provides a national framework for the application of the provisions of the Constitution and legislative mandates to all organs of state, including the WCLC. It also sets out principles and implementation strategies to be followed.
Western Cape Language Policy (published in the Provincial Gazette as PN 369/2001 of 27 November 2001)	The WCLC is obliged to monitor the implementation of this policy.
Financial Delegations	Delegations of power issued by the Accounting Authority in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999.
Supply Chain Management Delegations	Delegations of power issued by the Accounting Authority in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999.
Materiality Framework	The Accounting Authority is required to develop and agree on a framework of acceptable levels of materiality and significance with the Executive Authority in consultation with external auditors.
Remuneration of Members	To facilitate payment to members of the WCLC nominated to attend conferences, projects, meetings, and workshops on behalf of the Entity.
Enterprise Risk Management	To give effect to the requirements of the Public Finance Management Act, Act 1 of 1999, Section 51(1)(a)(i) which states that the Accounting Authority must ensure that the Entity has and maintains an effective, efficient, and transparent system of financial and risk management and internal control.
Supply Chain Management Policy	To regulate supply chain management within the entity.

## 8. ORGANISATIONAL STRUCTURE



\*\*Ms V Reyneke resigned on 30 September 2022

# PART B: PERFORMANCE INFORMATION

## 1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs the necessary procedures on the performance information to report on the material findings.

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

## 2. OVERVIEW OF PERFORMANCE

### 2.1. Service delivery environment

The Committee continued to advance the significant status of language by raising awareness, ensuring the implementation of the Western Cape Language Policy and advocating the importance of indigenous languages and South African Sign Language. The Committee's principles of engagements were embedded in a managed network approach, characterised by collaborations with other organisations in the Western Cape language promotion sector. These engagements allowed for leveraging of collective resources and expertise with the aim of striving towards a more sustainable and coherent impact on the provincial language landscape.

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

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

### 2.2. Organisational environment

The Committee is established in terms of Section 6 of the Western Cape Provincial Languages Act, No. 13 of 1998. According to the Act, Members of the Committee are appointed for a three-year term. A maximum of 11 members may be appointed to the Committee. Members of the Committee are appointed through a public nomination and shortlisting process, facilitated by the relevant Committee in the Legislature, followed by appointment by the Provincial Minister. The current Committee was established on 1 February 2022 and its term will end on 31 January 2025.

The Committee is the Accounting Authority of the Entity and is responsible for all governance-related matters in terms of Sections 49 to 57 of the Public Finance Management Act, 1999. A decision was taken on 10 February 2022 that the Chairperson, in terms of Section 56 of the PFMA, would fulfil the responsibility of the Accounting Authority, on behalf of the Public Entity.

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

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

Committee members are not full-time office bearers and this together with the Committee's small operational budget placed limitations on the number of projects the Committee could focus on and complete. The resignation of the deaf member from the Committee also created a void. These challenges were mitigated through collaborations with and support from the Language Services Unit at DCAS and other language organisations, thus enabling the Committee to achieve its mandate.

### 2.3. Key policy developments and legislative changes

The Constitution Eighteenth Amendment Bill [B1 - 2023] was tabled in Parliament in January 2023. The Bill amends Section 6(1) of the Constitution of South Africa, 1996, allowing for the recognition of SASL as one of the official languages of the country. It will create standard conditions for the advancement of SASL and raising awareness around the needs of the deaf. This landmark decision will align with the Committee's active promotion of SASL and the needs of the deaf in its existing programmes.

### 2.4. Progress towards achievement of institutional impacts and outcomes

The 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.

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

During 2022/23, the Committee contributed to the National Outcomes of the Medium-Term Strategic Framework (MTSF) 2019-2024 as follows:

MTSF Priority	Committee contribution
Priority 3: Education, skills and health	<p>Promoted the principle of multilingualism in the Western Cape through forged partnerships.</p> <p>Improved its working relationship with PanSALB and other language bodies and institutions.</p> <p>Promoted the development and advancement of previously marginalised indigenous languages and South African Sign Language in order to increase awareness and encourage communication in these languages among the residents of the Western Cape.</p> <p>Advised the Minister and PanSALB on language matters affecting the Western Cape.</p> <p>Consulted relevant stakeholders and remained abreast of relevant research relating to language matters affecting the province.</p>
Priority 6: Social cohesion and safe communities	In order to increase awareness and use of the three official languages and South African Sign Language among the residents of the Western Cape, the 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 Provincial Strategic Plan (PSP) Vision-Inspired Priorities (VIPs), particularly relating to VIP 1: Safe and Cohesive Communities and VIP 3: Empowering People.

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

### 3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

#### 3.1 Programme: Western Cape Language Committee

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

The Committee hosted a Youth Day event on 16 June 2022 in collaboration with DCAS and Iziko Museums of South Africa. The event celebrated youth under the theme “Promoting sustainable livelihoods and resilience of young people for a better tomorrow”. Young people from Scalabrini Lawrence House, Dewandre Fritz Foundation, pupils and teachers from the Noluthando School for the Deaf in Khayelitsha, and members of the public attended the event. Ms Stevlyn Vermeulen attended the planning meetings and the event on behalf of the Committee.

The Committee, in partnership with DCAS, Iziko Museums of South Africa, the National Institute for the Deaf (NID) and PanSALB celebrated Deaf Awareness Month through the launch of the first bilingual SASL Dictionary on 1 September 2022. Among the attendees were the Western Cape Minister for Cultural Affairs and Sport, Anroux Marais, former Minister for Sports, Arts and Culture, Nathi Mthethwa, and top officials of the Western Cape Government, including Mr Lance Schultz, Chief Executive Officer of PanSALB, and Ms Rooksana Omar, Chief Executive Officer of Iziko Museums of South Africa, who expressed their support. This bilingual SASL Dictionary, developed by the NID, consists of over 3000 signs and 2500 English words, which will facilitate language learning and teaching. Ms Stevlyn Vermeulen and Ms Laurian Lesch attended the event on behalf of the Committee.

On 23 September 2022, the Committee, in collaboration with DCAS, Afrikaanse Taalraad, Cape Peninsula University of Technology, City of Cape Town Central Library, Indigenous Languages Action Forum, Iziko Museums of South Africa, National Library of South Africa - Centre for the Book and PanSALB celebrated Heritage Day. The theme of the event was “The Conservation of Legacy Through Storytelling”. Discussion focused on the importance of mother tongue languages and the promotion of reading and publishing more books in languages other than English. Ms Stevlyn Vermeulen attended the planning meetings and the event on behalf of the Committee.

During the second quarter, the Chairperson, Ms Genevieve Lentz was invited on behalf of the Committee to be an adjudicator at the Regional Funda Mzantsi championships. This is a programme that is facilitated by the National Library of South Africa and the Department of Correctional Services, who recognised the role that reading played in the rehabilitation of offenders. This programme thus promotes multilingualism and encourages offenders to read, write and value the ideas and thoughts of others.

Mr Riaan Baartman attended the School Governing Bodies’ (SGBs) ‘Training in Language Education’ event, which was facilitated by PanSALB and which took place on 26 November 2022. The focus of the event was to empower SGBs around language-related challenges in schools and the application of existing policies.

On 28 November 2022, Ms Genevieve Lentz, Ms Stevlyn Vermeulen and Ms Laurian Lesch attended a DCAS event where Minister Anroux Marais and Head of Department, Guy Redman handed over copies of the first translated isiXhosa Boxing Rules booklet to boxing structures in the province. The rule book was translated through the work of the Language Services Unit at DCAS, in consultation with PanSALB and other expert stakeholders in terminology development to ensure that the translations were complete and correct. In addition to the foreword by Minister Marais, the Committee provided the introduction to the rule book. The development of translated rule books ensured the promotion of multilingualism in the sport environment.

The Committee, in partnership with DCAS, Cape Peninsula University of Technology, Indigenous Languages Action Forum, Iziko Museums of South Africa, PanSALB and the Western Cape Education Department, hosted a Grade 4 isiXhosa Spelling Bee Competition on 25 February 2023. The event was hosted in commemoration of International Mother Language Day under the theme “Multilingual education – a necessity to transform education in a multilingual world”. Ms Stevlyn Vermeulen and Ms Laurian Lesch attended the event on behalf of the Committee.

The Committee had previously developed and printed a 'Teach Yourself Nama' booklet with audio files saved to CD. Copies of the booklet and CD were circulated to departments, universities and other stakeholders. As a result of further demand, the Committee, in collaboration with DCAS reprinted additional copies of the 'Teach Yourself Nama' booklet and saved the audio files to USB.

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

Outcome	Output	Output indicator	Audited actual perfor- mance	Audited actual perfor- mance	Planned annual target	Actual achieve- ment	Deviation from planned target to actual achieve- ment	Reasons on deviations
			2020/21	2021/22	2022/23	2022/23	2022/23	
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	2	2	1	2	+1	The execution of additional projects was possible as a result of collaborative strategies with other entities, which required pooling of and hence limited resources to execute
	Indigenous language promotion projects completed	Number of projects that promote indigenous languages	1	2	1	3	+2	The execution of additional projects was possible as a result of collaborative strategies with other entities, which required pooling of and hence limited resources to execute.
	Formal engagements to implement the WC Language Policy	Number of formal engagements to implement the WC Language Policy	6	6	6	6	-	

#### Linking performance with budgets

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

#### Strategy to overcome areas of under performance

All planned targets as reflected in the 2022/23 Annual Performance Plan were achieved.

## 4. REVENUE COLLECTION

Source of Income	2022/23			2021/22		
	Estimate	Actual Amount collected	(Over)/ under collection	Estimate	Actual Amount collected	(Over)/ under collection
	R`000	R`000	R`000	R`000	R`000	R`000
Other Operating Income	0	0	0	0	0	0
Transfer Payment	439	439	0	279	279	0
Interest Income	15	28	*(13)	15	12	3
<b>Total</b>	<b>454</b>	<b>467</b>	<b>(13)</b>	<b>294</b>	<b>291</b>	<b>3</b>

\* Interest received on the current bank account increased due to the increase in the interest rate, for the year under review.

Programme	2022/23			2021/22		
	Budget	Actual expenditure	(Over)/ under expenditure	Budget	Actual expenditure	(Over)/ under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	454	427	27	179	164	15
<b>Total</b>	<b>454</b>	<b>427</b>	<b>*27</b>	<b>179</b>	<b>164</b>	<b>15</b>

\* Audit fees decreased due to a change in the composition of the audit team for the year under review.

## 5. CAPITAL INVESTMENT

Not applicable

## PART C: GOVERNANCE

### 1. INTRODUCTION

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

### 2. PORTFOLIO COMMITTEES

The Standing Committee on 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 2022/23:

Standing Committee on Community Safety, Cultural Affairs and Sport	
Date of meeting	Matter under consideration
27 October 2022	Discussion on the 2021/22 Annual Reports of the Department of Cultural Affairs and Sport and its entities: Heritage Western Cape, the Western Cape Cultural Commission and the Western Cape Language Committee.
28 November 2022	Deliberation on Vote 13: Cultural Affairs and Sport in the Schedule to the Western Cape Adjustments Appropriation Bill, 2022.
16 March 2023	Discussion of Vote 13: Cultural Affairs and Sport, in the Schedule to the Western Cape Appropriation Bill, 2023.

Standing Committee on Public Accounts (SCOPA)	
Date of meeting	Matter under consideration
27 October 2022	Deliberation on the 2021/22 Annual Report for the Department of Cultural Affairs and Sport and its Entities, Western Cape Language Committee, Western Cape Cultural Commission and Heritage Western Cape.

#### SCOPA Resolutions

No resolutions were published for the Western Cape Language Committee.

### 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 2022, 31 October 2022, 31 January 2023 and 30 April 2023
In-year Monitoring Report	31 July 2022, 31 October 2022, 31 January 2023 and 30 April 2023

## 4. THE WESTERN CAPE LANGUAGE COMMITTEE

### 4.1 Introduction

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

### 4.2 The role of the Committee

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

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

### 4.3 Committee charter

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

**Composition of the Committee for the period 1 April 2022 to 31 March 2023**

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Area of expertise	Board directorships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended
Mr Riaan Shane Baartman	Member	1 February 2022	N/A	Trainer of trainers (various ETDP Learning Programmes); Skills Facilitator; ETDP Assessor; Moderator; and Learning Programme Development	Khoekhoeogowab	N/A	N/A	4
Dr Gregory Allen Grootboom	Deputy Chairperson (As at 10 February 2022)	1 February 2022	N/A	BA (Afrikaans and Psychology); HED; B Ed (Psych), M Ed (Psych); and PhD in Educational Psychology	Language education; Previous member of Parliamentary Committee on Arts and Culture	N/A	N/A	6
Mr Zukile Jama	Member	1 February 2022	N/A	BA (History, English and isiXhosa); BA Honours (African Languages); and MA in African Languages (with specialisation in isiXhosa)	Language trainer; Translation and proofreading isiZulu, isiXhosa; and Kiswahili technical/legal documents	N/A	N/A	4
Ms Genevieve Suzann Lentz	Chairperson (As at 10 February 2022)	1 February 2022	N/A	BA Language and Communication; BA Hons (English); Post Graduate Certificate in Education B-Tech Public Relations; and MEd Education	Language education; Plan, organise and implement appropriate language instructional programme in a learning environment	N/A	N/A	3
Ms Laurian Teslyne Lesch	Member	1 February 2022	N/A	BA Language and Culture; BA (Hons) African Languages; and Masters in African Languages	Language planning and policy; Second language acquisition; Editing and lexicography	N/A	N/A	5

Name	Designation (in terms of the Public Entity structure)	Date appointed	Date resigned	Qualifications	Area of expertise	Board directorships (List the entities)	Other committees or task teams (e.g. Audit Committee/ Ministerial Task Team)	No. of meetings attended
Ms Sisipho Makambi	Member	1 August 2022	N/A	Bachelor of Social Science; BA (Hons) African Languages;	Advancement of marginalised languages			1
Mr Micarlo Malan	Member	1 February 2022	N/A	Practical labour law course; Office administration diploma	Advancement of marginalised languages	N/A	N/A	
Mr Kwanda Regent Mkhize	Member	1 February 2022	N/A	Courses towards a Bachelor of Administration degree	Parliamentary monitor and gender equity unit	N/A	N/A	4
Ms Vanessa Reyneke	Member	1 February 2022	30 August 2022	Project Management course; Language literature (General Linguistics) NQF 8	South African Sign Language learning and teaching	N/A	N/A	3
Ms Stevlyn Diane Vermeulen	Member	1 February 2022	N/A	BA Language and Culture; and Postgraduate short course in editing methodology	Language development; and Editor	N/A	N/A	1
Dr Esau Willemse	Member	1 February 2022	N/A	Dip. Theology; Honours Theology; Masters in Theology; Doctor of Philosophy	English and Afrikaans Author	N/A	N/A	5

### 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 R475.00 per hour, the Deputy Chairperson's rate is R321.00 per hour, and the rate for members is R272.00 per hour.

Name	Remuneration R`000	Other allowance (T&S) R`000*	Total R`000
Ms Lentz (Chairperson)	6	1	7
Mr Baartman	2	0	2
Dr Grootboom (Deputy)	4	**11	15
Mr Jama	3	1	4
Ms Lesch	5	2	7
Mr Malan	2	1	3
Ms Makambi	1	0	1
Mr Mkhize	2	0	2
Ms Reyneke	1	1	2
Ms Vermeulen	6	2	8
Dr Willemse	3	4	7
<b>Total</b>	<b>35</b>	<b>23</b>	<b>58</b>

\*Other allowances include travel and subsistence claimed by members for the attendance of face-to-face meetings.

\*\*The member travels from George to attend face-to-face meetings.

Remuneration includes attendance of committee meetings, events, transport and accommodation, where applicable. For further detail please refer to the financial statements note 9 and 10 on page 55-56.

## 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.

### Enterprise Risk Management Policy and Strategy

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

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

### ERMECO Responsibility

The ERMECO reports that it has complied with its responsibilities arising from Section 51 (1)(a)(i) of the Public Finance Management Act, Treasury Regulation 3.2.1 and Public Service Regulations of 2016, Chapter 2, Part 1, 2 and 3. The ERMECO also reports that it has adopted the appropriate formal Terms of Reference (approved by the ERMECO chairperson on 24 May 2022) and regulated its affairs in compliance with this Terms of Reference and has discharged all its responsibilities as contained therein.

### ERMECO Members

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

The table below discloses relevant information on ERMECO members:

Member	Position	Attended	Date Appointed
Mr G Redman	Accounting Officer (Chairperson)	4	21/08/2021
Ms B Rutgers	Director: Financial Management (CFO)	4	01/04/2019
Ms C van Wyk	Chief Director: Cultural Affairs	3	08/07/2022
Ms C Sani	Director: Library Service	4	01/04/2019
Mr D Esau	Deputy Director: Internal Control (Risk Champion)	4	01/04/2019
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	3*	01/04/2019
Ms J Boulle	Head Youth and After-School Programme	4	01/04/2019
Ms J Moleleki	Director: Arts, Culture and Language	3*	01/04/2019
Mr M Janse van Rensburg	Director: Museums, Heritage and Geographical Names Services	3*	29/10/2021
Dr L Bouah	Chief Director: Sport and Recreation	4	01/04/2019
Ms N Dingayo	Director: Provincial Archive Service	3*	12/03/2019
Mr S Julie	Director: Strategic and Operational Management Support	2*	01/04/2019
Mr K Blacker	Director: Enterprise Content Management	1*	08/07/2022
Mr T Tutu	Director: Sport Promotion	4	01/04/2019
Mr P Hendricks	Director: Sport Development	2*	01/04/2019

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

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

Other Attendees	Position	Attended
Ms A Haq	Director: Enterprise Risk Management	4
Ms C Cochrane	Chief Risk Adviser: Enterprise Risk Management	2
Mr P De Villiers	Deputy Director: Internal Audit	4
Mr P Swartbooi	Director: Internal Audit	1
Ms M Natesan	Deputy Director: Provincial Forensic Services	4
Mr E Peters	IT Risk Practitioner: IT Governance	1

## ERMECO key activities

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

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

## Key risks considered and addressed during the year

The risk “**The WC Language Policy is not fully implemented by certain Provincial departments**” was identified because the Committee does not have control over the execution of the language policy in other Western Cape Government Departments. The Department of Cultural Affairs and Sport, in collaboration with the Committee and PanSALB, embarked on a bi-annual project to compare WCG departmental records and adherence to the Language Policy.

The risk is currently residually managed below tolerance.

## Management of risks

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

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

### Key emerging risks for the following financial year

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

#### Conclusion

There has been significant progress with the management of risks during the 2022/23 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the Public Entity which has contributed to favourable Public Entity performance. The improvement can be attributed to continued risk awareness and training programmes provided to officials in the Public Entity.

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

## 6. INTERNAL CONTROL UNIT

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

An Internal Control Strategy and Plan, that is also applicable to the Public Entity, has been devised, that outlines a high-level plan on the implementation of internal control within its core functions.

## 7. INTERNAL AUDIT AND AUDIT COMMITTEES

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

- Assess and make appropriate recommendations for improving the governance processes in achieving the department's objectives;
- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process;
- Assist the Accounting 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 and Entity included six assurance engagements, two transversal engagements and three follow up audits. Details of these engagements are included in the Audit Committee report.

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

- Internal Audit function;
- External Audit function (Auditor General of South Africa - AGSA);
- Entity Accounting and reporting;
- Entity Accounting Policies;
- AGSA management and audit report;
- Entity In-year Monitoring;

- Entity Risk Management;
- Internal Control;
- Pre-determined objectives;
- Ethics, Fraud and Corruption

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

Name	Qualifications	Internal or external	If internal, position in the Department	Date appointed	Date resigned	No. of meetings attended
Mr Pieter Strauss (Chairperson)	BCom Accounting; BCompt Honours; CA (SA)	External	N/A	1 January 2022 (2 <sup>nd</sup> term)	N/A	7
Mr Ebrahim Abrahams	BCom Accounting Honours	External	N/A	1 January 2022 (2 <sup>nd</sup> term)	N/A	7
Ms Annelise Cilliers	BCompt Honours; CA (SA)	External	N/A	1 January 2022 (2 <sup>nd</sup> term)	N/A	7
Ms Fayruz Mohamed	BCompt Honours; CA (SA)	External	N/A	1 January 2022 (1 <sup>st</sup> term)	N/A	6

## 8. COMPLIANCE WITH LAWS AND REGULATIONS

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

## 9. FRAUD AND CORRUPTION

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

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

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

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

Employees and workers who blow the whistle on suspicions of fraud, corruption and theft are protected if the disclosure is a protected disclosure (i.e. meets statutory requirements of the Protected Disclosures Act, No. 26 of 2000 e.g. if the disclosure was made in good faith). The WCG Whistle-blowing Policy provides guidelines to

employees and workers on how to raise concerns with the appropriate line management, specific designated persons in the WCG or external institutions, where they have reasonable grounds for believing that offences or improprieties have been or are being perpetrated in the WCG. The opportunity to remain anonymous is afforded to any person who would like to report acts of fraud, theft and corruption and, should they do so in person, their identities are kept confidential by the person to whom they are reporting.

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

## 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 and this is a standing agenda item at all Committee meetings, where members have to indicate declare any conflict. If a conflict of interest should arise for a member, he or she is required to withdraw from the process.

## 11. CODE OF CONDUCT

Members are issued with a code of conduct which guides exemplary behaviour.

## 12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

DCAS provides the Western Cape Language Committee with office space.

## 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 2023.

### Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 51(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:

- DPSA Delegations Framework
- Initiation Practices
- WC Archives and Record Service
- Internal Control Unit Review
- Conditional Grants – Sport
- Transfer Payments – Libraries

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

### In-Year Management and Monthly/Quarterly Report

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

### Evaluation of Financial Statements

The Audit Committee has:

- Reviewed and discussed the Audited Annual Financial Statements to be included in the Annual Report;
- Reviewed the AGSA's Management Report and management's response thereto;

- Reviewed changes to accounting policies and practices as reported in the Annual Financial Statements
- Reviewed material adjustments resulting from the audit of the Entity.

## Compliance

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

## Performance Information

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

## Report of the Auditor-General South Africa

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

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



Mr Pieter Strauss

Chairperson of the Social Cluster Audit Committee

Date: 11/8/2023

## 16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

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

## PART D: HUMAN RESOURCE MANAGEMENT

### 1. HUMAN RESOURCE OVERSIGHT STATISTICS

#### 1. INTRODUCTION

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

#### 2. HUMAN RESOURCE OVERSIGHT STATISTICS

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

## PART E: PFMA COMPLIANCE REPORT

### 1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

#### 1.1. Irregular expenditure

##### a) Reconciliation of irregular expenditure

Description	2022/23	2021/2022
	R'000	R'000
Opening balance	-	-
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>

##### Reconciling notes

Description	2022/23	2021/2022
	R'000	R'000
Irregular expenditure that was under assessment in 2021/22	-	-
Irregular expenditure that relates to 2021/22 and identified in 2022/23	-	-
Irregular expenditure for the current year	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	2022/23	2021/2022
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

##### c) Details of current and previous year irregular expenditure condoned

Description	2022/23	2021/2022
	R'000	R'000
Irregular expenditure condoned	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

d) Details of current and previous year irregular expenditure removed - (not condoned)

Description	2022/23	2021/2022
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

e) Details of current and previous year irregular expenditure recovered

Description	2022/23	2021/2022
	R'000	R'000
Irregular expenditure recovered	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	2022/23	2021/2022
	R'000	R'000
Irregular expenditure written off	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

### Additional disclosure relating to Inter-Institutional Arrangements

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

Description
Not applicable

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

Description	2022/23	2021/2022
	R'000	R'000
Not applicable	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
Not applicable

## 1.2. Fruitless and wasteful expenditure

### a) Reconciliation of fruitless and wasteful expenditure

Description	2022/23	2021/2022
	R'000	R'000
Opening balance	-	-
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure written off	-	-
Less: Fruitless and wasteful expenditure recoverable	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>

### Reconciling notes

Description	2022/23	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2021/22	-	-
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23	-	-
Fruitless and wasteful expenditure for the current year	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

### b) Details of current and previous year fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description	2022/23	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

### c) Details of current and previous year fruitless and wasteful expenditure recovered

Description	2022/23	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure recovered	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

### d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2022/23	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Disciplinary steps taken
None

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

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

Description	2022/23	2021/2022
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

- b) Details of other material losses

Nature of other material losses	2022/23	2021/2022
	R'000	R'000
Not applicable	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

- c) Other material losses recovered

Nature of losses	2022/23	2021/2022
	R'000	R'000
	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

- d) Other material losses written off

Nature of losses	2022/23	2021/2022
	R'000	R'000
	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

## 2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
	R'000	R'000
Valid invoices received	0	0
Invoices paid <b>within</b> 30 days or agreed period	0	0
Invoices paid <b>after</b> 30 days or agreed period	0	0
Invoices older than 30 days or agreed period ( <b>unpaid and without dispute</b> )	0	0
Invoices older than 30 days or agreed period ( <b>unpaid and in dispute</b> )	0	0

## 3. SUPPLY CHAIN MANAGEMENT

### 3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract
The annual license renewal of the Caseware software.	*Adapt IT (Pty)	Limited Bid	WCLC0001	R25 282.23
<b>Total</b>				<b>R25 282.23</b>

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

### 3.2 Contract variations and expansion

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
None						
<b>Total: 0</b>						

## Report of the External Auditor

# Report of the auditor-general to Western Cape Provincial Parliament on Western Cape Language Committee

## Report on the financial statements

- I have reviewed the financial statements of the Western Cape Language Committee set out on pages 41 to 59, which comprise the statement of financial position as at 31 March 2023, 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.

## Conclusion

- Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the Western Cape Language Committee as at 31 March 2023 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

## Other matter

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

### National Treasury Instruction Note No.4 of 2022-23: PFMA Compliance and Reporting Framework

- On 23 December 2022 National Treasury issued Instruction Note No. 4: PFMA Compliance and Reporting Framework of 2022-23 in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a)p and (c) of the PFMA which came into effect on 3 January 2023. The PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure (UIFW expenditure). Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in the disclosure notes of the annual financial statements, only the current year and prior year figures should be disclosed in a note to the financial statements, if UIFW was incurred. Furthermore the movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of Western Cape Language Committee. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) are now included as part of other information in the annual report of Western Cape Language Committee. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

## Responsibilities of the accounting authority for the financial statements

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

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

- My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to review historical financial statements. The standard requires me to conclude on whether

## Report of the External Auditor

anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.

8. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.
9. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

### Report on the annual performance report

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
11. I selected the following material performance indicators related to Programme: Western Cape Language Committee presented in the annual performance report for the year ended 31 March 2023. I selected those indicators that measure the entity's performance on its primary mandated functions and that are of significant national, community or public interest.
  - 1.1 Number of activities that monitor the implementation of the Western Cape Language Policy.
  - 1.2 Number of projects that promote indigenous languages
  - 1.3 Number of formal engagement to implement the Western Cape Language Policy
12. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the entity's planning and delivery on its mandate and objectives.
13. I performed procedures to test whether:
  - the indicators used for planning and reporting on performance can be linked directly to the entity's mandate and the achievement of its planned objectives
  - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
  - the targets linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
  - the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
  - the reported performance information is presented in the annual performance report in the prescribed manner
  - there are adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
14. I performed the procedures for the purpose of reporting material findings only.
15. I did not identify any material findings on the reported performance information for the selected material performance indicators.

## Report of the External Auditor

### **Other matter**

16. I draw attention to the matter below.

### **Achievement of planned targets**

17. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and underachievement.

### **Report on compliance with legislation**

18. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the entity's compliance with legislation.
19. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
20. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
21. I did not identify any material non-compliance with the selected legislative requirements.

### **Internal control deficiencies**

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

### **Professional ethics and quality control**

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

*Auditor-General*

Cape Town  
 31 July 2023



**AUDITOR-GENERAL  
SOUTH AFRICA**

*Auditing to build public confidence*

**Report of the External Auditor**

## Annexure to the auditor's report

### Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Section 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56(1); 56(2); 57(b)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Regulation 8.2.1; 8.2.2; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) & (b); 16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c ); 16A 6.3(e ); 16A 6.4; 16A 6.5; 16A 6.6; 16A 8.3; 16A 8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 33.1.1; 33.1.3
Public service regulation	Public service regulation 13(c); 18; 18 (1) and (2)
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 29 Section 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Section 1(i) Section 2.1(a); 2.1(b); 2.1(f)
Preferential Procurement Regulation 2017	Paragraph 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2; 12.1; 12.2
Preferential Procurement Regulation 2022	Paragraph 3.1; 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
PFMA SCM Instruction no. 09 of 2022/2023	Paragraph 3.1; 3.3 (b); 3.3 (c ); 3.3 (e ); 3.6
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
National Treasury SCM Instruction Note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.4 (c ) -(d); 4.6; 5.4; 7.2; 7.6
National Treasury SCM Instruction 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction Note 03 2019/20	Paragraph 5.5.1(vi); 5.5.1(x);
National Treasury SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4 (a) and (b); 3.9; 6.1; 6.2; 6.7
National Treasury SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.2; 3.2.4(a) and (b) ; 3.3.1; 3.2.2; 4.1
PFMA SCM Instruction 04 of 2022/23	Paragraph 4(1); 4(2); 4(4)
Practice Note 5 of 2009/10	Paragraph 3.3
PFMA SCM instruction 08 of 2022/23	Paragraph 3.2; 4.3.2; 4.3.3
Competition Act	Section 4(1)(b)(ii)
National Treasury instruction note 4 of 2015/16	Paragraph 3.4
National Treasury instruction 3 of 2019/20 - Annexure A	Section 5.5.1 (iv) and (x)
Second amendment of National Treasury instruction note 05 of 2020/21	Paragraph 4.8; 4.9 Paragraph 5.1 ; 5.3
Erratum National Treasury instruction note 5 of 202/21	Paragraph 1
Erratum National Treasury instruction note 5 of 202/21	Paragraph 2
Practice note 7 of 2009/10	Paragraph 4.1.2
Practice note 11 of 2008/9	Paragraph 3.1; 3.1 (b)
National Treasury instruction note 1 of 2021/22	Paragraph 4.1
Public Service Act	Section 30 (1)

**Western Cape Language Committee**  
 Annual Financial Statements for the year ended March 31, 2023

**Statement of Financial Position**

Figures in Rand thousand	Note(s)	2023 R'000	2022 R'000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	446	424
<b>Total Assets</b>		<b>446</b>	<b>424</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables from exchange transactions	4	-	9
<b>Total Liabilities</b>		<b>-</b>	<b>9</b>
<b>Net Assets</b>		<b>446</b>	<b>415</b>
Accumulated surplus		446	415
<b>Total Net Assets</b>		<b>446</b>	<b>415</b>

**Western Cape Language Committee**  
 Annual Financial Statements for the year ended March 31, 2023

**Statement of Financial Performance**

Figures in Rand thousand	Note(s)	2023 R'000	2022 R'000
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Interest income	5	28	12
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Other income from non-exchange transactions	6	674	618
Transfers and subsidies received	7	439	279
<b>Total revenue from non-exchange transactions</b>		<b>1 113</b>	<b>897</b>
<b>Total revenue</b>		<b>1 141</b>	<b>909</b>
<b>Expenditure</b>			
Audit Fees	8	(49)	(68)
General Expenses	9	(1 026)	(713)
Members' fees	10	(35)	(30)
<b>Total expenditure</b>		<b>(1 110)</b>	<b>(811)</b>
<b>Surplus for the year</b>		<b>31</b>	<b>98</b>

**Western Cape Language Committee**  
 Annual Financial Statements for the year ended March 31, 2023

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**Statement of Changes in Net Assets**

Figures in Rand thousand	Accumulated surplus R '000	Total net assets R '000
<b>Balance at April 1, 2021</b>	<b>317</b>	<b>317</b>
Changes in net assets	98	98
Surplus		
Total changes	98	98
<b>Balance at April 1, 2022</b>	<b>415</b>	<b>415</b>
Changes in net assets	31	31
Surplus for the year		
Total changes	31	31
<b>Balance at 31 March 2023</b>	<b>446</b>	<b>446</b>

**Western Cape Language Committee**  
 Annual Financial Statements for the year ended March 31, 2023

**Cash Flow Statement**

	Note(s)	2023 R'000	2022 R'000
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Cash receipts		439	279
Interest income		28	12
		<b>467</b>	<b>291</b>
<b>Payments</b>			
Cash paid		(445)	(184)
<b>Net cash flows from operating activities</b>	<b>11</b>	<b>22</b>	<b>107</b>
<b>Net increase in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year		424	317
<b>Cash and cash equivalents at the end of the year</b>	<b>3</b>	<b>446</b>	<b>424</b>

## Statement of Comparison of Budget and Actual Amounts

### Budget on Cash Basis

Figures in Rand thousand	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
<b>Statement of Financial Performance</b>						
<b>Revenue</b>						
<b>Non-tax revenue</b>						
Entity revenue other than sales	15	-	15	28	13	14.1
Transfers received	290	149	439	439	-	
<b>Total revenue</b>	<b>305</b>	<b>149</b>	<b>454</b>	<b>467</b>	<b>13</b>	
<b>Expenditure</b>						
<b>Current payments</b>						
Goods and services	(305)	(149)	(454)	(427)	27	14.2
<b>Total expenditure</b>	<b>(305)</b>	<b>(149)</b>	<b>(454)</b>	<b>(427)</b>	<b>27</b>	
<b>Surplus</b>	-	-	-	40	40	
<b>Actual amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>40</b>	
<b>Reconciliation</b>						
<b>Basis difference</b>						
Other non-tax revenue (Services in-kind)				674		
Goods and services				(9)		
Goods and services (Services in- kind)				(674)		
<b>Timing difference</b>						
<b>Entity difference</b>						
Operating					-	
<b>Actual amount in the Statement of Financial Performance</b>				<b>31</b>		

### Note:

The layout and format of the Statement of Comparison of Budget and Actual Expenditure was amended to conform to the GRAP 24 Accounting Standard which requires the Budget format and layout to be consistent with the Approved Budget as published in the Estimates of Provincial Revenue and Expenditure.

## 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 Materiality

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

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

Material variances of 5% and above is explained in the notes to the Annual Financial Statements.

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

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

## Accounting Policies

### Allowance for impairment

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

### 1.4 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 uncollectability.

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

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

### Classification

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

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

### Initial measurement of financial assets and financial liabilities

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

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

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

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

### Subsequent measurement of financial assets and financial liabilities

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

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

## Accounting Policies

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

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

### **Financial assets**

The entity derecognises financial assets using trade date accounting. The entity derecognises a financial asset only when:

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

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

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

### **Financial liabilities**

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

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

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

## Accounting Policies

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### 1.5 Statutory receivables

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

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

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

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

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

### 1.6 Revenue from exchange transactions

#### Recognition

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

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

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

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

#### Measurement

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

#### Interest, royalties and dividends

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

### 1.7 Revenue from non-exchange transactions

#### Recognition

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

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

#### Measurement

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

## Accounting Policies

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

### Conditional grants and receipts

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

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

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

### Gifts and donations, including goods in-kind

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

### Service in-kind

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

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

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

## 1.8 Translation of foreign currencies Foreign currency transactions

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

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

## 1.9 Comparative figures

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

## Accounting Policies

### 1.10 Expenditure

#### **Financial transactions in assets and liabilities**

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

#### **Fruitless and wasteful expenditure**

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

#### **Irregular expenditure**

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

#### **Transfers and subsidies**

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

### 1.11 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.

### 1.12 Budget information

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

The approved budget covers the fiscal period from 4/1/2022 to 3/31/2023.

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

Material variances of 5% and above is explained in the notes to the Annual Financial Statements.

### 1.13 Related parties

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

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

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

## Accounting Policies

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.

### 1.14 Events after reporting date

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

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

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

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

### 1.15 Value-added Tax (VAT)

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

## Notes to the Annual Financial Statements

### 2. Standards and interpretations

#### 2.1 Standards and interpretations effective in the current year

The financial statements have been prepared in accordance with the effective Standards of Generally Recognised Accounting Practices (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board (ASB).

For the year under review, the following standards were effective. GRAP 1 and GRAP 104 was revised in 2019 with future effective dates as indicated.

##### **Standard/ Interpretation:**

- GRAP 1: Presentation of Financial Statements (Revised standard will be effective from 1 April 2023)
- GRAP 2: Cash Flow Statement
- GRAP 3: Accounting Policies, Changes in Accounting Estimates and Errors
- GRAP 9: Revenue from Exchanges Transactions
- GRAP 14: Events After the Reporting Date
- GRAP 17: Property, Plant and Equipment
- GRAP 19: Provisions , Contingent Liabilities and Contingent Assets
- GRAP 20: Related Parties
- GRAP 23: Revenue from Non-Exchange Transactions
- GRAP 24: Presentation of Budget Information in Financial Statements
- GRAP 104: Financial Instruments ( Revised standard will be effective from 1 April 2025)
- GRAP 108: Statutory Receivables

## Notes to the Annual Financial Statements

Figures in Rand thousand	2023 R'000	2022 R'000
<b>3. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Bank balances	446	424
<b>Credit quality of cash at bank and short-term deposits, excluding cash on hand</b>		
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		
<b>4. Payables from exchange transactions</b>		
Trade payables	-	9
Payables are classified at amortised cost. The carrying amount of payables transactions approximates their fair value.		
<b>5. Interest income</b>		
Interest received	28	12
Interest received increased year-on-year mainly due to the increase in the interest rate.		
<b>6. Other income from non-exchange transactions</b>		
Donation: Service in-kind	674	618
For the detail on the Donation: Services in-kind, refer to the narrative in note 9.		
<b>7. Transfers and subsidies received</b>		
Departmental transfer received	439	279
The increase is due to an additional transfer payment received from the Department of Cultural Affairs and Sport to contribute to the printing of Nama Booklets during the year under review.		
<b>8. Audit fees</b>		
External audit	49	68
Audit fees decreased due to a change in the composition of the audit team.		
<b>9. General expenses</b>		
Bank charges	-	2
Catering	9	5
Consulting and outsourced services	5	9
Employee: Services in-kind	674	618
Printing and publication	279	41
Software expenses	25	24
Travel and subsistence	34	14
	<b>1 026</b>	<b>713</b>

## Notes to the Annual Financial Statements

Figures in Rand thousand	2023 R'000	2022 R'000
<b>9. General expenses (continued)</b>		
<b>Catering</b>		
During the year under review, more face-to-face meetings were held for which catering was provided.		
<b>Printing and publication</b>		
The increase is due to Nama booklets printed during the year under review.		
<b>Travel and subsistence</b>		
More face-to-face meetings were held during the year under review.		
<b>Employee cost: Service in-kind:</b>		
Officials of the Department of Cultural Affairs and Sport fulfil the executive and administrative functions associated with the Western Cape Language Committee. Departmental staff that supports the Public Entity includes the Chief Financial Officer (CFO), Director: Arts, Culture and Language Services, line function in the aforementioned Directorate as well as a dedicated Financial Management team that supports the CFO. Whilst line function staff and Senior Managers fulfil a dual role, the financial management team is dedicated to the Public Entity. Due to dual roles performed by most of the aforementioned staff, it is difficult to apportion the time spent on the operations of the Public Entity. The Services in-kind related to their salaries cannot be measured reliably. The recognition therefore relates only to the dedicated finance team who supports the CFO in the execution of her role as CFO to the Public Entity and the Department. The amount disclosed therefore represents the Services in-kind provided by the finance team only.		
<b>10. Members' fees</b>		
Baartman, R	2	3
Willemse, E	3	1
Grootboom, G	4	1
Humphries-Heyns, A	-	2
Jama, Z	3	1
Lentz, G	6	3
Lesch, L	5	3
Malan, M	2	3
Mkhize, K	2	4
Nokwaza, L	-	2
Nyembezi, N	-	3
Reyneke, V	1	-
Vermeulen, S	6	4
Makambi, S	1	-
	35	30
<b>11. Cash used in operations</b>		
Surplus	31	98
Changes in working capital:		
Payables from exchange transactions	(9)	9
	22	107

## Notes to the Annual Financial Statements

Figures in Rand thousand	2023 R'000	2022 R'000
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### 12. Related parties

#### Relationships

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

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

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

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

#### Related party transactions

##### Income received from related parties

Department of Cultural Affairs and Sport	439	279
--	-----	-----

### 13. Risk management

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

#### Liquidity risk

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

#### Sensitivity analysis

At 31 March 2023, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R4 458 higher / lower.

#### Credit risk

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

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

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

Maximum exposure to credit risk.

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

#### Market risk

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

## Notes to the Annual Financial Statements

Figures in Rand thousand

### 13. Risk management (continued)

#### Interest rate risk

The entity's risk profile consists of fixed and floating rate loans, bank balances which exposes the entity to fair value interest rate risk and cash flow interest rate risk which can be summarized as follows:

#### Financial assets

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

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

#### Cash flow interest rate risk

Financial instrument	Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms	446	-	-	-	-
Cash in current banking institutions	-	-	-	-	-
Payables - Extended credit terms	-	-	-	-	-
Net amount	446	-	-	-	-
Past due but not provided for	-	-	-	-	-

## Notes to the Annual Financial Statements

### 14. Budget variances

Material variances between budget and actual amounts

#### Budget adjustment

During the 2022/23 financial year the budget was adjusted by R149 000, from an original budget of R305 000 to an adjusted budget of R454 000. An additional transfer payment of R149 000 was received from the Department of Cultural Affairs and Sport to contribute to the printing of Nama Booklets during the year under review.

#### 14.1 Entity revenue other than sales

Interest received increased year-on-year mainly due to the increase in the interest rate.

#### 14.2 Current payments

Audit fees decreased due to a change in the composition of the audit team.

### 15. B-BBEE Performance

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





Wes-Kaapse  
Regering



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



Wes-Kaapse Taalkomitee

**Jaarverslag**  
2022/2023



# INHOUDSOPGawe

## **DEEL A: ALGEMENE INLIGTING**

1. OPENBARE ENTITEIT SE ALGEMENE INLIGTING	<b>3</b>
2. LYS VAN AFKORTINGS/AKRONIEME	4
3. VOORWOORD DEUR DIE VOORSITTER	5
4. OORSIG DEUR DIE REKENPLIGTIGE GESAG	6
5. VERKLARING VAN VERANTWOORDELICKHEID EN BEVESTIGING VAN AKKURAATHEID VIR DIE JAARVERSLAG	7
6. STRATEGIESE OORSIG	8
6.1. Visie	8
6.2. Missie	8
6.3. Waardes	8
7. WETGEWENDE EN ANDER MANDATE	8
8. ORGANISATORIESE STRUKTUUR	12

## **DEEL B: PRESTASIE-INLIGTING**

1. OUDITEUR-GENERAAL SE VERSLAG: VOORAFBEPaalDE DOELWITTE	<b>13</b>
2. OORSIG VAN PRESTASIE	13
2.1. Diensleweringsomgewing	13
2.2. Organisatoriese omgewing	13
2.3. Hoofbeleidsverwikkelinge en wetswysigings	14
2.4. Vordering met die verwesenliking van institusionele impakte en uitkomste	14
3. INLIGTING OOR INSTITUSIONELE PROGRAMPRESTASIE	15
3.1. Program: Wes-Kaapse Taalkomitee	15
3.2. Uitkomste, uitsette, uitset-aanwysers, teikens en werklike prestasie	16
4. INVORDERING VAN INKOMSTE	17
5. KAPITALE BELEGGING	17

## **DEEL C: BESTUUR**

1. INLEIDING	<b>18</b>
2. PORTEFEULJEKOMITEES (WAAR VAN TOEPASSING)	18
3. UITVOERENDE GESAG	18
4. DIE REKENPLIGTIGE GESAG	19
5. RISIKOBESTUUR	22
6. INTERNE BEHEER-EENHEID	25
7. INTERNE AUDIT EN AUDITKOMITEES	25
8. VOLDOENING VAN WETTE EN REGULASIES	26
9. BEDROG EN KORRUPSIE	26
10. BEPERKING VAN BELANGEBOTsing	27
11. GEDRAGSKODE	27
12. GESONDHEIDSVEILIGHEID EN OMGEWINGSKWESSIES	27
13. SEKRETARIS VAN DIE MAATSKAPPY/RAAD (WAAR VAN TOEPASSING)	27
14. MAATSKAPLIKE VERANTWOORDELICKHEID	27
15. VERSLAG VAN DIE AUDITKOMITEE	28
16. INLIGTING OOR BBSEB VOLDOENINGSPRESTASIE	30

<b>DEEL D: MENSLIKE HULPBRONBESTUUR</b>	<b>31</b>
1. INLEIDING	31
2. OORSIGSTATISTIEKE VAN MENSLIKE HULPBRONNE	31
<b>DEEL E: WOFB VOLDOENINGSVERSLAG</b>	<b>32</b>
1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE UITGAWES EN WESENLIKE VERLIESE	32
1.1. Onreëlmaticige uitgawes	32
1.2. Vrugtelose en verkwistende uitgawes	34
1.3. Bykomende openbaarmaking verwant aan wesenlike verliese ingevolge WOFB artikel 55(2)(b)(i) & (iii)	35
2. LAAT EN/OF NIE-BETALING VAN VERSKAFFERS	36
3. VOORSIENINGSKETTINGBESTUUR	36
3.1. Verkryging deur ander middele	36
3.2. Kontrakvariasies en uitbreidings	36
<b>DEEL F: FINANSIËLE INLIGTING</b>	<b>37</b>
1. VERSLAG VAN DIE EKSTERNE OUDITEUR	27
2. FINANSIËLE JAARSTATE	41

## DEEL A: ALGEMENE INLIGTING

### 1. OPENBARE ENTITEIT SE ALGEMENE INLIGTING

<b>GEREGISTREERDE NAAM:</b>	Wes-Kaapse Taalkomitee
<b>REGISTRASIENOMMER:</b>	Nie van toepassing
<b>STRAATADRES:</b>	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
<b>POSADRES:</b>	Privaat Sak X9067 Kaapstad 8000
<b>TELEFOONNOMMER/S:</b>	+27 21 483 3889
<b>E-POSADRES:</b>	DCAS.Language@westerncape.gov.za
<b>WEBBLAADADRES:</b>	<a href="http://www.westerncape.gov.za/dept/cas">www.westerncape.gov.za/dept/cas</a>
<b>EKSTERNE OUDITEURE:</b>	Ouditeur-generaal van Suid-Afrika Parklaan 19 Milnerton Kaapstad 7441
<b>BANK:</b>	Nedbank 5 <sup>de</sup> Verdieping Nedbank Kloktoring V&A Waterfront Kaapstad 8001
<b>SEKRETARIS VAN MAATSKAPPY/RAAD</b>	Nie van toepassing

## 2. LYS VAN AFKORTINGS/AKRONIEME

<b>AERP</b>	Algemeen Erkende Rekeningkundige Praktyk
<b>BBSEB</b>	Breedgebaseerde Swart Ekonomiese Bemagtiging
<b>DKES</b>	Die Departement van Kultuursake en Sport
<b>DvdP</b>	Die Departement van die Premier
<b>FJS</b>	Finansiële Jaarstate
<b>HD</b>	Hoofdirekteur
<b>HFB</b>	Hoof- Finansiële Beampte
<b>IOS</b>	Internasionale Ouditstandaarde
<b>LUR</b>	Lid van die Uitvoerende Raad
<b>MTSR</b>	Mediumtermyn Strategiese Raamwerk
<b>NID</b>	Nasionale Instituut vir Dowes
<b>OGSA</b>	Die Ouditeur-generaal van Suid-Afrika
<b>OIB</b>	Ondernemingsinhoudbestuur
<b>ORB</b>	Ondernemingsrisikobestuur
<b>ORBEKOM</b>	Ondernemingsrisikobestuur-en-etiekkomitee
<b>PanSAT</b>	Die Pan-Suid-Afrikaanse Taalraad
<b>POPIA</b>	Wet op die Beskerming van Persoonlike Inligting, 2013
<b>PORBBS</b>	Provinsiale Ondernemingsrisikobestuursbeleid en Strategie
<b>PSP</b>	Provinsiale Strategiese Plan
<b>PTK</b>	Provinsiale Taalkomitee
<b>RB</b>	Rekenpligtige Beampte
<b>RG</b>	Rekenpligtige Gesag
<b>SAGT</b>	Suid-Afrikaanse Gebaretaal
<b>Skoor</b>	Staande Komitee oor Openbare Rekeninge
<b>SBL</b>	Skoolbeheerliggame
<b>VIP</b>	Visie-geïnspireerde Prioriteite
<b>VKB</b>	Voorsieningskettingbestuur
<b>WKR</b>	Wes-Kaapse Regering
<b>WTKT</b>	Wes-Kaapse Taalkomitee
<b>WOFB</b>	Wet op Openbare Finansiële Bestuur
<b>WOO</b>	Wet op Openbare Oudit

### 3. VOORWOORD DEUR DIE VOORSITTER

Deur taaldiversiteit bevorder die Wes-Kaapse Taalbeleid maatskaplike samehorigheid en sterker bande. Hierdie strategie ondersteun die Batho Pele-inisiatiewe en is in ooreenstemming met die Wes-Kaapse Provinciale Talewet, nr. 13 van 1998. Die Wes-Kaapse Taalkomitee (WKTK) bevorder aktief veeltaligheid en billike toegang tot inligting en kennis in die provinsie om dienslewering te verbeter en om dit meer toeganklik vir alle inwoners te maak.

Om bewustheid te verhoog en kommunikasie aan te moedig, het die Komitee daaraan gewerk om Suid-Afrikaanse Gebaretaal en inheemse tale in Wes-Kaapse gemeenskappe te bevorder en te ontwikkel. Dit het bygedra tot die haal van doelwitte wat in die Jaarlikse Prestasieplan (JPP) 2022/23 uitgestippel is. Die WKTK het deurlopend innoverend en in samewerking met vennote, soos PanSAT, gewerk om te verseker dat ons 'n verskil maak in die lewens van die mense wie ons dien. Die nuwe weergawe van die Nama-brosjure is gepubliseer en daarbenewens is dit toeganklik deur 'n USB-geheuestokkie. Die brosjure bevat Engelse en Afrikaanse vertalings langs die Nama-taal.

Ek wil graag my dankbaarheid betuig teenoor die Minister van Kultuursake en Sport en die Departement, vir die vertroue wat in die Komitee getoon is. Laastens wil ek die geleentheid gebruik om die Komiteelede te bedank vir hul bydraes tot die maatskaplike samehorigheid van taal in die Wes-Kaap.



**Me. Genevieve Lentz**  
**Voorsitter**  
**31 Augustus 2023**



## 4. OORSIG DEUR DIE REKENPLIGTIGE GESAG (RG)

Die 2022/23 Jaarverslag van die Wes-Kaapse Taalkomitee word voorgelê in ooreenstemming met die vereistes van Artikel 55 (1)(d) van die Wet op Openbare Finansiële Bestuur (WOFB), Wet 1 van 1999.

Gedurende die oorsigjaar het die Komitee sy mandaat uitgevoer soos deur die Wes-Kaapse Provinciale Talewet, nr. 13 van 1998 vereis. Die Komitee het voldoening verseker van die Wes-Kaapse Taalbeleid, wat lui dat die Provincie sprekers van voorheen benadeelde tale moet bemagtig en onderskraag, bewustheid moet skep oor die behoeftes van dopes en die gebruik van daardie inheemse tale van histories verminderde status in die Wes-Kaap, soos die Khoi- en San-tale, moet bevorder. Die Komitee se aktiwiteite gedurende die 2022/23 boekjaar illustreer sy toewyding tot die volle uitvoering van die mandaat. Die Komitee het oorpresteer op sy prestasieteikens wat verband hou met aktiwiteite wat die implementering van die Wes-Kaapse Taalbeleid monitor en projekte wat inheemse tale bevorder.

Ten spyte van sy klein bedryfsbegroting, is moontlike uitdagings wat daaruit kan spruit versag danksy die toepassing van 'n bestuurde netwerkmodel, met die Komitee wat gesamentlike inisiatiewe met DKES en ander organisasies in die taalveld gedeel het. Dit het die samevoeging van en dus perke op hulpbronne vereis om uit te voer. Die impak van die bedanking van 'n dowe lid van die Komitee is ook verlig deur hierdie vennootskappe, waar kundigheid rondom die bevordering van SAGT bekom is.

Die finansiële inligting wat volg verskaf die Komitee se finansiële oorsig en uitgawetendense.

Program	2022/23			2021/22		
	Beraming	Werklike bedrag ingevorder	(Oor-)/Onder-invordering	Beraming	Werklike bedrag ingevorder	(Oor-)/Onder-invordering
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en Dienste	454	427	27	179	164	15
<b>Totaal</b>	<b>454</b>	<b>427</b>	<b>*27</b>	<b>179</b>	<b>164</b>	<b>15</b>

\* Ouditgelde het verminder danksy 'n verandering in die samestelling van die ouditspan vir die oorsigjaar

Die Komitee het nie tydens die oorsigperiode enige ongemagtigde, vrugtelose of verkwistende uitgawes aangegaan nie. Geen aktiwiteite is gestaak en geen nuwe aktiwiteite is bekendgestel nie. VKB-prosesse en -stelsels was in plek om onreëlmatige uitgawes te voorkom en VKB het geen groot uitdagings ervaar nie.



Me. Genevieve Lentz  
Namens die Rekenpligtige Gesag  
31 Augustus 2023

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

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

- Alle inligting en bedrae wat in die Jaarverslag vervat is, is konsekwent met die finansiële jaarstate wat deur die Ouditeur-generaal geoudit is.
- Die Jaarverslag is volledig, akkuraat en inligting is nie weggelaat nie.
- Die Jaarverslag is voorberei in ooreenstemming met die riglyne oor die Jaarverslag, soos deur die Nasionale Tesourie uitgegee.
- Die Finansiële Jaarstate (Deel F) is voorberei in ooreenstemming met die AERP-standaarde wat op die Openbare Entiteit van toepassing is.
- Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding van die Finansiële Jaarstate en vir die bevindings wat in hierdie inligting gemaak word.
- Die Rekenpligtige Gesag is verantwoordelik vir die vestiging en implementering van 'n stelsel vir interne beheer, wat ontwerp is om redelike sekerheid oor die integriteit en betroubaarheid van die prestasie-inligting, die menslike hulpbron-inligting en die finansiële jaarstate te verskaf.
- Die eksterne ouditeure word betrek om 'n onafhanklike opinie oor die finansiële jaarstate te verskaf.

Na ons mening bied die Jaarverslag 'n billike weerspieëling vir die finansiële jaar geëindig 31 Maart 2023 van die bedrywighede, die prestasie-inligting, die menslike hulpbron-inligting en die finansiële sake van die Openbare Entiteit.



**Me. Genevieve Lentz**  
**Namens die Rekenpligtige Gesag**  
**31 Augustus 2023**

## 6. STRATEGIESE OORSIG

### 6.1. Visie

Die bemagtiging van alle mense in die Wes-Kaap deur taal; die verbetering van menslike waardigheid deur wedersydse respek vir taal en die bevordering van veeltaligheid.

### 6.2. Missie

Om die gebruik van die drie amptelike tale van die Wes-Kaap te monitor; en

Om die implementering van die Wes-Kaapse Taalbeleid te monitor en om die Minister verantwoordelik vir taalkwessies en die Pan-Suid-Afrikaanse Taalraad (PanSAT) te adviseer oor taalsake in die provinsie of wat die provinsie affekteer.

### 6.3. Waardes

Sorg, bekwaamheid, aanspreeklikheid, integriteit, innovering en responsiwiteit.

## 7. WETGEWENDE EN ANDER MANDATE

Die WKTK is 'n skedule 3C-entiteit ingevolge die Wet op Openbare Finansiële Bestuur, 1999.

### 7.1 Grondwetlike mandate

Artikel	Beskrywing
<b>Grondwet van die Republiek van Suid-Afrika, 1996</b>	
Artikel 6(3), (4) en (5): Taal	<p>Die Wes-Kaapse Regering moet, deur wetgewende en ander maatreëls, sy gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelyke aansien geniet en moet billik behandel word. Die WKTK werk saam met die Pan-Suid-Afrikaanse Taalraad om die drie amptelike tale van die Provincie te bevorder en om toestande te skep vir die ontwikkeling van die Khoi-, Nama- en San-tale en Suid-Afrikaanse Gebaretaal.</p> <p>Die WKTK, in samewerking met die Departement van Kultuursake en Sport (DKES), is verantwoordelik vir die monitering en evaluering van die implementering van die Wes-Kaapse Taalbeleid, wat in 2001 goedgekeur is, en moet ten minste een keer per jaar aan die Wes-Kaapse Provinciale Departement oor hierdie mandaat verslag doen. DKES hou toesig oor die WKTK en voorsien die Komitee van administratiewe en finansiële ondersteuning.</p>
Artikel 30: Taal en kultuur	Die WKTK faciliteer geleenthede vir die mense van die Wes-Kaap om hul taal- en kultuurregte uit te oefen deur die programme en projekte wat dit aanbied en ondersteun.
Artikel 31: Kultuur-, godsdiensstige 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 interregeringsverhoudings	Die WKTK werk saam met alle regeringsfere in die uitvoering van sy mandaat.

Artikel	Beskrywing
<b>Grondwet van die Republiek van Suid-Afrika, 1996</b>	
Skedule 4: Funksionele gebiede van konkurrente nasionale en provinsiale wetgewende bevoegdheid	Met betrekking tot taalbeleid en die regulering van amptelike tale in die mate waartoe die bepalings van artikel 6 van die Grondwet uitdruklik wetgewende bevoegdheid na die Wes-Kaapse Proviniale Parlement oordra, werk die WKTK nou saam met die nasionale Departement van Sport, Kuns en Kultuur en verwante staatsorgane oor taalbeleidkwesties.
Artikel 195: Basiese waardes en beginsels wat openbare administrasie bestuur	Beampies van DKES wat verantwoordelik is vir die uitvoer van die mandaat van die WKTK moet die doeltreffende, ekonomiese en effektiewe gebruik van hulpbronne verseker. Programme wat in die openbare sektor onderneem word, moet maksimum voordele teen die laagste moontlike koste oplewer.
<b>Grondwet van die Wes-Kaap, 1997 (Wet 1 van 1998)</b>	
Artikel 5	<p>Vir die doeleindes van die Wes-Kaapse Regering:</p> <p>(a) moet die amptelike tale Afrikaans, Engels en isiXhosa gebruik word; en</p> <p>(b) moet die tale gelyke status geniet.</p> <p>Die WKTK moet die gebruik van Afrikaans, Engels en isiXhosa in die Wes-Kaap monitor.</p> <p>Die WKTK moet ook praktiese en positiewe maatreëls implementeer om die status en die gebruik van daardie inheemse tale van die Wes-Kaap wat histories 'n verminderde status gehad het, te verhef.</p>
Artikel 81(d)	Die Wes-Kaapse Regering moet beleide aanvaar en implementeer om aktief die welsyn van die mense van die Wes-Kaap te bevorder en in stand te hou, insluitend beleide wat daarop gemik is om die bevordering van respek vir die regte van kultuur-, godsdiensstige en taalgemeenskappe in die Wes-Kaap te haal.

## 7.2 Wetgewende mandate

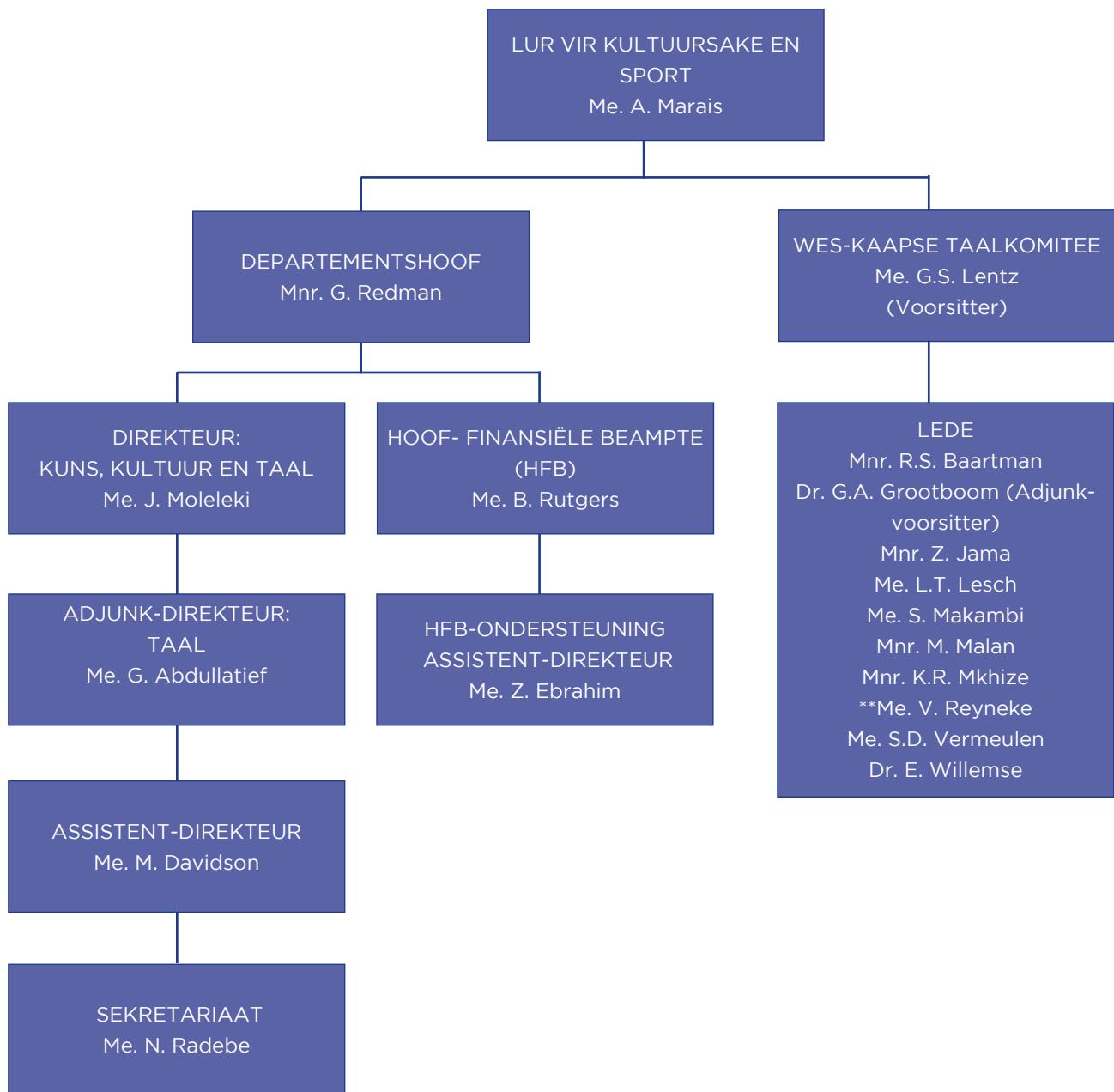
Wetgewing	Verwysing	Beskrywing
Wet op die Pan-Suid-Afrikaanse Taalraad	Wet 59 van 1995	Die Pan-Suid-Afrikaanse Taalraad erken die WKTK. Onder andere vereis hierdie Wet dat die Pan-Suid-Afrikaanse Taalraad 'n provinsiale taalkomitee (PTK) in elke provinsie vestig. 'n PanSAT Wes-Kaapse PTK is in Augustus 2019 gestig.
Wet op die Beskerming van Persoonlike Inligting (POPIA)	Wet 4 van 2013	Die Wet bevorder die beskerming van persoonlike inligting wat deur openbare en private liggeme geprosesseer word; om sekere bepalings bekend te stel om sodoende minimum vereistes vir die prosessering van persoonlike inligting te vestig. Daarbenewens maak die Wet voorsiening vir die vestiging van 'n Inligtingsreguleerde om sekere magte uit te voer en om, ingevolge hierdie Wet en die Wet op die Bevordering van Toegang tot Inligting, 2000, sekere pligte en funksies te verrig. Voorts maak die Wet voorsiening vir die uitreiking van gedragskodes; vir die regte van persone met betrekking tot ongevraagde elektroniese kommunikasie en geautomatiseerde besluitneming; die regulering van die vloei van persoonlike inligting na buite die grense van die Republiek; en om voorsiening te maak vir kwessies wat verband hou hiermee.
Wet op Openbare Finansiële Bestuur (WOFOB)	Wet 1 van 1999	Die WKTK moet kwartaallikse en jaarverslae indien oor sy prestasielewering en geouditeerde finansiële state gegrond op die strategiese jaarlikse doelwitteikens vir elke boekjaar.

Wetgewing	Verwysing	Beskrywing
Wet op Tradisionele en Khoi-San-Leierskap	Wet 3 van 2019	<p>Die Wet maak voorsiening vir:</p> <ul style="list-style-type: none"> <li>• Die erkenning van tradisionele en Khoi-San-gemeenskappe, leierskapsposisies en vir die terugtrekking van sodanige erkenning;</li> <li>• Die funksies en rolle van tradisionele en Khoi-San-leiers;</li> <li>• Die erkenning, vestiging, funksies, rolle en administrasie van koningskaps- en koninginskapsrade, tradisionele hoofrade, tradisionele rade, Khoi-San-rade en tradisionale sub-rade, sowel as ondersteuning aan sodanige rade;</li> <li>• Die vestiging, samestelling en funksionering van die Nasionale Huis van Tradisionele en Khoi-San-leiers;</li> <li>• Die vestiging van provinsiale huise van tradisionele en Khoi-San-leiers;</li> <li>• Die vestiging en samestelling van plaaslike huise van tradisionele en Khoi-San-leiers;</li> <li>• Die vestiging en bedryf van die Kommissie oor Khoi-San-kwessies;</li> <li>• 'n Gedragkode vir lede van die Nasionale Huis, provinsiale huise, plaaslike huise en alle tradisionele en Khoi-San-rade; en</li> <li>• Reguleringsmagte van die Minister en die Premiers.</li> </ul>
Wet op die Gebruik van Amptelike Tale	Wet 12 van 2012	Die Wet is spesifiek op nasionale departemente, nasionale openbare entiteite en nasionale openbare ondernemings van toepassing. Indien aspekte van die Wet 'n impak op taalbeleid en die praktyk in die Wes-Kaap het, het die WKTK 'n mandaat om 'n rol te vervul.
Wes-Kaapse Provinsiale Talewet	Wet 13 van 1998	<p>Die WKTK moet, onder andere:</p> <ul style="list-style-type: none"> <li>• Die gebruik van Afrikaans, Engels en isiXhosa deur die Wes-Kaapse Regering monitor;</li> <li>• Aanbevelings maak aan die LUR (Lid van die Uitvoerende Raad) en die Provinsiale Parlement oor enige voorgestelde of bestaande wetgewing, praktyke en beleid wat taal in die Wes-Kaap beïnvloed;</li> <li>• Aktief die beginsel van veeltaligheid bevorder;</li> <li>• Aktief die ontwikkeling van voorheen gemarginaliseerde inheemse tale bevorder;</li> <li>• Die LUR en die Wes-Kaapse Kultuurkommissie oor taalkwessies in die Provincie adviseer; en</li> <li>• PanSAT oor taalkwessies in die Wes-Kaap adviseer.</li> </ul>
Wet op die Voorkeur-verkrygings-beleids-raamwerk, 2000	Wet 5 van 2000	Om uitvoering aan artikel 217(3) van die Grondwet te gee deur 'n raamwerk vir die implementering van die verkrygingsbeleid te verskaf wat in artikel 217(2) van die Grondwetoorweeg word.

### 7.3 Beleidsmandate

Beleid	Beskrywing
Nasionale Taalbeleidsraamwerk (2003)	Hierdie beleid verskaf 'n nasionale raamwerk vir die toepassing van die bepalings van die Grondwet en wetgewende mandate aan alle staatsorgane, insluitend die WKTK. Dit sit ook beginsels en implementeringstrategieë uiteen wat gevolg moet word.
Wes-Kaapse Taalbeleid (gepubliseer in die Provinciale Koerant as PN 369/2001 van 27 November 2001)	Die WKTK word verplig om die implementering van hierdie beleid te monitor.
Finansiële Delegerings	Delegering van magte wat deur die Rekenpligtige Gesag uitgereik is ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
Delegerings in Voorsieningskettingbestuur	Delegering van magte wat deur die Rekenpligtige Gesag uitgereik is ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
Wesenlikheidsraamwerk	Die Rekenpligtige Gesag word vereis om 'n raamwerk van aanvaarbare vlakke van wesenlikheid en beduidendheid te ontwikkel en daaroor ooreen te kom met die Uitvoerende Gesag, in oorleg met eksterne ouditeure.
Vergoeding van Lede	Om die betaling aan lede van die WKTK te faciliteer wat namens die Entiteit vir bywoning van konferensies, projekte, vergaderings en werkswinkels genomineer is.
Ondernemingsrisikobestuur	Om uitvoering te gee aan die vereistes van die Wet op Openbare Finansiële Bestuur, Wet 1 van 1999, Artikel 51(1)(a)(i), wat dit stel dat die Rekenpligtige Gesag moet verseker dat die Entiteit 'n doeltreffende, effektiewe en deursigtige stelsel van finansiële en risikobestuur en interne beheer het en dit in stand hou.
Voorsieningsketting-bestuursbeleid	Om die voorsieningskettingbestuur binne die Entiteit te reguleer.

## 8. ORGANISATORIESE STRUKTUUR



\*\*Me. V. Reyneke het op 30 September 2022 bedank.

## DEEL B: PRESTASIE-INLIGTING

### 1. OUDITEUR SE VERSLAG: VOORAFBEPALDE DOELWITTE

Die OGSA voer tans die nodige prosedures uit op die prestasie-inligting om oor die wesenlike bevindings verslag te doen.

Verwys na bladsy 40 van die Verslag van die Ouditeur-generaal, gepubliseer in Deel F: Finansiële Inligting.

### 2. OORSIG VAN PRESTASIE

#### 2.1. Diensleveringsomgewing

Die Komitee het voortgegaan om die belangrike status van taal deur bewusmaking te bevorder, die implementering van die Wes-Kaapse Taalbeleid te verseker en voorspraak te maak vir die belangrikheid van inheemse tale en Suid-Afrikaanse Gebaretaal. Die Komitee se beginsels van vergaderings is in 'n bestuurde netwerk-benadering ingebied, en deur samewerking met ander organisasies in die taalbevorderingsektor in die Wes-Kaap gekenmerk. Hierdie vergaderings het die inspanning van gesamentlike hulpbronne en kundigheid toegelaat, met die doel om uit te reik na 'n meer volhoubare en samehangende impak op die provinsiale taallandskap.

Die Komitee het ses vergaderings en een bewusmakingsveldtog gehou wat die implementering van die Wes-Kaapse Taalbeleid gemonitor het, sowel as drie projekte wat inheemse tale bevorder het. Die projekteikens is oorskry as gevolg van die bogenoemde bestuurde netwerk-benadering.

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

#### 2.2. Organisatoriese omgewing

Die Komitee is ingevolge Artikel 6 van die Wes-Kaapse Provinciale Talewet, nr. 13 van 1998, gevinstig. Ingevolge die Wet word Komiteelede vir 'n drie-jaar termyn aangestel. 'n Maksimum van 11 lede kan op die Komitee aangestel word. Komiteelede word deur 'n openbare nominasie- en kortlysproses aangestel, gefasiliteer deur die tersaaklike Komitee in die Parlement en gevolg deur aanstelling deur die Provinciale Minister. Die jongste Komitee is op 1 Februarie 2022 aangestel en hul termyn sal op 31 Januarie 2025 verstryk.

Die Komitee is die Rekenpligtige Gesag van die Entiteit en is vir alle bestuursverwante kwessies verantwoordelik, ingevolge artikels 49 tot 57 van die Wet op Openbare Finansiële Bestuur, 1999. Op 10 Februarie 2022 is die besluit geneem dat die Voorsitter, ingevolge Artikel 56 van die WOFB, die verantwoordelikhede van die Rekenpligtige Gesag namens die Openbare Entiteit sal oorneem.

Ingevolge artikel 17 van die Wes-Kaapse Provinciale Talewet, 1998, verskaf beampies in die Taaldiens-komponent van DKES administratiewe ondersteuning aan die WKTK. Die administratiewe werk behels die verskaffing van inhoud en procedurele ondersteuning en die bestuur van alle nodige reëlings vir die doeltreffende funksionering van die Komitee. Ondersteuningsfunksies vir finansiële bestuur word deur personeel van die DKES Finansies Openbare Entiteit-ondersteuningskomponent gelewer.

Alle administrasie-verwante dokumente van die WKTK word by die Taaldienseenheid onderhou en finansies-verwante dokumente by die Finansies-komponent. Dokumente word op die aanlyn Ondernemingsinhoudsbestuurstelsel (OIB) geberg vir veilige bewaring, maklike herwinning en institusionele geheue.

Komiteelede is nie voltydse ampsdraers nie en, tesame met die Komitee se klein bedryfsbegroting, plaas dit beperkings op die aantal projekte waarop die Komitee kan fokus en voltooi. Die bedanking van die dowe lid van die Komitee het ook 'n leemte veroorsaak. Hierdie uitdagings is versag deur samewerking met en ondersteuning van die Taaldienseenheid by DKES en ander taalorganisasies, wat gevolglik die Komitee gehelp het om sy mandaat te vervul.

### 2.3. Hoofbeleidsverwikkelinge en wetswysigings

Die Grondwetlike Agtiende Wysigingswetsontwerp [B1 - 2023] is in Januarie 2023 in die Parlement voorgelê. Die Wetsontwerp wysig Artikel 6(1) van die Grondwet van Suid-Afrika, 1996, om SAGT as een van die amptelike tale van die land te erken. Dit sal standaard voorwaardes skep vir die bevordering van SAGT en bewustheid kweek rondom die behoeftes van dowes. Dié mylpaal-besluit sal die Komitee se aktiewe bevordering van SAGT belyn met die behoeftes van dowes in bestaande programme.

### 2.4. Vordering met die verwesenliking van institusionele impakte en uitkomste

Die Komitee se beplande uitkomste soos uitgestippel in sy Strategiese Plan word hier onder weerspieël, en duï op vordering wat met die haal van die Komitee se impakverklaring gemaak is.

**Impakverklaring:** Die Wes-Kaapse Taalkomitee, deur sy aktiwiteite, streef daarna om individue deur taal te bemagtig en om inklusieve en samehorige gemeenskappe te skep.

<b>Uitkoms 1</b>	Die bemagtiging van landsburgers en inklusieve en samehorige gemeenskappe
<b>Uitkoms-aanwyser</b>	Die bevordering en ontwikkeling van die tale van die Wes-Kaap en gemarginaliseerde inheemse tale

Gedurende 2022/23, het die Komitee as volg tot die Nasionale Uitkomste van die Medium-termyn Strategiese Raamwerk (MTSR) 2019-2024 bygedra:

MTSR-prioriteit	Bydrae deur die Komitee
Prioriteit 3: Onderwys, vaardighede en gesondheid	<p>Bevorder die beginsel van veeltaligheid in die Wes-Kaap deur die smee van venootskappe.</p> <p>Verbeter sy werksverhouding met PanSAT en ander taalligame en -instellings.</p> <p>Bevorder die ontwikkeling en vooruitgang van voorheen gemarginaliseerde inheemse tale en Suid-Afrikaanse Gebaretaal, in 'n poging om bewustheid te vergroot en kommunikasie in hierdie tale te bevorder onder die inwoners van die Wes-Kaap.</p> <p>Adviseer die Minister en PanSAT oor taalkwessies wat die Wes-Kaap raak.</p> <p>Konsulteer die gepaste aandeelhouers en bly op hoogte van toepaslike navorsing wat verband hou met taalkwessies wat die provinsie raak.</p>
Prioriteit 6: Maatskaplike samehorigheid en veilige gemeenskappe	In 'n poging om bewustheid oor en die gebruik van die drie amptelike tale en Suid-Afrikaanse Gebaretaal onder inwoners van die Wes-Kaap te verbeter, het die Komitee maatskaplike samehorigheid en veilige gemeenskappe ondersteun deur veeltaligheid, gemarginaliseerde inheemse tale en Suid-Afrikaanse Gebaretaal deur sy programme te bevorder.
Prioriteit 7: 'n Beter Afrika en Wêreld	Ter ondersteuning van streeks- en kontinentale integrasie, het die Komitee nasionale en internasionale datums van belang gevier en bevorder om maatskaplike insluiting te koester.

Die Komitee se uitkoms-aanwyser is aan die dienste en programme van die Departement van Kultuursake en Sport geskakel, wat op hul beurt aan die Wes-Kaapse Regering se Provinciale Strategiese Plan (PSP) se Visie-geïnspireerde Prioriteite (VIP) geskakel is, in die besonder in verband met VIP 1: Veilige en Samehorige Gemeenskappe en VGP 3: Die Bemagtiging van Mense.

Die Wes-Kaapse Regering se Herstelplan fokus op werksgleenthede, veiligheid en welstand. Veiligheid en welstand is in die besonder van toepassing op die Komitee se werk. Deur die bevordering van moedertaal-onderrig en -bemagtiging, het die Komitee tot geleenthede vir inwoners van die Wes-Kaap bygedra om hul lewens en die lewens van ander te vorm, om 'n betekenisvolle en waardige lewe te verseker, wat op sy beurt tot maatskaplike samehorige gemeenskappe kan lei.

### 3. INLIGTING OOR INSTITUSIONELE PROGRAMPRESTASIE

#### 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 verantwoordelik vir taalkwessies en PanSAT oor taalkwessies wat die Provincie raak te adviseer.

Die Komitee het op 16 Junie 2022 'n Jeugdag-geleentheid in samewerking met DKES en die Iziko-museums van Suid-Afrika aangebied. Met die tema "Bevorder 'n volhoubare lewensbestaan en veerkragtigheid vir jongmense vir 'n beter môre", het die geleentheid die jeug gevier. Jongmense van die Scalabrini Lawrence-huis, Dewandre Fritz-stigting, leerders en onderwysers van die Noluthando Skool vir Dowes in Khayelitsha, en lede van die publiek het die geleentheid bygewoon. Me. Stevlyn Vermeulen het die beplanningsvergaderings en die geleentheid namens die Komitee bygewoon.

Die Komitee, in vennootskap met DKES, die Iziko-museums van Suid-Afrika, die Nasionale Instituut vir Dowes (NID) en PanSAT het Dowe Bewustheidsmaand gevier deur op 1 September 2022 die eerste tweetalige SAGT-woordeboek bekend te stel. Onder dié wat die geleentheid bygewoon het, was die Wes-Kaapse Minister van Kultuursake en Sport, Anroux Marais, die voormalige nasionale Minister van Sport, Kuns en Kultuur, Nathi Mthethwa, en top-beamptes van die Wes-Kaapse Regering, insluitend die Hoof- Uitvoerende Beamppte van PanSAT, Mr. Lance Schultz, en die Hoof- Uitvoerende Beamppte van die Iziko-museums van Suid-Afrika, Me. Rooksana Omar, wat hul ondersteuning uitgespreek het. Die tweetalige SAGT-woordeboek, wat deur die NID ontwikkel is, bestaan uit meer as 3 000 gebare en 2 500 Engelse woorde, wat die leer en die onderrig van die taal sal fasiliteer. Me. Stevlyn Vermeulen en Me. Laurian Lesch het names die Komitee die geleentheid bygewoon.

Die Komitee het op 23 September Erfenisdag gevier in samewerking met DKES, die Afrikaanse Taalraad, die Kaapse Skiereiland Universiteit van Tegnologie, die Stad Kaapstad se Sentrale Biblioteek, die Inheemse Tale-aksieforum, die Iziko-museums van Suid-Afrika, die Nasionale Biblioteek van Suid-Afrika – Sentrum van die Boek en PanSAT. Die tema van die geleentheid was "Die Bewaring van Nalatenskap deur Storievertelling". Gesprekke het gefokus op die belangrikheid van moedertale en die bevordering van die lees en publikasie van meer boeke in ander tale as Engels. Me. Stevlyn Vermeulen het die beplanningsvergaderings en die geleentheid namens die Komitee bygewoon.

Gedurende die tweede kwartaal is die Voorsitter, Me. Genevieve Lentz, namens die Komitee genooi om 'n beoordelaar by die Funda Mzantsi-streekskampioenskap te wees. Dit is 'n program wat gefasiliteer word deur die Nasionale Biblioteek van Suid-Afrika en die Departement van Korrektiewe Dienste, wat die rol van lees in die rehabilitasie van oortreders erken het. Die program het dus veeltaligheid bevorder en oortreders aangemoedig om te lees, skryf en die idees en gedagtes van ander te waardeer.

Mnr. Riaan Baartman het die Skoolbeheerliggame (SBL) se "Opleiding in Taalonderrig"-geleentheid bygewoon. Die geleentheid is deur PanSAT gefasiliteer en is op 26 November 2022 gehou. Die fokus van die geleentheid was om SBL rondom taalverwante uitdagings in skole en die toepassing van bestaande beleide te bemagtig.

Op 28 November 2022 het Me. Genevieve Lentz, Me. Stevlyn Vermeulen en Me. Laurian Lesch 'n DKES-geleentheid bygewoon waar Minister Anroux Marais en die Departementshoof, Guy Redman, kopieë van die eerste isiXhosa-vertaalde boekie vir Boksreëls aan boksstrukture in die provinsie oorhandig het. Die reëls is deur die Taaldienseenheid by DKES vertaal, in konsultasie met PanSAT en ander deskundige rolspelers in die ontwikkeling van terminologie, om te verseker dat die vertalings volledig en korrek was. Bykomend tot die voorwoord deur Minister Marais, het die Komitee die boekie se inleiding verskaf. Die ontwikkeling van vertaalde reëlboekies verseker die bevordering van veeltaligheid in die sportomgewing.

In vennootskap met DKES, die Kaapse Skiereiland Universiteit van Tegnologie, die Inheemse Tale-aksieforum, die Iziko-museums van Suid-Afrika, PanSAT en die Wes-Kaapse Onderwysdepartement, het die Komitee 'n Graad 4 isiXhosa-spelkompetisie op 25 February 2023 aangebied. Die geleentheid is ter viering van Internasionale Moedertaaldag onder die tema "Veeltalige onderwys – 'n noodsaaklikheid om onderwys in 'n veeltalige wêreld te

transformeer" aangebied.. Me. Stevlyn Vermeulen en Me. Laurian Lesch het names die Komitee die geleentheid bygewoon.

Die Komitee het voorheen 'n "Leer Jouself Nama"-boekie, met audio-lêers wat op CD geberg is, ontwikkel en gedruk. Kopieë van die boekie en CD is onder departemente, universiteite en ander rolspelers versprei. As gevolg van verdere vraag het die Komitee, in samewerking met DKES, bykomende kopieë van die "Leer Jouself Nama"-boekie gedruk en die audio-lêers op 'n USB-geheuestokkie geberg.

### 3.2 Uitkomste, uitsette, uitset-aanwysers, teikens en werklike prestasies

Uitkoms	Uitset	Uitset-aanwyser	Ge-oudit-eerde werklike prestasie	Ge-oudit-eerde werklike prestasie	Beplande jaarlikse teiken	Werklike prestasie	Afwyking van beplande teiken na werklike prestasie	Redes vir afwykings
			2020/21	2021/22	2022/23	2022/23	2022/23	
Bemagtigde landsburgers en inklusiewe en samehorige gemeenskappe	Taalbeleid-implementeringspeilings of vraelyste of bewus-makings-veldtogene of opvolgprojekte voltooi	Aantal aktiwiteite wat die implementering van die Wes-Kaapse Taalbeleid monitor	2	2	1	2	+1	Die uitvoering van bykomende projekte was danksy samewerkende strategieë met ander entiteite, wat die samevoeging van en dus perke op hulpbronne vereis het om uit te voer.
	Inheemse taalbevorderingsprojekte voltooi	Aantal projekte wat inheemse tale bevorder	1	2	1	3	+2	Die uitvoering van bykomende projekte was moontlik danksy samewerkende strategieë met ander entiteite, wat die samevoeging van en dus perke op hulpbronne vereis het om uit te voer.
	Formele afsprake om die Wes-Kaapse Taalbeleid te implementeer	Aantal formele afsprake om die Wes-Kaapse Taalbeleid te implementeer	6	6	6	6	-	

#### Skakeling van prestasie met begrotings

Die WTK het die hoofprestasiegebiede belyn met die begroting wat deur die Departement van Kultuursake en Sport vir die boekjaar onder oorsig oorgedra is.

#### Strategie om gebiede van onderprestasie te oorkom

Alle beplande teikens soos weerspieël in die 2022/23 Jaarlikse Prestasieplan is gehaal.

## 4. INVORDERING VAN INKOMSTE

Bron van Inkomste	2022/23			2021/22		
	Beraming	Werklike bedrag ingevorder	(Oor-)/ Onder-invordering	Beraming	Werklike bedrag ingevorder	(Oor-)/ Onder-invordering
	R'000	R'000	R'000	R'000	R'000	R'000
Ander Bedryfs-inkomste	0	0	0	0	0	0
Oordragbetaling	439	439	0	279	279	0
Inkomste uit Rente	15	28	*(13)	15	12	3
<b>Totaal</b>	<b>454</b>	<b>467</b>	<b>(13)</b>	<b>294</b>	<b>291</b>	<b>3</b>

\* Rente ontvang op die lopende bankrekening het vermeerder danksy die verhoging in die rentekoers gedurende die oorsigjaar.

Program	2022/23			2021/22		
	Begroting	Werklike uitgawes	(Oor-)/ Onder-uitgawes	Begroting	Werklike uitgawes	(Oor-)/ Onder-uitgawes
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en Dienste	454	427	27	179	164	15
<b>Totaal</b>	<b>454</b>	<b>427</b>	<b>*27</b>	<b>179</b>	<b>164</b>	<b>15</b>

\* Ouditgelde het verminder danksy 'n verandering in die samesetting van die ouditspan vir die oorsigjaar.

## 5. KAPITALE BELEGGING

Nie van toepassing

## DEEL C: BESTUUR

### 1. INLEIDING

Bestuur, risikobestuur en voldoening is drie pilare wat saamwerk vir die doelwit van seker maak dat die Entiteit sy doelwitte bereik. Voldoening aan die Entiteit se beleide en procedures, wette en regulasies wat in sterk en doeltreffende bestuur grondslag vind, word as die sleutel tot die Entiteit se sukses beskou. Dié verslag bied 'n oorsig van die bestuur wat in die Entiteit ingebed is.

### 2. PORTEFEULJEKOMITEES

Die Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport en die Staande Komitee oor Openbare Rekeninge (Skoor) het 'n verpligting om toesig oor die Komitee se werk te hou. Die volgende sittings het in 2022/23 plaasgevind:

Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport	
Datum van vergadering	Kwessie onder oorweging
27 Oktober 2022	Bespreking oor die 2021/22 Jaarverslae van die Departement van Kultuursake en Sport en sy entiteite: Erfenis Wes-Kaap, die Wes-Kaapse Kultuurkommissie en die Wes-Kaapse Taalkomitee.
28 November 2022	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Bylae tot die Wes-Kaapse Wetsontwerp of Aansuiweringsbewilligings, 2022.
16 Maart 2023	Bespreking oor Begrotingspos 13: Kultuursake en Sport, in die Bylae tot die Wes-Kaapse Wetsontwerp oor Bewilligings, 2023.

Staande Komitee oor Openbare Rekeninge (Skoor)	
Datum van vergadering	Kwessie onder oorweging
27 Oktober 2022	Bespreking oor die 2020/21 Jaarverslag van die Departement van Kultuursake en Sport en sy Entiteite, die Wes-Kaapse Taalkomitee, die Wes-Kaapse Kultuurkommissie en Erfenis Wes-Kaap.

#### Skoor-resolusies

Geen resolusies is vir die Wes-Kaapse Taalkomitee gepubliseer nie.

### 3. UITVOERENDE GESAG

Die Uitvoerende Gesag het vir die oorsigtydperk die verantwoordelikheid van toesig uitgevoer deur finansiële en nie-finansiële inligting te monitor. Die volgende verslae is vir moniteringsdoeleindes ingedien:

Kwartaallikse Prestasieverslag	31 Julie 2022, 31 Oktober 2022, 31 Januarie 2023 en 30 April 2023
Tussentydse Moniteringsverslag	31 Julie 2022, 31 Oktober 2022, 31 Januarie 2023 en 30 April 2023

## 4. DIE WES-KAAPSE TAALKOMITEE

### 4.1 Inleiding

Die WKTK is ingevolge die Wes-Kaapse Proviniale Talewet, 1998 gevestig.

### 4.2 Die rol van die Komitee

Die Wes-Kaapse Wet op Proviniale Tale, 1998 maak voorsiening dat, onder andere, die WKTK :

- Die gebruik van Afrikaans, Engels en isiXhosa deur die Wes-Kaapse Regering moet monitor.
- Aanbevelings moet maak aan die Proviniale Minister en die Proviniale Departement oor voorgestelde of bestaande wetgewing, praktyke en beleid wat direk of indirek taal in die Wes-Kaap aanspreek.
- Aktief die beginsel van veeltaligheid moet bevorder.
- Aktief die ontwikkeling van voorheen gemarginaliseerde inheemse tale moet bevorder.
- Die Proviniale Minister en die Wes-Kaapse Kultuurkommissie oor taalkwessies in die Provinie moet adviseer; en
- PanSAT oor taalkwessies in die Wes-Kaap moet adviseer.

### 4.3 Handves van die Komitee

Die Wes-Kaapse Taalkomitee het nie 'n formele handves nie, maar word deur die Wes-Kaapse Proviniale Talewet geleei.

**Samestelling van die Komitee vir die tydperk 1 April 2022 tot 31 Maart 2023**

Naam	Posisie (ingevolge die struktuur van die Openbare Entiteit)	Datum van aanstelling	Datum van bedanking	Kwalifikasies	Gebied van kundigheid	Direkteurskappe (lys die entiteit)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Aantal vergaderings by-gewoon
Mnr. Riaan Shane Baartman	Lid	1 Februarie 2022	N.v.t.	Instrukteur van instruktieurs (verskeie ETDP-leerprogramme); Vaardighede-fasilitaarder; ETDP-assessor; Moderator; en Leerprogram-ontwikkeling	Khoekhoegowab	N.v.t.	N.v.t.	4
Dr. Gregory Allen Grootboom	Adjunk-voorsitter (Soos teen 10 Februarie 2022)	1 Februarie 2022	N.v.t.	BA (Afrikaans en Sielkunde); HED; B.Ed (Psig), M.Ed (Psig); en Ph.D in Opvoedkundige Sielkunde	Taal-onderwyss; Voormalige lid van die Parlementêre Komitee oor Kuns en Kultuur	N.v.t.	N.v.t.	6
Mnr. Zukile Jama	Lid	1 Februarie 2022	N.v.t.	BA (Geskiedenis, Engels en isiXhosa); BA (Hons) (Afrika-tale); en MA in Afrika-tale (met spesialisering in isiXhosa)	Taal-instrukteur; Vertaling en proefleeswerk in isiZulu, isiXhosa; en Kiswahili tegniese/regs-dokumente	N.v.t.	N.v.t.	4
Me. Genevieve Suzann Lentz	Voorsitter (Soos teen 10 Februarie 2022)	1 Februarie 2022	N.v.t.	BA Taal en Kommunikasie; BA (Hons) (Engels); Nagraadse Sertifikaat in Onderrig, B-Tech Openbare Betrekkinge; en M.Ed Onderwys	Taal-onderwyss; Beplan, organiseer, en implementeer toepaslike taalinstruksie-program in 'n leeromgewing	N.v.t.	N.v.t.	3
Me. Laurian Teslyne Lesch	Lid	1 Februarie 2022	N.v.t.	BA Taal en Kultuur; BA (Hons) Afrika-tale; en Meesters in Afrika-tale	Taalbeplanning en -beleid; Tweedetaal-verwerwing; Redigerings- en leksikografie	N.v.t.	N.v.t.	5
Me. Sisipho Makamabi	Lid	1 Augustus 2022	N.v.t.	BA in Sosiale Wetenskappe; BA (Hons) Afrika-tale	Bevordering van gemarginaliseerde tale			1

Naam	Posisie (ingevolge die struktuur van die Openbare Entiteit)	Datum van aanstelling	Datum van bedanking	Kwalifikasies	Gebied van kundigheid	Direkteurskappe (Lys die entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Aantal vergaderings bygewoon
Mnr. Micarlo Malan	Lid	1 Februarie 2022	N.v.t.	Praktiese rbeidswet-kursus; Kantooradministrasie-diploma	Bevordering van gemarginaliseerde tale	N.v.t.	N.v.t.	4
Mnr. Kwanda Regent Mkhize	Lid	1 Februarie 2022	N.v.t.	Kursusse vir 'n Baccaalaureusgraad in Administrasie	Parlementêre moniterings- en geslagsgelykheids-eenheid	N.v.t.	N.v.t.	3
Me. Vanessa Reyneke	Lid	1 Februarie 2022	30 Augustus 2022	Kursus in Projekbestuur; Taal-letterkunde (Algemene Linguistiek) NKR 8	Leer en onderrig van Suid-Afrikaanse Gebaretaal	N.v.t.	N.v.t.	1
Me. Stevlyn Diane Vermeulen	Lid	1 Februarie 2022	N.v.t.	BA Taal en Kultuur; en Nagraadse kort kursus in redigerings-metodologie	Taal-ontwikkeling; en Redigeerder	N.v.t.	N.v.t.	6
Dr. Esau Willemse	Lid	1 Februarie 2022	N.v.t.	Diploma in Teologie; Honneurs in Teologie; Meesters in Teologie; Doktor in die Filosofie	Engelse en Afrikaanse skrywer	N.v.t.	N.v.t.	5

### Vergoeding van Komiteelede

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 R475.00 per hour, the Deputy Chairperson's rate is R321.00 per hour, and the rate for members is R272.00 per hour.

Naam	Vergoeding R`000	Ander toelae (R&V) R`000*	Totaal R`000
Me. Lentz (Voorsitter)	6	1	7
Mnr. Baartman	2	0	2
Dr. Grootboom (Adjunkvoorsitter)	4	**11	15
Mnr. Jama	3	1	4
Me. Lesch	5	2	7
Mnr. Malan	2	1	3
Me. Makambi	1	0	1
Mnr. Mkhize	2	0	2
Me. Reyneke	1	1	2
Me. Vermeulen	6	2	8
Dr. Willemse	3	4	7
<b>Totaal</b>	<b>35</b>	<b>23</b>	<b>58</b>

\*Ander toelae sluit in reis en verblyf wat deur lede geëis word vir die bywoning van vergaderings in persoon.

\*\*Die lid het uit George gereis om vergaderings in persoon by te woon.

Vergoeding sluit in bywoning van komiteevergaderings, geleenthede, vervoer en verblyf, waarvan van toepassing. Vir verdere besonderhede, verwys asseblief na nota 9 en 10 by die finansiële state op bladsy 55-56.

## 5. RISIKOBESTUUR

Die Wes-Kaapse Taalkomitee neem deelaan die Departement van Kultuursake en Sport se Ondernemingsrisikobestuur-en-etiekkomitee (ORBEKOM) om die Rekenpligtige Gesag by te staan in die uitvoering van hul pligte in verband met risikobestuur.

### Ondernemingsrisikobestuursbeleid en -strategie

Die Departement het op 12 April 2021 die Ondernemingsrisikobestuursbeleid vir die 2021/22 – 2024/25 boekjare aanvaar. Hierdie beleid verwoord die risikobestuursfilosofie en lê die rolle en verantwoordelikhede van die verskillende rolspelers op 'n hoë vlak vas. Dit verskaf die grondslag vir die risikobestuursproses, wat met die besonderhede in die strategie aangevul word.

Die Ondernemingsrisikobestuurstrategie (ORB) en implementeringsplan sit uiteen hoe die Openbare Entiteit die implementering van die ORB-beleid wat deur die Rekenpligtige Gesag (RG) aanvaar is, gaan uitvoer. Die ORB-strategie word ingelig deur die Provinciale Ondernemingsrisikobestuursbeleid en -strategie (PORBBS), sowel as deur sy eie ORB-beleid en risikoprofiel.

### Verantwoordelikheid van ORBEKOM

ORBEKOM rapporteer dat dit sy verantwoordelikhede nagekom het wat spruit uit Artikel 51(1)(a)(i) van die Wet op Openbare Finansiële Bestuur, Tesourie-regulasie 3.2.1 en die Staatsdiensregulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3. ORBEKOM rapporteer ook dat dit die gepaste formele Verwysingsraamwerk (deur die ORBEKOM-voorsitter op 24 Mei 2022 goedgekeur) aanvaar het en sy sake in voldoening aan hierdie Verwysingsraamwerk gereguleer en al sy verantwoordelikhede soos daarin vervat, nagekom het.

## ORBEKOM-Lede

ORBEKOM bestaan uit die Departement se Rekenpligtige Beamppte (RB) en gekose lede van die Departement van Kultuursake en Sport se bestuurspan. Die Rekenpligtige Beamppte van die Departement van Kultuursake en Sport dien as voorsitter. Die Direkteur: Kuns, Kultuur en Taal verteenwoordig die entiteit op die ORBEKOM van die Departement. Ingevolge sy Verwysingsraamwerk, vergader ORBEKOM vier keer (kwartaallikse toesig en verslagdoening) gedurende die oorsigjaar. Die meeste vergaderings word deur alle lede of die verteenwoordiger van 'n lid bygewoon.

Tersaaklike inligting oor ORBEKOM-lede word in die volgende table belig:

Lid	Posisie	Vergaderings Bygewoon	Datum van Aanstelling
Mnr. G. Redman	Rekenpligtige Beamppte (Voorsitter)	4	21/08/2021
Me. B. Rutgers	Direkteur: Finansiële Bestuur (HFB)	4	01/04/2019
Me. C. van Wyk	Hoofdirekteur: Kultuursake	3	08/07/2022
Me. C. Sani	Direkteur: Biblioteekdiens	4	01/04/2019
Mnr. D. Esau	Adjunkdirekteur: Interne Beheer (Risiko-kampioen)	4	01/04/2019
Mnr. D. Flandorp	Adjunkdirekteur: Korporatiewe Betrekkinge-eenheid (Etiek-beamppte)	3*	01/04/2019
Me. J. Boulle	Hoof: Jeug- en Naskoolse Program	4	01/04/2019
Me. J. Moleleki	Direkteur: Kuns, Kultuur en Taal	3*	01/04/2019
Mnr. M. Janse van Rensburg	Direkteur: Museums, Erfenis en Geografiese Name-dienste	3*	29/10/2021
Dr. L. Bouah	Hoofdirekteur: Sport en Ontspanning	4	01/04/2019
Me. N. Dingayo	Direkteur: Proviniale Argiefdiens	3*	12/03/2019
Mnr. S. Julie	Direkteur: Strategiese en Bedryfsbestuursondersteuning	2*	01/04/2019
Mnr. K. Blacker	Direkteur: Ondernemingsinhoudbestuur	1*	08/07/2022
Mnr. T. Tutu	Direkteur: Bevordering van Sport	4	01/04/2019
Mnr. P. Hendricks	Direkteur: Ontwikkeling van Sport	2*	01/04/2019

\*Daar is altyd 'n verteenwoordiger na die eenheid gestuur indien lede nie die vergadering kon bywoon nie.

Ander beamptes wat ORBEKOM-vergaderings gedurende die oorsigjaar bygewoon het, word as volg aangedui:

Ander Aanwesiges	Posisie	Vergaderings Bygewoon
Me. A. Haq	Direkteur: Ondernemingsrisikobestuur	4
Me. C. Cochrane	Hoof-risiko-adviseur: Ondernemingsrisikobestuur	2
Mnr. P. de Villiers	Adjunkdirekteur: Interne Oudit	4
Mnr. P. Swartbooi	Direkteur: Interne Oudit	1
Me. M. Natesan	Adjunkdirekteur: Proviniale Forensiese Dienste	4
Mnr. E. Peters	IT-risikopraktisyen: IT-bestuur	1

## Hoofaktiwiteite van ORBEKOM

Die RB van die Departement dien as Voorsitter van ORBEKOM en die Adjunkdirekteur: Interne Beheer is die Departement se Risiko-kampioen. In die uitvoering van sy pligte, het ORBEKOM die volgende hoofaktiwiteite gedurende die jaar uitgevoer:

- Die ORB-strategie en -implementeringsplan hersien voor aanbeveling deur die Ouditkomitee en die RB en RG se goedkeuring.
- Risiko's in vasgestelde gegroepeerde kategorieë van aptytreeks gemonitor en hersien; gelei deur die PORBBS en deur die Provinciale Topbestuur aanvaar, toepaslike risiko-apty en -toleransies hersien.
- Enige wesenlike veranderinge aan die risiko-profiel aan die RB gerapporteer.
- Die landsburger-gesentreerde strategiese risiko's bevestig. Hierdie illustreer die pogings om bydraende faktors en impakte wat direk verband hou met die landsburger aan te spreek.
- Risiko-intelligensie en tendensverslae ontvang en oorweeg.
- Opkomende risiko's geïdentifiseer.
- Risiko's wat buite die toleransievlake val vir verdere aksie/aandag hersien.
- Die implementering van die Implementeringsplan vir Bedrog- en Korruptsievoorkoming gemonitor.
- Die implementering van die ORB-beleid, -strategie en -implementeringsplan gemonitor.
- Die doeltreffendheid en versagtende strategieë vir die aanspreek van wesenlike, etiese en ekonomiese misdaadrisko's geëvalueer; en
- Toesig oor etiekbestuur in die Departement verskaf..

## Hoofrisiko's gedurende die jaar oorweeg en aangespreek

Die risiko **"Die Wes-Kaapse Taalbeleid is nie volledig deur sekere Provinciale departemente geïmplementeer nie"** is geïdentifiseer, want die Komitee het nie beheer oor die uitvoering van die taalbeleid in ander Wes-Kaapse Regeringsdepartemente nie. Die Departement van Kultuursake en Sport het, in samewerking met die Komitee en PanSAT, 'n halfjaarlikse projek aangepak om die WKR se departemente rekords en voldoening aan die Taalbeleid te vergelyk,

Die risiko word tans nog onder toleransie bestuur

## Bestuur van risiko's

Risiko-assesserings word uitgevoer om die doeltreffendheid van die Departement se risikobestuurstrategie te bepaal en om nuwe en opkomende risiko's weens veranderinge in die interne en/of eksterne omgewing te identifiseer. Elke risiko is gedurende die jaar beredeneer en gedebatteer en by die kwartaallikse ORBEKOM-vergaderings aangebied. Senior bestuurders is verplig om terugvoer te gee oor vordering met die implementering van aksieplanne om die waarskynlikheid van risiko's wat realiseer en/of die impak sou hulle realiseer, te verminder. ORBEKOM verwys ook risiko's terug na die Entiteit sou hulle meer breedvoerig ontleed moet word en het bykomende versagtings of aksies aanbeveel om risiko's te bestuur. Die bestuur neem eienaarskap van risiko's en, as deel van sy kultuur, word risikowessies gereeld op verskeie platforms bespreek in 'n poging om risiko's op 'n samewerkende en innoverende manier te beperk. Die ORB-beleid en -strategie word op 'n jaarlikse grondslag aan alle beamptes op alle personeelvlakte gestuur om op hoogte te bly van verbeterings wat bewerkstellig is en as 'n middel van risikobestuur ingebied word. Aangemete of generiese risiko-bewusmakingssessies word ook uitgevoer om afmetingselemente te deel om sodoende risikobestuurswasdom te help. Aktiwiteite wat in die implementeringsplan gedetailleer is, word deurlopend gemonitor en van tyd tot tyd oor verslag gedoen, op dieselfde manier wat JPP-lewerings gemonitor word, om moontlike risiko's en awykwings van aanwysers en die haal van uitkomste en nie-voldoening aan wetgewende en beleidsmandate te bespeur.

Die Maatskaplike Groepering-ouditkomitee verskaf onafhanklike toesig oor die stelsel van risikobestuur. Die Ouditkomitee is van kwartaallikse ORB-vorderingsverslae en -risikoregisters voorsien om hul onafhanklike toesigrol uit te voer.

## Hoof opkomende risiko's vir die volgende boekjaar

Die Entiteit is deeglik bewus van die ekonomiese werklikhede en die krimpende begrotingspakkie teenoor die behoeftes van die gemeenskap. Hierdie moontlike risiko's word met arendsoë dopgehou en word gemonitor, bespreek en bestuur.

### Slotsom

Daar is gedurende die 2022/23 boekjaar aansienlike vordering met die bestuur van risiko's gemaak. Goeie vordering is gemaak om risikobestuur in te bed en die risikowasdomvlak binne die Openbare Entiteit te verhoog, wat tot gunstige prestasie van die Openbare Entiteit bygedra het. Die verbetering kan toegeskryf word aan voortgesette risiko-bewusmaking en opleidingsprogramme wat aan beampies in die Openbare Entiteit aangebied word.

Die verhoogde risikowasdom binne die Openbare Entiteit het tot verbeterde risikoreaksiestrategieë vir geïdentifiseerde risiko's geleid.

## 6. INTERNE BEHEER-EENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om deurlopend interne beheermaatreëls te assesseer en te evalueer om te verseker dat beheeraktiwiteite wat in plek is, doeltreffend, effektief en deursigtig is en dat hulle, indien nodig, verbeter kan word. Vir die haal van dié doelwit, word kwartaallikse beplannings- en sleutelbeheervergaderings vir finansiële bestursverbetering met die Ouditeur-generaal, programbestuurders van die Openbare Entiteit en die Minister gehou. Hierdie is 'n voortgesette proses om te verseker dat die Komitee skoon oudit-uitkomste volhou.

'n Interne Beheerstrategie en -plan – wat ook op die Openbare Entiteit toegepas kan word, is opgestel, wat 'n hoëvlak plan oor die implementering van interne beheer binne sy kernfunksies uitstippe.

## 7. INTERNE OUDIT EN OUDITKOMITEES

Interne Oudit voorsien bestuur van onafhanklike, objektiewe sekerheid en konsulteringsdienste, ontwerp om waarde toe te voeg en om deurlopend die bedrywighede van die Openbare Entiteit te verbeter. Dit moet die Openbare Entiteit bystaan in die haal van hul doelwitte deur 'n stelselmatige, gedissiplineerde benadering toe te pas op die evaluering en verbetering van Bestuur, Risikobestuur en Beheerprosesse se doeltreffendheid. Die volgende hoofaktiwiteite word in hierdie verband uitgevoer:

- Verbeter die bestursprosesse vir die haal van die Openbare Entiteit se doelwitte deur assessering en toepaslike aanbevelings.
- Evaluer die gesiktheid en doeltreffendheid van die risikobestursproses en lewer bydraes tot die verbetering daarvan.
- Staan die Rekenpligtige Gesag by in die handhawing van doeltreffende en effektiewe beheermaatreëls deur dié maatreëls te evaluer om hul doeltreffendheid en effektiwiteit te bepaal, en deur aanbevelings vir verbetering te ontwikkel.

Werk van Interne Oudit wat gedurende die oorsigjaar vir die Departement en die Openbare Entiteit voltooi is, sluit in ses sekerheidsafsprake, twee transversale afsprake en drie opvolg-oudits. Besonderhede van hierdie afsprake is in die Ouditkomitee-verslag ingesluit.

Die Ouditkomitee is as 'n toesigliggaam opgestel en verskaf onafhanklike toesig oor bestuur, risikobestuur en beheerprosesse in die Openbare Entiteit, wat toesig en hersiening van die volgende insluit:

- Interne Oudit-funksie
- Eksterne Oudit-funksie (Ouditeur-generaal van Suid-Afrika – OGSA)
- Departementele Rekenpligtigheid en Terugvoering
- Departementele Rekenpligtige Beleide

- OGSA-bestuur en -auditverslag
- Departementele Tussentydse-monitering
- Departementele Risikobestuur
- Interne Beheer
- Voorafbepaalde Doelwitte; en
- Etiek, Bedrog en Korruksie

Tersaaklike inligting oor die lede van die Ouditkomitee word in die volgende tabel belig:

Naam	Kwalifikasies	Intern of Ekstern	Posisie in Departement (indien intern)	Datum van Aanstelling	Datum van Bedanking	Aantal Vergaderings Bygewoon
Mnr. Pieter Strauss (Voorsitter)	BCom Rekeningkunde; BCompt Honneurs; CA (SA)	Ekstern	N.v.t.	1 Januarie 2022 (2 <sup>de</sup> termyn)	N.v.t.	7
Mnr. Ebrahim Abrahams	BCom Rekeningkunde Honneurs	Ekstern	N.v.t.	1 Januarie 2022 (2 <sup>de</sup> termyn)	N.v.t.	7
Me. Annelise Cilliers	BCompt Honneurs; CA (SA)	Ekstern	N.v.t.	1 Januarie 2022 (2 <sup>de</sup> termyn)	N.v.t.	7
Me. Fayruz Mohamed	BCompt Honneurs; CA (SA)	Ekstern	N.v.t.	1 Januarie 2022 (1 <sup>ste</sup> termyn)	N.v.t.	6

## 8. VOLDOENING AAN WETTE EN REGULASIES

Die entiteit het stelsels, beleide en prosesse in plek om voldoening aan wette en regulasies te verseker. As bedrog, diefstal of korruksie ná 'n ondersoek bevestig word, sal die werknemer wat aan sulke dade deelgeneem het aan 'n dissiplinêre verhoor onderwerp word. Die WKR-verteenwoordiger wat die dissiplinêre verrigtinge van stapel stuur, moet ontslag van die betrokke werknemer aanbeveel. Waar prima facie-bewyse van misdadige optrede bespeur word, moet 'n strafregtelike saak by die Suid-Afrikaanse Polisiediens geopen word.

## 9. BEDROG EN KORRUPSIE

Bedrog en korruksie verteenwoordige beduidende potensiële risiko's vir die Entiteit se bates en kan die doeltreffendheid van dienslewering en die Entiteit se reputasie negatief beïnvloed.

Die WKR het 'n Teen-bedrog en -korruksiestrategie goedgekeur wat die Provinse se standpunt van geen verdraagsaamheid teenoor bedrog, diefstal en korruksie ondersteun. Inlyn met hierdie strategie is die Openbare Entiteit verbind tot geen verdraagsaamheid in verband met korrupte, bedrieglike of enige ander misdadige aktiwiteite, of dit intern of ekstern is, en sal enige partye wat betrokke is by sulke aktiwiteite of probeer om betrokke te raak, kragtig deur alle beskikbare regsmiddele agterna sit en vervolg.

Die entiteit het 'n goedgekeurde Bedrog- en Korruksievoorkomingsplan en 'n gepaardgaande Implementeringsplan wat uitvoering gee aan die Voorkomingsplan.

Verskeie kanale vir die aanmeld van bewerings van bedrog, diefstal en korruksie bestaan en word in besonderhede beskryf in die Proviniale Teen-bedrog en -korruksiestrategie, die WKR se Fluitjieblaserbeleid en die Departementele Bedrog- en Korruksievoorkomingsplan. Elke bewering wat deur die Proviniale Forensiese Dienste-eenheid (PFD) ontvang word, word in die Saakbestuurstelsel opgeneem, was as 'n bestuurshulpmiddel gebruik word om terugvoer te gee oor vordering met sake wat met die Departement verband hou, en om statistieke vir die WKR en die Departement op te stel.

Werknemers en werkers wat die fluitjie blaas oor bewerings van bedrog, korruksie en diefstal word beskerm indien die onthulling 'n beskermde onthulling is (m.a.w. dit voldoen aan die statutêre vereistes van die Wet op Beskermde Onthullings, Nr. 26 van 2000, bv. as die onthulling in goeder trou gemaak is). Die WKR se Fluitjieblaserbeleid verskaf riglyne aan werknemers en werkers oor hoe om bekommernisse te opper by die gepaste lynbestuur, spesifieke aangewese persone in die WKR of eksterne instellings, waar hulle redelike gronde het om te glo dat oortredings of onbehoorlikhede in die WKR plaasgevind het of gaan plaasvind. Die geleentheid om anoniem te bly word aan enige persoon verleen wat graag dade van bedrog, diefstal en korruksie wil aanmeld en, as hulle dit in persoon wil doen, sal hul identiteit vertroulik gehou word deur die persoon by wie hulle dit aanmeld.

As 'n ondersoek bedrog, diefstal of korruksie bevestig, word die werknemer wat aan sulke dade deelgeneem het aan 'n dissiplinêre verhoor onderwerp. Die WKR-verteenwoordiger wat die dissiplinêre verrigtinge van stapel gestuur het, word vereis om die ontslag van die betrokke werknemer aan te beveel. Waar prima facie-bewyse van misdadige gedrag bespeur word, moet 'n strafregtelike saak by die Suid-Afrikaanse Polisiediens aangemeld word.

## 10. MINIMALISERING VAN BELANGEKONFLIK

Om te verseker dat daar geen belangekonflik met betrekking tot Komiteelede bestaan nie, teken alle lede 'n vorm om hul belang te verklaar en dit bly 'n staande punt op die agenda by alle Komiteevergaderings, waar lede moet aandui of enige belangekonflik bestaan. Indien 'n belangekonflik vir 'n lid sou ontstaan, moet hy of sy aan die proses onttrek.

## 11. GEDRAGSKODE

Lede ontvang 'n gedragskode wat leiding vir voorbeeldige gedrag voorsienr.

## 12. GESONDHEIDSVEILIGHEID EN OMGEWINGSKWESSIES

Die DKES voorsien die Wes-Kaapse Taalkomitee van kantoorruimte.

## 13. SEKRETARIS VAN DIE MAATSKAPPY/RAAD (WAAR VAN TOEPASSING)

Nie van toepassing

## 14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing

## 15. VERSLAG VAN DIE OUDITKOMITEE

Ons bied met graagte ons verslag aan vir die boekjaar geëindig 31 Maart 2023.

### Verantwoordelikheid van die Ouditkomitee

Die Ouditkomitee gee terugvoer dat dit sy verantwoordelikhede wat spruit uit Artikel 38 (1)(a)(ii) van die Wet op Openbare Finansiële Bestuur en Tesourie-regulasie 3.1 nagekom het. Die Ouditkomitee gee ook terugvoer dat die toepaslike formele verwysingsraamwerk vir sy Ouditkomitee-handves aanvaar, sy sake in voldoening aan hierdie handves gereguleer en al sy verantwoordelikhede soos daarin bevat, uitgevoer het.

### Die Doeltreffendheid van Interne Beheer

Die Departement moet stelsels van interne beheer ontwikkel en handhaaf wat die waarskynlikheid verhoog dat dit sy doelwitte sal bereik, sal aanpas by veranderinge in die omgewing waarin dit funksioneer en die doeltreffendheid en effektiwiteit van bedrywighede bevorder, en betroubare verslagdoening en voldoening aan wette en regulasies ondersteun. Die WKR het 'n Gekombineerde Sekerheidsraamwerk aanvaar wat sekerheidsverskaffers identifiseer en integreer. Die eerste vlak van sekerheid is bestuursekerheid, die vereiste dat lynbestuur doeltreffende interne beheer moet handhaaf en daardie procedures op 'n daaglikse grondslag moet uitvoer deur middel van toesighoudende maatreëls en waar nodig, remediërende aksies moet neem. Die tweede vlak van sekerheid is interne sekerheid, voorsien deur aparte funksies van die direkte lynbestuur en wat met die assessering van voldoening aan beleid, procedures, norms, standarde en raamwerke toevertrou is. Die derde vlak van sekerheid is onafhanklike sekerheidsverskaffers wat deur professionele standarde gelei word wat die hoogste vlakke van onafhanklikheid vereis.

'n Risiko-gegronde Gekombineerde Sekerheidsplan is met die fasilitering van Interne Beheer - wat ook 'n onafhanklike sekerheidsverskaffer is, vir die Departement ontwikkel. Interne Oudit voorsien die Ouditkomitee en Bestuur van redelike sekerheid dat die interne beheermaatreëls voldoende en doeltreffend is. Dit word behaal deur 'n goedgekeurde risiko-gegronde interne auditplan, Interne Oudit wat die risiko-versagtende maatreëls se gesiktheid assesseer en die Ouditkomitee wat die implementering van regstellende aksies monitor.

Die volgende interne audit-vergaderings is deur die Ouditkomitee goedgekeur en gedurende die oorsigjaar deur Interne Oudit voltooi:

- DSA-afvaardigingsraamwerk
- Inisiasiepraktyke
- Wes-Kaapse Argief- en Rekorddiens
- Hersiening van die Interne Beheereenhed
- Voorwaardelike Toewysings – Sport
- Oordragbetalings – Biblioteke

Bestuur het saamgestem oor die gebiede vir verbetering, soos deur Interne Oudit aangedui gedurende die uitvoering van hul werk. Die Ouditkomitee monitor op 'n kwartaallikse grondslag die implementering van die ooreengekome aksies.

### Tussentydse Bestuur en Maandelikse/Kwartaallikse Verslag

Die Ouditkomitee is tevreden 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 Nasionale Tesourie-regulasies en die Wet op die Verdeling van Inkomste.

## Evaluering van Finansiële State

Die Ouditkomitee het:

- Die Geouditeerde Finansiële Jaarstate wat in die Jaarverslag ingesluit gaan word, hersien en bespreek.
- Die OGSA se Bestuursverslag en die bestuur se reaksie daarop hersien.
- Veranderinge aan rekeningkundige beleide en praktyke, soos oor verslag gedoen in die Finansiële Jaarstate, hersien.
- Wesenlike aanpassings wat uit die oudit van die Entiteit voortgespruit het, hersien.

## Voldoening

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

## Prestasie-inligting

Die Ouditkomitee het die inligting en voorafbepaalde doelwitte, soos oor verslag gedoen in die Jaarverslag, hersien.

## Verslag van die Ouditeur-generaal van Suid-Afrika

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

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

**Mnr. Pieter Strauss**

**Voorsitter van die Maatskaplike Groepering-ouditkomitee**

Datum: 11/08/2023

## 16. INLIGTING OOR BBSEB VOLDOENINGSPRESTASIE

Die meegaande tabel is voltooï ingevolge voldoening aan die BBSEB-vereistes van die Wet op BBSEB van 2013 en soos deur die Departement van Handel en Nywerheid bepaal.

<b>Het die Departement / Openbare Entiteit enige tersaaklike Goeie Praktykskode (BBSEB-sertifikaatvlak 1 – 8) toegepas in verband met die volgende:</b>		
<b>Kriteria</b>	<b>Reaksie Ja / Nee</b>	<b>Bespreking</b> <b>(Sluit 'n bespreking in by jou reaksie en dui aan watter maatreëls vir voldoening ingestel is)</b>
Die bepaling van kwalifiseringskriteria vir die uitreik van lisensies, konsessies, of ander goedkeurings ten opsigte van ekonomiese aktiwiteit ingevolge enige wet?	Nee	Die Entiteit reik nie lisensies, konsessies, of ander goedkeurings uit ten opsigte van ekonomiese aktiwiteit ingevolge enige wet nie.
'n Voorkeur-verkrygingsbeleid ontwikkel en geïmplementeer?	Ja	Die VKB-beleid van die Entiteit maak voorsiening vir voorkeur-verkryging se implementering.
Kwalifiseringskriteria vir die verkoop van staatsondernemings bepaal?	Nee	Die Entiteit is nie betrokke by die verkoop van staatsondernemings nie.
Kriteria vir die sluit van vennootskappe met die privaatsektor ontwikkel?	Nee	Die Entiteit neem nie deel in vennootskappe met die privaatsektor nie.
Kriteria vir die toekenning van aansporings, toewysings en beleggingskemas ter ondersteuning van Breedgebaseerde Swart Ekonomiese Bemagtiging bepaal?	Nee	Die Entiteit is nie betrokke in die toeken van aansporings, toewysings en beleggingskemas ter ondersteuning van Breedgebaseerde Swart Ekonomiese Bemagtiging nie.

## DEEL D: MENSLIKE HULPBRONBESTUUR

### 1. OORSIGSTATISTIEKE VAN MENSLIKE HULPBRONNE

#### 1. INLEIDING

Personeel is in diens van die Departement van Kultuursake en Sport.

#### 2. OORSIGSTATISTIEKE VAN MENSLIKE HULPBRONNE

Terugvoer oor hierdie statistieke word in die Jaarverslag van die Departement van Kultuursake en Sport verskaf.

## DEEL E: WOFB VOLDOENINGSVERSLAG

### 1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE UITGAWES EN WESENLIKE VERLIESE

#### 1.1. Onreëlmatic uitgawes

a) Rekonsiliasie van onreëlmatic uitgawes

Beskrywing	2022/23	2021/2022
	R'000	R'000
Aanvangsbalans	-	-
Plus: Onreëlmatic uitgawes bevestig	-	-
Minus: Onreëlmatic uitgawes gekondoneer	-	-
Minus: Onreëlmatic uitgawes nie gekondoneer en verwyder	-	-
Minus: Onreëlmatic uitgawes verhaalbaar	-	-
Minus: Onreëlmatic uitgawes nie verhaal en afgeskryf	-	-
Sluitingsbalans	0	0

Rekonsiliasienotas

Beskrywing	2022/23	2021/2022
	R'000	R'000
Onreëlmatic uitgawes wat in 2021/22 onder assessering was	-	-
Onreëlmatic uitgawes wat met 2021/22 verband hou en in 2022/23 geïdentifiseer is	-	-
Onreëlmatic uitgawe vir die huidige jaar	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

b) Besonderhede van huidige en vorige jaar se onreëlmatic uitgawes (geassesseer, oor beslis en ondersoek)

Beskrywing	2022/23	2021/2022
	R'000	R'000
Onreëlmatic uitgawes geassesseer	-	-
Onreëlmatic uitgawes oor beslis	-	-
Onreëlmatic uitgawes ondersoek	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

c) Besonderhede van huidige en vorige jaar se onreëlmatic uitgawes wat gekondoneer is

Beskrywing	2022/23	2021/2022
	R'000	R'000
Onreëlmatic uitgawes gekondoneer	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

- d) Besonderhede van huidige en vorige jaar se onreëlmataige uitgawes wat verwyder is – (nie gekondoneer nie)

Beskrywing	2022/23	2021/2022
	R'000	R'000
Onreëlmataige uitgawes NIE gekondoneer en verwyder	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

- e) Besonderhede van huidige en vorige jaar se onreëlmataige uitgawes wat verhaal is

Beskrywing	2022/23	2021/2022
	R'000	R'000
Onreëlmataige uitgawes verhaal	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

- f) Besonderhede van huidige en vorige jaar se onreëlmataige uitgawes wat afgeskryf is (onverhaalbaar)

Beskrywing	2022/23	2021/2022
	R'000	R'000
Onreëlmataige uitgawes afgeskryf	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

### Bykomende openbaarmaking verwant aan interinstitutionele reëlings

- g) Besonderhede van nie-voldoeningsgevalle waar 'n instelling by 'n interinstitutionele reëling betrokke is (waar sodanige instelling nie vir die nie-voldoening verantwoordelik is nie)

Beskrywing
Nie van toepassing

- h) Besonderhede van nie-voldoeningsgevalle waar 'n instelling by 'n interinstitutionele reëling betrokke is (waar sodanige instelling wel vir die nie-voldoening verantwoordelik is)

Beskrywing	2022/23	2021/2022
	R'000	R'000
Nie van toepassing	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

- i) Besonderhede van huidige en vorige jaar se dissiplinêre of strafregtelike stappe wat weens onreëlmataige uitgawes geneem is

Dissiplinêre stappe geneem
Nie van toepassing

## 1.2. Vrugtelose en verkwistende uitgawes

### a) Rekonsiliasie van vrugtelose en verkwistende uitgawes

Beskrywing	2022/23	2021/2022
	R'000	R'000
Aanvangsbalans	-	-
Plus: Vrugtelose en verkwistende uitgawes bevestig	-	-
Minus: Vrugtelose en verkwistende uitgawes afgeskryf	-	-
Minus: Vrugtelose en verkwistende uitgawes verhaalbaar	-	-
<b>Sluitingsbalans</b>	<b>0</b>	<b>0</b>

### Rekonsiliasienotas

Beskrywing	2022/23	2021/2022
	R'000	R'000
Vrugtelose en verkwistende uitgawes wat in 2021/22 onder assessering was	-	-
Vrugtelose en verkwistende uitgawes wat met 2021/22 verband hou en in 2022/23 geïdentifiseer is	-	-
Vrugtelose en verkwistende uitgawes vir die huidige jaar	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

### b) Besonderhede van huidige en vorige jaar se vrugtelose en verkwistende uitgawes (geassesseer, oor beslis en ondersoek)

Beskrywing	2022/23	2021/2022
	R'000	R'000
Vrugtelose en verkwistende uitgawes geassesseer	-	-
Vrugtelose en verkwistende uitgawes oor beslis	-	-
Vrugtelose en verkwistende uitgawes ondersoek	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

### c) Besonderhede van huidige en vorige jaar se onreëelmatige uitgawes verhaal

Beskrywing	2022/23	2021/2022
	R'000	R'000
Vrugtelose en verkwistende uitgawes verhaal	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

### d) Besonderhede van huidige en vorige jaar se onreëelmatige uitgawes nie verhaal nie en afgeskryf

Beskrywing	2022/23	2021/2022
	R'000	R'000
Vrugtelose en verkwistende uitgawes afgeskryf	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

- e) Besonderhede van huidige en vorige jaar se dissiplinêre of strafregtelike stappe wat weens vrugtelose en verkwistende uitgawes geneem is

Dissiplinêre stappe geneem
Geen

### 1.3. Bykomende openbaarmaking verwant aan wesenlike verliese ingevolge WOFB artikel 55(2)(b)(i) & (iii)

- a) Besonderhede van huidige en vorige jaar se wesenlike verliese deur misdadige optrede

Wesenlike verliese deur misdadige optrede	2022/23	2021/2022
	R'000	R'000
Diefstal	-	-
Ander wesenlike verliese	-	-
Minus: Verhaal	-	-
Minus: Nie verhaal en afgeskryf	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

- b) Besonderhede van ander wesenlike verliese

Aard van ander wesenlike verliese	2022/23	2021/2022
	R'000	R'000
Nie van toepassing	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

- c) Ander wesenlike verliese verhaal

Aard van verliese	2022/23	2021/2022
	R'000	R'000
	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

- d) Ander wesenlike verliese afgeskryf

Aard van verliese	2022/23	2021/2022
	R'000	R'000
	-	-
<b>Totaal</b>	<b>0</b>	<b>0</b>

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

Beskrywing	Getal fakture	Gekonsolideerde waarde
	R'000	R'000
Geldige fakture ontvang	0	0
Fakture wat <b>binne</b> 30 dae van ooreengekome tydperk betaal is	0	0
Fakture wat <b>ná</b> 30 dae van ooreengekome tydperk betaal is	0	0
Fakture ouer as 30 dae of ooreengekome tydperk ( <b>onbetaald en sonder dispoot</b> )	0	0
Fakture ouer as 30 dae of ooreengekome tydperk ( <b>onbetaald en in dispoot</b> )	0	0

## 3. VOORSIENINGSKETTINGBESTUUR

### 3.1. Verkryging deur ander middele

Projekbeskrywing	Naam van verskaffer	Soort verkryging deur ander middele	Kontaknommer	Waarde van kontrak
Die jaarlikse lisensiehernuwing van die Caseware-sagteware	*Adapt IT (Edms)	Beperkte Bod	WCLC0001	R25 282.23
<b>Totaal</b>				<b>R25 282.23</b>

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

### 3.2 Kontrakvariasies en -uitbreiding

Beskrywing van projek	Naam van verskaffer	Soort kontrak-wysiging (Uitbreiding of Variasie)	Kontrak-nommer	Oorspronklike waarde van kontrak	Waarde van vorige kontrak-uitbreiding(s) of -variasie(s) (waar van toepassing)	Waarde van huidige kontrak-uitbreiding of -variasie
					R'000	
Geen						
<b>Totaal: 0</b>						

**Verslag van die eksterne ouditeur****Verslag van die ouditeur-generaal aan die Wes-Kaapse Provinciale Parlement oor die Wes-Kaapse Taalkomitee****Verslag oor die finansiële state**

- Ek het die finansiële state hersien van die Wes-Kaapse Taalkomitee wat op bladsy 41 tot 59 uiteengesit is, wat bestaan uit die staat van finansiële posisie soos teen 31 Maart 2023, die staat van finansiële prestasie, die staat van veranderinge in netto bates, die kontantvloeistaat en die staat van vergelyking van begroting en werklike bedrae vir die boekjaar, sowel as die notas by die finansiële state, insluitend 'n opsomming van beduidende rekeningkundige beleide.

**Gevolgtrekking**

- Gegrond op my hersiening, het niks onder my aandag gekom wat my laat glo dat die finansiële state, in alle wesenlike opsigte, nie die finansiële posisie van die Wes-Kaapse Taalkomitee soos teen 31 Maart 2023 billik aanbied nie, asook sy finansiële prestasie en kontantvloeie vir die jaar dan geëindig in ooreenstemming met die Standaarde van Algemeen Erkende Rekeningkundige Praktyke (AERP) en die vereistes van die Wet op Openbare Finansiële Bestuur, Wet 1 van 1999 (WOFB).

**Ander kwessie**

- Ek wil die aandag vestig op die kwessie hier onder. My gevolgtrekking is nie in verband met hierdie kwessie aangepas nie.

**Nasionale Tesourie se Instruksienota Nr. 4 van 2022-23: WOFB Voldoenings- en Verslagdoeningsraamwerk**

- Op 23 Desember 2022 het die Nasionale Tesourie Instruksienota Nr. 4: WOFB Voldoenings- en Verslagdoeningsraamwerk van 2022-23 uitgereik ingevolge artikels 76(1)(b), (e) en (f), 2(e) en 4(a) en (c) van die WOFB, wat op 3 Januarie 2023 in werking getree het. Die WOFB Voldoenings- en Verslagdoeningsraamwerk spreek ook die openbaarmaking van ongemagtige uitgawes, onreëlmataige uitgawes en vrugtelose en verkwistende uitgawes (OOVV-uitgawes) aan. Die effek van hierdie raamwerk sluit in dat onreëlmataige en vrugtelose en verkwistende uitgawes wat in vorige boekjare aangegaan en nie aangespreek is nie, voorts nie in die openbaarmakingsnotas by die finansiële jaarstate aangeteken word nie; slegs die huidige jaar en vorige jaar se syfers moet, as OOVV aangegaan is, in die nota by die finansiële jaarstate aangeteken word. Voorts word die bewegings in verband met onreëlmataige uitgawes en vrugtelose en verkwistende uitgawes nie langer in die notas by die finansiële state van die Wes-Kaapse Taalkomitee aangeteken nie. Die openbaarmaking van hierdie bewegings (bv. gekondoneer, verhaalbaar, verwyder, afgeskryf, onder assessering, onder bepaling en word ondersoek) word voortaan as deel van ander inligting in die jaarverslag van die Wes-Kaapse Taalkomitee ingesluit. Ek spreek nie 'n opinie uit oor die openbaarmaking van onreëlmataige uitgawes en vrugtelose en verkwistende uitgawes in die jaarverslag nie.

**Verantwoordelikhede van die rekenpligtige gesag vir die finansiële state**

- Die rekenpligtige gesag is, in ooreenstemming met die AERP en die WOFB, verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state en vir sodanige interne beheer wat deur die rekenpligtige gesag as noodsaaklik bepaal is om die voorbereiding van finansiële state moontlik te maak wat vry is van wesenlike wanvoorstelling, hetsy weens bedrog of foute.
- In die voorbereiding van die finansiële state is die rekenpligtige gesag verantwoordelik daarvoor om die entiteit se vermoë te assesseer om as 'n lopende saak voort te bestaan; om, waar van toepassing, kwessies wat verband hou met die lopende saak te openbaar; en die lopende saak-grondslag van rekeningkunde te gebruik, tensy die toepaslike regeringstruktuur aandui dat die entiteit gelikwideer gaan word of bedrywighede gaan staak, of geen realistiese alternatiewe hiervoor het nie.

**Verantwoordelikhede van die ouditeur-generaal vir die oudit van die finansiële state**

- My verantwoordelikheid is om 'n gevolgtrekking oor die gepaardgaande finansiële state te maak. Ek het my hersiening gedoen ingevolge die Internasionale Standaard oor Hersieningsvergaderings (ISHV) 2400 (Hersien), Opdragte om historiese finansiële state te hersien. Die standaard vereis van my om 'n gevolgtrekking

## Verslag van die eksterne ouditeur

te maak oor of enigets onder my aandag gekom het wat my sal oortuig dat die finansiële state, as 'n geheel, nie in alle wesenlike opsigte in ooreenstemming met die toepaslike verslagdoeningsraamwerk voorberei is nie. Hierdie standaard vereis ook van my om aan toepaslike etiese vereistes te voldoen.

8. 'n Hersiening van finansiële state in ooreenstemming met ISHV 2400 (Hersien) is 'n beperkte sekerheidsvergadering. Ek word vereis om prosedures uit te voer wat hoofsaaklik bestaan uit gepaste navrae gerig aan bestuur en ander binne die entiteit wat geouditeer word, asook die toepassing van ontleidingsprosedures en die evaluering van bewyse wat bekom is.
9. Die prosedures wat in 'n hersieningsvergadering uitgevoer word, is wesenlik minder as dié in 'n audit wat in ooreenstemming met Internasionale Auditstandarde uitgevoer word. Gevolglik spreek ek nie 'n auditopinie oor hierdie finansiële state nie.

### Verslag oor die jaarlikse prestasieverslag

10. In ooreenstemming met die Wet op Openbare Audit, Wet 25 van 2004 (WOO) en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelwitte vir die gekose wesenlike prestasie-aanwysers wat in die jaarlikse prestasieverslag aangebied is, se bruikbaarheid en betroubaarheid audit en oor verslag doen. Die rekenpligtige gesag is verantwoordelik vir die voorbereiding van die jaarlikse prestasieverslag.
11. Ek het die volgende wesenlike prestasie-aanwysers gekies wat verband hou met die Program: Wes-Kaapse Taalkomitee wat in die jaarlikse prestasieverslag vir die jaar geëindig 31 Maart 2023 aangebied is. Ek het daardie aanwysers gekies wat die entiteit se prestasie op sy primêre mandaatfunksies meet en wat van beduidende nasionale, gemeenskaps- en openbare belang is.
  - 1.1 Aantal aktiwiteite wat die implementering van die Wes-Kaapse Taalbeleid monitor.
  - 1.2 Aantal projekte wat inheemse tale bevorder.
  - 1.3 Aantal formele vergaderings om die Wes-Kaapse Taalbeleid te implementeer.
12. Ek het die gerapporteerde prestasie-inligting vir die gekose wesenlike prestasie-aanwysers geëvalueer teen die kriteria wat vir die prestasiebestuurs- en verslagdoeningsraamwerk ontwikkel is, soos in die algemene kennisgewing gedefinieer. Wanneer 'n jaarlikse prestasieverslag voorberei word deur van dié kriteria gebruik te maak, verskaf dit bruikbare en betroubare inligting en insae vir gebruikers oor die entiteit se beplanning en lewering van sy mandaat en doelwitte.
13. Ek het prosedures uitgevoer om te toets of:
  - Die aanwysers wat vir beplanning en verslagdoening oor prestasie gebruik word, direk gekoppel kan word aan die entiteit se mandaat en die haal van sy beplande doelwitte.
  - Die aanwysers goed omskryf en verifieerbaar is om te verseker dat hulle maklik verstaan en konsekwent toegepas kan word, en dat ek die metodes en prosesse kan bevestig wat vir die meting van prestasie gebruik word.
  - Die teikens wat direk aan die haal van die aanwysers gekoppel is en spesifiek, tydsgebonde en meetbaar is om te verseker dit is maklik is om te verstaan wat teen wanneer gelewer moet word, die vereiste vlak van prestasie asook hoe prestasie geëvalueer sal word.
  - Die aanwysers en teikens waaroor daar in die jaarlikse prestasieverslag verslag gedoen word, dieselfde is as waartoe daar in die goedgekeurde aanvanklike of hersiene beplanningsdokumente ingestem is.
  - Die gerapporteerde prestasie-inligting in die jaarlikse prestasieverslag op die voorgeskrewe manier aangebied word.
  - Daar genoegsame ondersteunende bewyse vir die gerapporteerde prestasies is, asook vir die redes wat vir die oor- of onderprestasie op teikens verskaf is.
14. Ek het die prosedures alleenlik vir die doel van verslagdoening oor wesenlike bevindings uitgevoer.
15. Ek het nie enige wesenlike bevindings oor die gerapporteerde prestasie-inligting vir die gekose wesenlike prestasie-aanwysers geïdentifiseer nie.

**Verslag van die eksterne ouditeur**

### **Ander kwessie**

16. Ek wil die aandag vestig op die volgende kwessie.

### **Haal van beplande teikens**

17. Die jaarlikse prestasieverslag sluit in inligting oor gerapporteerde prestasies teenoor beplande teikens en verduidelikings vir oor- en onderprestasie word verskaf.

### **Verslag oor voldoening aan wetgewing**

18. In ooreenstemming met die WOO en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek audit en verslag doen oor voldoening ingevolge toepaslike wetgewing wat verband hou met finansiële kwessies, finansiële bestuur en ander verwante kwessies. Die rekenpligtige gesag is verantwoordelik vir die entiteit se voldoening aan wetgewing.
19. Ek het procedures uitgevoer om voldoening aan gekose vereistes in sleutel-wetgewing te toets, in ooreenstemming met die OGSA se bevindingsafspraak-metodologie. Hierdie afspraak is nie 'n sekerheidsafspraak nie. Gevolglik spreek ek nie 'n sekerheidsopinie of gevolgtrekking uit nie.
20. Deur middel van 'n gevestigde OGSA-proses het ek vereistes in sleutel-wetgewing vir voldoeningstoetsing gekies wat toepaslik is op die finansiële en prestasiebestuur van die entiteit en duidelik is om bestendige meting en evaluering toe te laat, terwyl dit ook voldoende gedetailleerd en maklik beskikbaar is om op 'n verstaanbare wyse oor verslag te doen. Die gekose wetgewende vereistes is in die bylae tot hierdie ouditeursverslag ingesluit.
21. Ek het nie enige wesenlike nie-voldoening met die gekose wetgewende vereistes geïdentifiseer nie.

### **Tekortkominge in interne beheer**

22. Ek beskou interne beheer as toepaslik op my vergadering oor die finansiële state, die jaarlikse prestasieverslag en voldoening aan toepaslike wetgewing; my doelwit was egter nie om enige vorm van sekerheid daaroor uit te spreek nie.
23. Ek het nie enige beduidende tekortkominge in interne beheer geïdentifiseer nie.

### **Professionele etiek- en gehaltebeheer**

24. Ek staan onafhanklik van die Wes-Kaapse Taalkomitee in ooreenstemming met die Internasionale Etiekstandaarderaad vir Rekenmeesters se Internasionale etiese kode vir professionele rekenmeesters (insluitende Internasionale Onafhanklikheidstandaarde) (IESBA-kodes), asook ander etiese verpligte wat toepaslik op my vergaderings in Suid-Afrika is. Ek het my ander etiese verantwoordelikhede in ooreenstemming met hierdie vereistes en die IESBA-kode nagekom.
25. In ooreenstemming met die Internasionale Standaard oor Gehaltebestuur 1, handhaaf die OGSA 'n omvattende stelsel van gehaltebeheer wat gedokumenteerde beleide en procedures oor voldoening aan etiese vereistes en professionele standaarde insluit.

Kaapstad  
 31 Julie 2023



*Auditing to build public confidence*

**Verslag van die eksterne ouditeur**

## Bylae tot die ouditeursverslag

### Voldoening aan wetgewing - gekose wetgewende vereistes

Die gekose wetgewende vereistes is as volg:

Wetgewing	Artikels of regulasies
Wet op Openbare Finansiële Bestuur, Wet 1 van 1999 (WOFB)	Artikel 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56(1); 56(2); 57(b)
Tesourie-regulasies vir departemente, handelsentiteite, konstitusionele instellings en openbare entiteite (TR)	Regulasie 8.2.1; 8.2.2; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A 6.2(a) & (b); 16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c); 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A 8.3; 16A 8.4; 16A 9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A 9.1(f); 16A 9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.2(c); 33.1.1; 33.1.3
Staatsdiensregulasie	Staatsdiensregulasie 13(c); 18; 18 (1) and (2)
Wet op die Voorkoming en Bestryding van Korrupte Bedrywighede, Wet 12 van 2004 (PRECCA)	Artikel 29 Artikel 34(1)
Wet op die Voorkeurverkrygingsbeleidsraamwerk, Wet 5 van 2000	Artikel 1(i) Artikel 2.1(a); 2.1(b); 2.1(f)
Voorkeurverkrygingsregulasie 2017	Paragraaf 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2; 12.1; 12.2
Voorkeurverkrygingsregulasie 2022	Paragraaf 3.1; 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
WOFB VKB-instruksie nr. 9 van 2022/23	Paragraaf 3.1; 3.3 (b); 3.3 (c); 3.3 (e); 3.6
Nasionale Tesourie-instruksie nr. 1 van 2015/16	Paragraaf 3.1; 4.1; 4.2
Nasionale Tesourie VKB-instruksienota nr. 3 van 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.4 (c) -(d); 4.6; 5.4; 7.2; 7.6
Nasionale Tesourie VKB-instruksie nr. 4A van 2016/17	Paragraaf 6
Nasionale Tesourie VKB-instruksienota nr. 3 van 2019/20	Paragraaf 5.5.1(vi); 5.5.1(x);
Nasionale Tesourie VKB-instruksienota nr. 11 van 2020/21	Paragraaf 3.1; 3.4 (a) and (b); 3.9; 6.1; 6.2; 6.7
Nasionale Tesourie VKB-instruksienota nr. 2 van 2021/22	Paragraaf 3.2.1; 3.2.2; 3.2.4(a) and (b); 3.3.1; 3.2.2; 4.1
WOFB VKB-instruksie nr. 4 van 2022/23	Paragraaf 4(1); 4(2); 4(4)
Praktyknota nr. 5 van 2009/10	Paragraaf 3.3
WOFB VKB-instruksie nr. 8 van 2022/23	Paragraaf 3.2; 4.3.2; 4.3.3
Wet op Mededinging	Artikel 4(1)(b)(ii)
Nasionale Tesourie-instruksienota nr. 4 van 2015/16	Paragraaf 3.4
Nasionale Tesourie-instruksie nr. 3 van 2019/20 – Bylae A	Artikel 5.5.1 (iv) and (x)
Tweede wysiging van die Nasionale Tesourie-instruksienota nr. 5 van 2020/21	Paragraaf 4.8; 4.9 Paragraaf 5.1 ; 5.3
Erratum Nasionale Tesourie-instruksienota nr. 5 van 2020/21	Paragraaf 1
Erratum Nasionale Tesourie-instruksienota nr. 5 van 2020/21	Paragraaf 2
Praktyknota nr. 7 van 2009/10	Paragraaf 4.1.2
Praktyknota nr. 11 van 2008/09	Paragraaf 3.1; 3.1 (b)
Nasionale Tesourie-instruksienota nr. 1 van 2021/22	Paragraaf 4.1
Wet op die Staatsdiens	Artikel 30 (1)

**WES-KAAPSE TAALKOMITEE**  
**Finansiële Jaarstate vir die jaar geëindig 31 Maart 2023**

**Staat van Finansiële Posisie**

Syfers in Rand duisend	Nota(s)	2023 R'000	2022 R'000
<b>Bates</b>			
<b>Lopende Bates</b>			
Kontant en kontantekwivalente	3	446	424
<b>Totale Bates</b>		<b>446</b>	<b>424</b>
<b>Laste</b>			
<b>Bedryfslaste</b>			
Krediteure uit ruiltransaksies	4	-	9
<b>Totale Laste</b>		<b>-</b>	<b>9</b>
<b>Netto Bates</b>			
Opgehoopde oorskot		446	415
<b>Totale Netto Bates</b>		<b>446</b>	<b>415</b>

**Staat van Finansiële Prestasie**

Syfers in Rand duisend	Nota(s)	2023 R'000	2022 R'000
<b>Inkomste</b>			
<b>Inkomste uit ruitransaksies</b>			
Inkomste uit rente	5	28	12
<b>Inkomste uit nie-ruitransaksies</b>			
<b>Oordraginkomste</b>			
Ander inkomste uit nie-ruitransaksies	6	674	618
Oordragte en subsidies ontvang	7	439	279
<b>Totale inkomste van nie-ruitransaksies</b>		<b>1 113</b>	<b>897</b>
<b>Totale inkomste</b>		<b>1 141</b>	<b>909</b>
<b>Uitgawes</b>			
Ouditgelde	8	(49)	(68)
Algemene Uitgawes	9	(1 026)	(713)
Ledegelde	10	(35)	(30)
<b>Totale uitgawe</b>		<b>(1 110)</b>	<b>(811)</b>
<b>Oorskot vir die jaar</b>		<b>31</b>	<b>98</b>

**WES-KAAPSE TAALKOMITEE**  
**Finansiële Jaarstate vir die jaar geëindig 31 Maart 2023**

**Staat van Veranderinge in Netto Bates**

Syfers in Rand duisend	Opgehoorde oorskot R '000	Totale netto bates R '000
<b>Balans teen 1 April 2021</b>	<b>317</b>	<b>317</b>
Veranderinge in netto bates	98	98
Oorskot vir die jaar		
<b>Totalle veranderinge</b>	<b>98</b>	<b>98</b>
<b>Balans teen 1 April 2022</b>	<b>415</b>	<b>415</b>
Veranderinge in netto bates	31	31
Oorskot vir die jaar		
<b>Totalle veranderinge</b>	<b>31</b>	<b>31</b>
<b>Balans teen 31 Maart 2023</b>	<b>446</b>	<b>446</b>

**WES-KAAPSE TAALKOMITEE**  
 Finansiële Jaarstate vir die jaar geëindig 31 Maart 2023

**Kontantvloei-staat**

	Nota(s)	2023 R'000	2022 R'000
<b>Kontantvloei van bedryfsaktiwiteite</b>			
<b>Kwitansies</b>			
Kontantkwitansies		439	279
Inkomste uit rente		28	12
		<b>467</b>	<b>291</b>
<b>Betalings</b>			
Kontant betaal		(445)	(184)
<b>Netto kontantvloei van bedryfsaktiwiteite</b>	<b>11</b>	<b>22</b>	<b>107</b>
<b>Netto inkomste in kontant en kontantekwivalente</b>		<b>22</b>	<b>107</b>
Kontant en kontantekwivalente aan die begin van die jaar		424	317
<b>Kontant en kontantekwivalente aan die einde van die jaar</b>	<b>3</b>	<b>446</b>	<b>424</b>

## Staat van Vergelyking van Begroting en Werklike Bedrae

### Begroting op Kontantbasis

Syfers in Rand duisend	Goed-gekeurde Begroting	Aan-passings	Finale Begroting	Werklike bedrae op vergelykbare basis	Verskil tussen finale begroting en werklike uitgawes	Verwysing
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### Staat van Finansiële Prestasie

#### Inkomste

##### Nie-belastinginkomste

Entiteitsinkomste buiten verkope	15	-	15	28	13	14.1
Oordragte ontvang	290	149	439	439	-	
<b>Totale inkomste</b>	<b>305</b>	<b>149</b>	<b>454</b>	<b>467</b>	<b>13</b>	

#### Uitgawes

##### Lopende betalings

Goedere en dienste	(305)	(149)	(454)	(427)	27	14.2
<b>Totale uitgawes</b>	<b>(305)</b>	<b>(149)</b>	<b>(454)</b>	<b>(427)</b>	<b>27</b>	

##### Oorskot

Werklike Bedrag op Vergelykbare Basis soos Aangebied in die Staat van Vergelyking van Begroting en Werklike Bedrae	-	-	-	40	40
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#### Staat van Vergelyking van Begroting en Werklike Bedrae

#### Staat van vergelyking

#### Rekonsiliasie

##### Basisverskil

Ander nie-belastingsinkomste (Dienste in natura)	674
Goedere en dienste	(9)
Goedere en dienste (Dienste in natura)	(674)

#### Verskil in tydsberekening

##### Entiteitsverskil

Bedryfs	-
<b>Werklike Bedrag in die Staat van Finansiële Prestasie</b>	<b>31</b>

#### Nota:

Die uitleg en formaat van die Staat van Vergelyking van Begroting en Werklike Uitgawes is gewysig om aan die AERP 24 Rekeningkundige Standaard te voldoen, wat vereis dat die Begrottingsformaat en uitleg ooreenstem met die Goedgekeurde Begroting soos in die Ramings van Provinciale Inkomste en Uitgawes gepubliseer.

## Rekeningkundige Beleide

### 1. Aanbieding van Finansiële Jaarstate

Die finansiële jaarstate is in ooreenstemming met die Standaarde van Algemeen Erkende Rekeningkundige Praktyk (AERP) voorberei, wat deur die Raad op Rekeningkundige Standaarde in ooreenstemming met Artikel 91(1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999) uitgereik is.

Hierdie finansiële jaarstate is op 'n aanwasbasis van rekeningkunde voorberei en is in ooreenstemming met historiese koste-konvensie as die basis van meting, tensy anders vermeld. Dit word aangebied in Suid-Afrikaanse Rand.

Alle bedrae is afgerond na die naaste duisend.

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

Hierdie rekeningkundige beleide stem ooreen met die vorige tydperk.

#### 1.1 Lopende saak-aanname

Hierdie finansiële jaarstate is voorberei met die verwagting dat die entiteit sal voortgaan om as 'n lopende saak vir ten minste die volgende 12 maande bedryf te word.

#### 1.2 Wesenlikheid

Weglatings of wanvoorstellings van items is wesentlik as hulle, op hul eie of gesamentlik, gebruikers kan beïnvloed wat op die grondslag van die finansiële state besluite of assessorings gemaak het. Wesenlikheid hang af van die beoordeling van die aard of the grootte van weglating of wanvoorstelling in die omliggende omstandighede. Die aard of grootte van die inligtingsitem, of 'n kombinasie van beide, kan die deurslaggewende faktor wees.

Om te assesseer of 'n weglating of wanvoorstelling die besluite van gebruikers kan beïnvloed, vereis die oorweging van daardie gebruikers se karaktereienskappe. Die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State wys op die aanname dat gebruikers 'n redelike kennis van die regering en hul aktiwiteite het, asook van rekeningkunde en 'n gewilligheid om die inligting met redelike ywer te bestudeer. Daarom neem die assessorering dit in ag hoe gebruikers met sulke eienskappe redelikerwys verwag kan word om in die neem en evaluering van besluite beïnvloed te word.

Wesenlike afwykings van 5% of hoër word in die notas by die Finansiële Jaarstate verduidelik.

#### 1.3 Beduidende beoordelings en bronne van beramingsonsekerheid

Die entiteit maak beramings en aannames wat die toekoms betref. Die gevoulgleke rekeningkundige beramings sal per definisie selde gelyk wees aan die verwante werklike resultate. Beramings en beoordelings word deurlopend geëvalueer en word gegrond op historiese ervaring en ander faktore, insluitend verwagtinge van toekomstige gebeurtenisse wat in die omstandighede as redelik geag kan word. Die beramings en aannames wat beduidende risiko inhoud vir 'n wesentlike aanpassing van die drabedrag van bates en laste binne die volgende boekjaar word volgende bespreek.

#### Debiteure

Die entiteit assesseer sy handelsdebiteure vir waardedaling aan die einde van elke verslagdoeningstydperk. Deur te bepaal of 'n waardedalingsverlies as 'n oorskot of 'n tekort aangeteken moet word, doen die entiteit beoordelings oor of waarneembare data 'n meetbare afname in die geraamde toekomstige kontantvloeい van 'n finansiële bate voorsien.

Die waardedaling vir handelsdebiteure word op 'n portefeuiljegrondslag bereken, gegrond op historiese verliesverhoudings, en aangepas vir nasionale en bedryfspesifieke ekonomiese toestande en ander aanwysers teenwoordig op die verslagdoeningsdatum wat met die verstek van die portefeuilje verband hou. Hierdie jaarlikse verliesverhoudings word op leningsbalanse in die portefeuilje toegepas en vir die geraamde tydperk vir die verlies se verskyning geskaal.

## Rekeningkundige Beleide

### Vergunning vir waardedaling

'n Beraming vir die waardedaling van debiteure word gemaak wanneer invordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening van waardedalingskuld sal slegs op handelsdebitore bereken word. Die totale voorsiening van waardedaling van die entiteit sal óf per individuele debiteur óf ten minste per risiko-kategorie bereken word.

### 1.4 Finansiële instrumente

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

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

Die afgeskrewe koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las teen aanvanklike erkenning minus hooftterugbetaalings gemeet word, die kumulatiewe afskrywings bygewerk of afgetrek deur die effektiewe rente-metode van enige verskil tussen die aanvanklike bedrag en die vervalbedrag te gebruik, en afgetrek enige vermindering (direk of deur die gebruik van 'n toelaagrekening) vir waardedaling of oninvorderbaarheid.

Rentekoersrisiko is die risiko dat die billike waarde van toekomstige kontantvloei van 'n finansiële instrument sal wissel weens veranderinge in die mark se rentekoers.

Buiten korttermyn-krediteure op normale kredietvoorwaardes is betaalbare lenings finansiële laste.

### Klassifikasie

Die entiteit het die volgende tipes finansiële bates (klasse en kategorie), soos weerspieël in die staat van finansiële posisie of in die notas daarby aangeheg:

Klas	Kategorie
Kontant en kontantekwivalente	Finansiële bate gemeet teen afgeskrewe koste
<b>Klas</b>	<b>Kategorie</b>
Krediteure van ruiltransaksies	Finansiële las gemeet teen afgeskrewe koste

### Aanvanklike meting van finansiële bates en finansiële laste

Buiten vir dié wat later teen billike waarde gemeet word, meet die entiteit aanvanklik 'n finansiële bate en finansiële las 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 aanvanklik alle ander finansiële bates en finansiële laste teen billike waarde.

Die entiteit assesseer eers of die inhoud van 'n vergunningslening werklik 'n lening is. Sodra dit sodanig erken word, ontleed die entiteit die vergunningslening in sy samestellende dele en reken elke komponent afsonderlik. Die entiteit doen rekenskap vir daai deel van 'n vergunningslening wat:

- 'n maatskaplike voordeel is ingevolge die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State, in die geval waar dit die lening uitgereik het; of
- nie-ruil inkomste is, ingevolge die Standaard van AERP oor Inkomste uit Nie-ruiltransaksies (Belastings en Oordragte), waar dit die ontvanger van die lening is.

Daaropvolgende meting van finansiële bates en finansiële laste

Ná aanvanklike erkenning meet die entiteit alle finansiële bates en finansiële laste deur die volgende kategorieë te gebruik:

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

Alle finansiële bates wat teen afgeskrewe koste of koste gemeet word, is onderhewig aan 'n waardedalingshersiening.

## Rekeningkundige Beleide

Die afgeskrewe koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las by hul aanvanklike erkenning gemeet is, minus hoofterugbetalings, die kumulatiewe afskrywing bygewerk of afgetrek deur die effektiewe rente-metode te gebruik van enige verskil tussen daardie aanvanklike bedrag en die vervalbedrag, en afgetrek enige vermindering (direk of deur die gebruik van 'n toelaagrekening) vir waardedaling of oninvorderbaarheid in die geval van 'n finansiële bate.

### **Oorwegings by meting van billike waarde**

Die beste bewyse van billike waarde is gekwoteerde pryse in 'n aktiewe mark. As die mark vir 'n finansiële instrument nie aktief is nie, bepaal die entiteit billike waarde deur 'n waardasietegniek te gebruik. Die doel met die gebruik van 'n waardasietegniek is om vas te stel wat die transaksieprys sou wees op die metingsdatum in 'n "armlengte-transaksie" (arm's length exchange) wat deur normale bedryfsoorwegings gemotiveer word. Waardasietegnieke sluit in die gebruik van onlangse armlengte-marktransaksies tussen kundige, gewillige partye, indien beskikbaar, verwysing na die huidige billike waarde van 'n ander instrument wat wesenlik dieselfde is, verdiskonterde kontantvloe-ontleding en opsieprysmodelle. As daar 'n waardasietegniek is wat algemeen deur markdeelnemers gebruik word om die instrument se prys vas te stel en daardie tegniek kon aantoonbaar betroubare prysberamings in werklike marktransaksies verskaf, gebruik die entiteit daardie tegniek. Die gekose waardasietegniek maak maksimum gebruik van markinsette en steun so min as moontlik op entiteit-spesifieke insette. Dit sluit alle faktore in wat markdeelnemers sou oorweeg in die vasstel van 'n prys en is bestendig met aanvaarde ekonomiese metodologieë vir die vasstel van finansiële instrumente se prys. Van tyd tot tyd kalibreer die entiteit die waardasietegniek en toets dit vir geldigheid deur die prys van enige waarneembare huidige marktransaksie in dieselfde instrument te gebruik (m.a.w. sonder wysiging of herverpakking) of gegrond op enige beskikbare waarneembare markdata.

Korttermyn debiteure en krediteure word nie verdiskonter nie waar die aanvanklike krediettydperk wat toegestaan of ontvang is in ooreenstemming is met voorwaardes wat in die openbare sektor gebruik word, of deur gevestigde praktyke of wetgewing.

### **Winst en verliese**

'n Wins of verlies wat voortspruit uit 'n verandering in die billike waarde van 'n finansiële bate of finansiële las wat teen billike waarde gemeet is, word in die oorskot of tekort erken.

Vir finansiële bates en finansiële laste wat teen afgeskrewe koste of koste gemeet word, word 'n wins of verlies in die oorskot of tekort erken wanneer die finansiële bate of finansiële las se erkenning onttrek word of waardedaling ervaar, of deur die afskrywingsproses.

### **Waardedaling en oninvorderbaarheid van finansiële bates**

Aan die einde van elke verslagdoeningstydperk assesseer die entiteit of daar enige objektiewe bewyse is dat 'n finansiële bate of groep finansiële bates waardedaling ervaar het.

Bedrae verskuldig aan die entiteit, 'n debiteur met aansienlike finansiële uitdagings, en die moontlikheid dat die debiteur bankrotskap gaan betree en terugbetalings gaan staak word alles as aanwysers van waardedaling beskou.

### **Finansiële bates wat teen afgeskrewe koste gemeet word:**

As daar objektiewe bewyse is dat 'n waardedalingsverlies gely is op finansiële bates wat teen afgeskrewe koste gemeet is, word die bedrag van die verlies gemeet as die verskil tussen die bate se drabedrag en die huidige waarde van geraamde toekomstige kontantvloe (uitsluitend toekomstige kredietverliese wat nog nie aangegaan is nie), verdiskonter teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word verminder deur die gebruik van 'n toelaagrekening. Die bedrag van die verlies word in die oorskot of tekort erken.

As die bedrag van die waardedalingsverlies in die daaropvolgende tydperk afneem en die afname kan objektief in verband gebring word met 'n gebeurtenis wat ná die erkenning van die waardedaling plaasgevind het, sal die voorheen erkende waardedalingsverlies omgekeer word deur 'n toelaagrekening aan te pas. Die omkering lei nie daar toe dat die drabedrag van die finansiële bate die afgeskrewe koste wat sou bestaan het

## Rekeningkundige Beleide

as die waardedaling nie op die datum van die omkering daarvan erken is nie, oorskry nie. Die bedrag van die omkering word in die oorskot of tekort erken.

Waar finansiële bates waardedaling deur die gebruik van 'n toelaagrekening ervaar, word die bedrag van die verlies in die oorskot of tekort, binne bedryfsuitgawes, erken. Wanneer sodanige finansiële bates afgeskryf word, word die afskrywing teen die gepaste toelaagrekening gedoen. Die daaropvolgende verhalings van bedrae wat voorheen afgeskryf is, word teen bedryfsuitgawes gekrediteer.

### **Finansiële bates wat teen koste gemeet word:**

As daar objektiewe bewyse bestaan dat 'n waardedalingsverlies gely is op 'n belegging in 'n oorblywende belang wat nie teen billike waarde gemeet is omdat sy billike waarde nie betroubaar gemeet kan word nie, word die bedrag van die waardedalingsverlies gemeet as die verskil tussen die drabedrag van die finansiële bate en die huidige waarde van geraamde toekomstige kontantvloei, verdiskonter teen die huidige markopbrengskoers vir 'n soortgelyke finansiële bate. Sodanige waardedalingsverliese word nie omgekeer nie.

### **Onttrekking van erkenning**

#### **Finansiële bates**

Die entiteit onttrek erkenning van finansiële bates deur handelsdatum-rekeningkunde te gebruik. Die entiteit onttrek 'n finansiële bate se erkenning slegs as:

- die kontraktuele regte op die kontantvloei van die finansiële bate verval, vereffen word of van afstand gedoen word.
- die entiteit wesenlik al die risiko's en belonings wat verband hou met die eienaarskap van die finansiële bate na 'n ander party oordra; of
- die entiteit, ten spyte daarvan dat sekere beduidende risiko's en belonings van eienaarskap van die finansiële bate behou is, beheer van die bate na 'n ander party oorgedra het en die ander party die praktiese vermoë het om die bate in sy geheel aan 'n onverwante derde party te verkoop, en in staat is om daardie vermoë eensydig en sonder die behoefté om bykomende beperkings op die oordrag te plaas, uit te voer. In hierdie geval sal die entiteit:
  - die bate se erkenning onttrek.
  - afsonderlik enige regte of verpligtinge wat met die oordrag geskep of behou is, erken.

Die drabedrag van die bate wat oorgedra is word toegewys tussen die regte en verpligtinge wat behou is en dié wat op gronde van hul relatiewe billike waardes op die oordragdatum oorgedra is. Op daardie datum word nuutgeskepte regte en verpligtinge teen hul billike waardes gemeet. Enige verskil tussen die teenprestasie wat ontvang is en die bedrae wat erken of wat se erkenning onttrek is, word in die oorskot of tekort van die tydperk van die oordrag erken.

Wat die onttrekking van erkenning van 'n finansiële bate in sy geheel betref, word die verskil tussen die drabedrag en die som van die teenprestasie ontvang in die oorskot of tekort erken.

#### **Finansiële laste**

Die entiteit verwyder 'n finansiële las (of 'n deel van 'n finansiële las) van sy staat van finansiële posisie wanneer dit uitgedooft is – m.a.w. wanneer die verpligting wat in die kontrak gespesifiseer word, nagekom, gekanselleer, laat vaar is of verval het.

'n Transaksie tussen 'n bestaande lener en 'n lener van skuldinstrumente met wesenlik verskillende voorwaardes word verreken as die uitdowing van die oorspronklike finansiële las en 'n nuwe finansiële las word erken. Soortgelyk word 'n wesenlike aanpassing van die voorwaardes van 'n bestaande finansiële las of 'n deel daarvan verreken as die uitdowing van die oorspronklike finansiële las en die erkenning van 'n nuwe finansiële las.

Die verskil tussen die drabedrag van 'n finansiële las (of 'n deel van 'n finansiële las) wat uitgedooft word of na 'n ander party oorgedra word en die betaling van 'n teenprestasie, insluitend enige nie-kontantbates wat oorgedra of laste wat oorgeneem word, word in die oorskot of tekort erken. Enige laste wat deur 'n

## Staat van Vergelyking van Begroting en Werklike Bedrae

ander party van afstand gedoen, gekanselleer of opgeneem word deur middle van 'n nie-ruiltransaksie, word verreken ingevolge die Standaard van AERP op Inkomste van Nie-ruiltransaksies (Belastings en Oordragte).

### 1.5 Statutêre debiteure

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

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

Die kostemetode is die metode wat gebruik word om statutêre debiteure te verreken wat vereis dat sodanige debiteure ingevolge hul transaksiebedrag gemeet word, plus enige opgehoopte rente of ander heffings (waarvan toepassing) en minus enige opgehoopte waardedalingsverliese en enige bedrae wat se erkenning onttrek is.

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

Die transaksiebedrag (vir die doel van hierdie Standaard) vir 'n statutêre debiteur beteken die bedrag wat ingevolge wetgewing, ondersteunende regulasies of soortgelyke middele gespesifiseer, bereken of gehef word.

### 1.6 Inkomste van ruiltransaksies Erkenning

Inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloeи en wanneer die inkomstebedrag betroubaar gemeet kan word, en spesifieke kriteria vir die entiteit se aktiwiteite nagekom is. Inkomste van die lewering van dienste word erken in die oorskot of tekort in verhouding tot die stadium van voltooiing van die transaksie teen die verslagdoeningsdatum.

Inkomste is die brutoinvloei van ekonomiese voordele of dienspotensiaal gedurende die verslagdoeningsperiode, wanneer daardie invloei, buiten toenames wat verband hou met bydraes deur die eienaars, tot 'n toename in netto bates lei.

'n Ruiltransaksie is een waarin die entiteit bates of dienste ontvang, of sy laste word uitgedoof, en in ruil ontvang die ander party direk naastenby gelyke waarde (hoofsaaklik in die vorm van goedere, dienste of gebruik van bates).

Billike waarde is die bedrag waarvoor 'n bate geruil of 'n las afgehandel kan word tussen kundige, gewillige partye in 'n armelengte-transaksie.

#### Meting

Inkomste word teen billike waarde van die teenprestasie ontvang of die debiteur gemeet. Die bedrag word nie as betroubaar meetbaar beskou nie totdat alle gebeurlikhede wat verband hou met die transaksie, opgelos is.

Rente, tantieme en dividende

Rente word in die oorskot of tekort erken, deur van die effektiewe rentekoersmetode gebruik te maak.

### 1.7 Inkomste van nie-ruiltransaksies Erkenning

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

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

#### Meting

Inkomste van 'n nie-ruiltransaksie word gemeet teen die bedrag van die toename in netto bates wat deur die entiteit erken word.

## Rekeningkundige Beleide

Wanneer die entiteit 'n bate as gevolg van 'n nie-ruiltransaksie erken, erken dit ook inkomste gelykstaande aan die bedrag van die bate wat teen sy billike waarde op die verkrygingsdatum gemeet is, tensy dit ook verplig is om 'n las te erken. Waar daar vereis word om 'n las te erken, sal dit gemeet word as die beste beraming van die bedrag wat benodig word om die verpligting op die verslagdoeningsdatum te skik, en die bedrag van die inkomste in netto bates, indien enige, sal as inkomste erken word. Wanneer 'n las daarna verminder omdat die belasbare gebeurtenis plaasvind of 'n voorwaarde is nagekom, sal die bedrag van die vermindering in die las as inkomste erken word.

### **Voorwaardelike toewysings en kwitansies**

Inkomste ontvang van voorwaardelike toewysings, skenkings of befondsing word as inkomste erken in die mate waartoe die entiteit aan enige van die kriteria, voorwaardes of verpligtinge voldoen het wat in die ooreenkoms vervat is. In die mate waartoe daar nie aan die kriteria, voorwaardes of verpligtinge voldoen is nie, word 'n las erken.

Rente wat op beleggings verdien is, word ingevolge die voorwaardes van die toewysing behandel. Indien dit aan die verlener betaalbaar is, word dit as deel van die las aangeteken en indien nie, word dit as rente verdien in die staat van finansiële prestasie erken.

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

### **Geskenke en skenkings, insluitend goedere in natura**

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

### **Dienste in natura**

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

Waar dienste in natura nie beduidend tot die entiteit se bedryfs- en/of diensleweringsdoelwitte is nie en/of nie aan die kriteria vir erkenning voldoen nie, openbaar die entiteit die aard en tipe dienste in natura wat gedurende die verslagdoeningstydperk ontvang is.

Dienste in natura is dienste wat gratis deur individue aan entiteite verskaf word, maar wat aan bepalings onderhewig kan wees. Personeel van die openbare entiteit se finansiële bestuur verskaf waardevolle ondersteuning aan die entiteit in die haal van sy doelwitte. Die diens wat verskaf is kan betroubaar gemeet word en word daarom in die staat van finansiële prestasie erken en in die notas by die finansiële state openbaar gemaak.

## **1.8 Omskakeling van buitelandse geldeenhede**

### **Transaksies in buitelandse geldeenhede**

'n Transaksie in buitelandse geldeenhede word opgeneem en aanvanklik in Rande erken, deur die loko-wisselkoers tussen die funksionele geldeenheid en die buitelandse geldeenheid op die datum van die transaksie op die bedrag in die buitelandse geldeenheid toe te pas.

Transaksies wat in buitelandse geldeenhede gedenomineer word, word omgeskakel ingevolge die wisselkoers wat op die transaksiedatum van toepassing is. Monetêre items wat in buitelandse geldeenhede gedenomineer is word omgeskakel ingevolge die wisselkoers wat op die verslagdoeningsdatum van toepassing is. Winste of verliese wat uit die omskakeling spruit word teen die oorskot/ tekort gehef.

## Staat van Vergelyking van Begroting en Werklike Bedrae

### 1.9 Vergelykende getalle

Waar nodig is vergelykende getalle geherklassifiseer om aan die veranderinge in die aanbieding in die huidige jaar te konformeer.

### 1.10 Uitgawes

#### Finansiële transaksies in bates en laste

Skulde kan afgeskryf word wanneer dit as onverhaalbaar geïdentifiseer word. Skulde wat afgeskryf word, word beperk tot die bedrag van besparings en/of die onderbesteding van bewilligde fondse. Die afskrywing word gedoen teen jaareinde of wanneer fondse beskikbaar is. Geen voorsiening word gemaak vir onverhaalbare bedrae, maar bedrae word as 'n openbaarmakingsnota belig. Alle ander verliese word erken wanneer die magtiging om dit as sodanig te erken, toegestaan is.

#### Frugtelose en verkwistende uitgawes

Vrugtelose en verkwistende uitgawes word as 'n bate in die staat van finansiële posisie erken tot op die punt wanneer die uitgawes van die persoon verantwoordelik verhaal is, of in die staat van finansiële prestasie as onverhaalbaar afgeskryf is.

#### Onreëlmataige uitgawes

Onreëlmataige uitgawes word in die staat van finansiële prestasie as uitgawes erken. As die uitgawes nie deur die gepaste gesag gekondoneer word nie, word dit as 'n bate behandel totdat dit verhaal of as onverhaalbaar afgeskryf word.

#### Oordragte en subsidies

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

### 1.11 Opgehoopde oorskot

Die opgehoopde oorskot verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige oorskot of tekorte wat gedurende 'n spesifieke boekjaar gerealiseer het, word teen die opgehoopde oorskot/tekort gekrediteer/gedebiteer. Aanpassings van die vorige jaar wat verband hou met inkomste en uitgawes, word teen die opgehoopde oorskot gedebiteer/gekrediteer wanneer terugwerkende aanpassings gemaak word.

### 1.12 Begrotingsinligting

Die goedgekeurde begroting word op 'n kontantgrondslag voorberei en deur ekonomiese klassifikasie gekoppel aan prestasie-uitkomsdoelwitte aangebied. AERP 24 vereis dat die begrotingsverklaring op 'n vergelykbare grondslag tot die Goedgekeurde Begroting openbaar gemaak word, insluitend die begrotingsklassifikasie soos gepubliseer.

Die goedgekeurde begroting dek die fiskale periode van 4/1/2022 tot 3/31/2023.

Die finansiële jaarstate en die begroting is nie op dieselfde grondslag van rekeningkunde nie en daarom word 'n vergelyking met die begrote bedrae vir die verslagdoeningstydperk in die Staat van Vergelyking van Begroting en Werklike Bedrae ingesluit.

Wesenlike afwykings van 5% of meer word in die notas by die Finansiële Jaarstate verduidelik.

### 1.13 Verwante partye

'n Verwante party is 'n persoon of 'n entiteit met die vermoë om die ander party te beheer of gesamentlik te beheer, of wat aansienlike invloed oor die ander party uitoefen, of andersom, of 'n entiteit wat aan gemeenskaplike beheer of gesamentlike beheer onderwerp word.

Beheer is die mag om die finansiële en bedryfsbeleide van 'n entiteit te bestuur om so voordele van sy aktiwiteite te bekom.

## Staat van Vergelyking van Begroting en Werklike Bedrae

Gesamentlike beheer is die ooreengekome gedeelde beheer oor 'n aktiwiteit deur 'n bindende reëling, en bestaan slegs wanneer die strategiese finansiële en bedryfsbesluite wat met die aktiwiteit verband hou, die eenparige goedkeuring vereis van die partye (die ondernemers) wat beheer deel.

'n Verwante party-transaksie is 'n oordrag van hulpbronne, dienste of verpligtinge tussen die verslagdoeningsentiteit en 'n verwante party, ongeag of 'n prys gehef word.

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

Bestuur is daardie persone wat vir beplanning, leiding en beheer van die entiteit se aktiwiteite verantwoordelik is, insluitend dié wie se taak ingevolge wetgewing die bestuur van die entiteit is, in gevalle waar hulle vereis word om sodanige funksies te verrig.

Naby gesinslede van 'n persoon word beskou as daardie gesinslede wat moontlik daardie bestuur kan beïnvloed of andersom, in hul omgang met die entiteit.

Die entiteit is vrygestel van openbaarmakingsvereistes in verband met verwante party-transaksies as daardie transaksie binne normale verskaffer- en/of klant/ontvanger-verhoudings plaasgevind het onder bepalings en voorwaardes wat nie meer of minder gunstig is nie as daardie wat die entiteit teen 'n redelike verwagting kan instel as dit met 'n individuele entiteit of persoon in dieselfde omstandighede gehandel het, en bepalings en voorwaardes is binne die normale bedryfsparameters wat deur daardie verslagdoeningsentiteit se regsmandaat gevestig is.

Waar die entiteit ingevolge bogenoemde vrygestel is van openbaarmakings, maak die entiteit narratiewe inligting bekend oor die aard van die transaksies en die verwante uitstaande balanse, om gebruikers van die entiteit se finansiële state te help om die uitwerking van verwante party-transaksies op sy finansiële jaarstate te verstaan.

### **1.14 Gebeurtenisse ná die verslagdoeningsdatum**

Gebeurtenisse ná die verslagdoeningsdatum is daardie gebeurtenisse, beide gunstig en ongunstig, wat plaasvind tussen die verslagdoeningsdatum en die datum waarop die finansiële state vir uitreiking gemagtig word. Twee tipe gebeurtenisse kan geïdentifiseer word:

- dié wat bewyse verskaf van toestande wat bestaan het op die verslagdoeningsdatum (aanpassende gebeurtenisse ná die verslagdoeningsdatum); en
- dié wat aanduidend is van toestande wat ontstaan het ná die verslagdoeningsdatum (nie-aanpassende gebeurtenisse ná die verslagdoeningsdatum).

Die entiteit sal die bedrag aanpas wat in die finansiële state erken word om die aanpassende gebeurtenisse ná die verslagdoeningsdatum te weerspieël, sodra die gebeurtenis plaasgevind het.

Die entiteit sal die aard van die gebeurtenis en 'n beraming van die finansiële impak daarvan openbaar of 'n verklaring insluit dat sodanige beraming nie ten opsigte van alle wesenlike nie-aanpassende gebeurtenisse gemaak kan word nie waar nie-openbaarmaking die ekonomiese besluite van gebruikers op die grondslag van die finansiële state kan beïnvloed.

### **1.15 Belasting op Toegevoegde Waarde (BTW)**

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

**Notas by die Finansiële Jaarstate**

## **2. Standaarde en interpretasies**

### **2.1 Standaarde en interpretasies van krag in die huidige jaar**

Die finansiële state is voorberei in ooreenstemming met die Standaarde van Algemeen Erkende Rekeningkunde Praktyke (AERP) wat van krag is, insluitend enige interpretasies, riglyne en voorskrifte wat deur die Raad op Rekeningkundige Standaarde uitgereik is.

Vir die oorsigjaar was die volgende standaarde van krag. AERP 1 en AERP 104 is in 2019 hersien, met hul toekomstige datums van inwerkingtreding soos aangedui.

**Standaard/Interpretasie:**

- AERP 1: Aanbieding van Finansiële State (Hersiene standaard het op 1 April 2023 in werking tree)
- AERP 2: Kontantvloeistaat
- AERP 3: Rekeningkundige Beleide, Veranderinge in Rekeningkundige Ramings en Foute
- AERP 9: Inkomste uit Ruitransaksies
- AERP 14: Gebeurtenisse ná die Verslagdoeningsdatum
- AERP 17: Eiendom, Aanlegte en Toerusting
- AERP 19: Voorsienings, Voorwaardelike Laste en Voorwaardelike Bates
- AERP 20: Verwante Partye
- AERP 23: Inkomste uit Nie-ruitransaksies
- AERP 24: Aanbieding van Begrotingsinligting in Finansiële State
- AERP 104: Finansiële Instrumente (Hersiene standaard salop 1 April 2025 in werking tree)
- AERP 108: Statutêre Debiteure

**Notas by die Finansiële Jaarstate**

Syfers in Rand duisend	2023 R'000	2022 R'000
<b>3. Kontant en kontantekwivalente</b>		
Kontant en kontantekwivalente bestaan uit:		
Bankbalanse	446	424
<b>Kredietgehalte van kontant by bank en korttermyn-deposito's, uitgesluit toeganklike kontant (cash on hand)</b>		
Kontant en kontantekwivalente bestaan uit kontant en korttermyn, hoogs likiede beleggings wat by geregistreerde bankinstellings gehou word, met termyne (maturities) van drie maande of korter en wat onderhewig is aan onbeduidende rentekoersrisiko; die drabedrag van hierdie bates benader hul billike waarde.		
<b>4. Krediteure van ruitransaksies</b>		
Handelskrediteure	-	9
Krediteure word teen afgeskrewe koste geklassifiseer. Die drabedrag van krediteurtransaksies benader hul billike waarde.		
<b>5. Rente-inkomste</b>		
Rente ontvang	28	12
Rente ontvang het jaar-tot-jaar toegeneem hoofsaaklik weens die toename in die rentekoers.		
<b>6. Ander inkomste van nie-ruitransaksies</b>		
Skenking: Dienste in natura	674	618
Vir besonderhede oor die Skenking: Dienste in natura, verwys na die narratief in nota 9.		
<b>7. Oordragte en subsidies ontvang</b>		
Departementele oordrag ontvang	439	279
Die toename is weens 'n bykomende oordragbetaling wat van die Departement van Kultuursake en Sport ontvang is om tot die druk van die Nama-boekies gedurende die oorsigjaar by te dra.		
<b>8. Ouditgelde</b>		
Eksterne audit	49	68
Ouditgelde het verminder weens 'n verandering in die samestelling van die auditspan.		
<b>9. Algemene uitgawes</b>		
Bankheffings	-	2
Spyseniering	9	5
Konsultasie- en uitgekontrakteerde dienste	5	9
Werknemer: Dienste in natura	674	618
Druk en publisering	279	41
Uitgawes op sagteware	25	24
Reis en verblyf	34	14
	<b>1 026</b>	<b>713</b>

**WES-KAAPSE TAALKOMITEE**  
**Finansiële Jaarstate vir die jaar geëindig 31 Maart 2023**

**Notas by die Finansiële Jaarstate**

Syfers in Rand duisend	2023 R'000	2022 R'000
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## 9. Algemene uitgawes (vervolg)

### Spyseniering

Gedurende die oorsigjaar het meer vergaderings in persoon plaasgevind, waarvoor spyseniering voorsien is.

### Druk en publisering

Die toename was weens Nama-boekies wat gedurende die oorsigjaar gedruk is.

### Reis en verblyf

Meer vergaderings is gedurende die oorsigjaar in persoon gehou.

### Werknemerkoste: Dienste in natura

Beamptes van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies wat met die Wes-Kaapse Taalkomitee verband hou. Departementele personeel wat die Openbare Entiteit ondersteun sluit in die Hoof- Finansiële Beämpte (HFB), die Direkteur: Kuns, Kultuur en Taaldienste, die lynfunksie in die bogenoemde Direktoraat sowel as 'n toegewye Finansiële Bestuur-span wat die HFB ondersteun. Terwyl die lynfunksie-personeel en Senior Bestuurders 'n dubbele rol vervul, is die finansiële bestuur-span toegewy tot die Openbare Entiteit. Weens die uitvoer van dubbele rolle deur die meeste van die bogenoemde personeel, is dit moeilik om die tyd wat op die bedrywighede van die Openbare Entiteit spandeer is, in te deel. Die Dienste in natura wat met hul salarissee verband hou, kan nie betroubaar gemeet word nie. Daarom hou die erkenning slegs verband met die toegewye finansies-span wat die HFB ondersteun in die uitvoering van haar rol as HFB van die Openbare Entiteit en die Departement. Die bedrag wat openbaar gemaak is verteenwoordig daarom slegs die Dienste in natura wat deur die finansies-span verskaf is.

## 10. Ledegelde

Baartman, R	2	3
Willemse, E	3	1
Grootboom, G	4	1
Humphries-Heyns, A	-	2
Jama, Z	3	1
Lentz, G	6	3
Lesch, L	5	3
Malan, M	2	3
Mkhize, K	2	4
Nokwaza, L	-	2
Nyembezi, N	-	3
Reyneke, V	1	-
Vermeulen, S	6	4
Makambi, S	1	-
	35	30

## 11. Kontant vir bedrywighede gebruik

Oorskot	31	98
Veranderinge in bedryfskapitaal:		
Krediteure van ruiltransaksies	(9)	9
	22	107

**Notas by die Finansiële Jaarstate**

Syfers in Rand duisend	2023 R'000	2022 R'000
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## 12. Verwante partye

Verhoudings

Primêre Befondser	Departement van Kultuursake en Sport
Strategiese Venoot	Erfenis Wes-Kaap
Strategiese Venoot	Wes-Kaapse Kultuurkommissie

Die Departement van Kultuursake en Sport verskaf verblyf aan lede van die Wes-Kaapse Taalkomitee om hul administratiewe en finansiële bedrywighede uit te voer.

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

Die lede van die Wes-Kaapse Taalkomitee en die entiteit is, ingevolge AERP 20, openbaar gemaak in nota 10 as verwante partye.

### Verwante party-transaksies

#### Inkomste ontvang van verwante partye

Departement van Kultuursake en Sport	439	279
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## 13. Risiko-bestuur

Die entiteit se aktiwiteite 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 sy finansiële verpligtinge teen hul spertye sal kan nakom nie. Ingevolge sy leningsvereistes verseker die entiteit dat voldoende fondse beskikbaar is om sy verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande betaalbare rekeningbalanse is binne 30 dae van die verslagdoeningsdatum verskuldig.

### Sensitiwiteitsontleding

As die rentekoers op finansiële instrumente met veranderlike koerse teen 31 Maart 2023, met al die ander veranderlikes wat bestendig gebly het, 1% hoër/laer was, sou oorskot vir die jaar R4 458 hoër/laer gewees het.

### Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty sy kontraktuele verpligtinge sal versuum, wat finansiële verlies vir die entiteit tot gevolg het. Die entiteit het 'n beleid aanvaar om slegs met kredietwaardige partye sake te doen.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit deponeer slegs kontant by groot banke met hoogehalte-kredietstatus en beperk blootstelling aan enige spesifieke teenparty.

Geen kredietperke is gedurende die verslagdoeningstydperk oorskry nie, en bestuur verwag nie enige verliese weens nie-prestasie deur hierdie teenpartye nie.

Maksimum blootstelling aan kredietrisiko: die entiteit se blootstelling aan kredietrisiko in verband met lenings en krediteure word beperk tot die bedrae op die balansstaat.

### Markrisiko

Die entiteit is nie blootgestel aan markrisiko nie, weens die vereiste dat dit krediteure moet vereffen binne 30 dae vanaf die ontvangs van 'n faktuur, soos vereis deur Tesourie-regulasies en die WOBF.

**Notas by die Finansiële Jaarstate**

Syfers in Rand duisend

### 13. Risiko-bestuur (vervolg)

#### Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vaste en swewende koerslenings, bankbalanse wat die entiteit aan billike waarde-rentekoersrisiko en kontantvloeirentekoersrisiko blootstel, en wat as volg opgesom kan word:

#### Finansiële bates

Handels- en ander debiteure teen 'n vaste koers. Bestuur rig rentekoersrisiko deur voordelige koerse of swewende koerslenings te onderhandel en, waar moontlik, van vaste koerslenings gebruik te maak.

Bestuur het ook 'n beleid wat die rente op batelenings balanseer met die betaalbare rente op laste.

#### Kontantvloeirentekoersrisiko

Finansiële instrument	Betaalbaar in minder as 'n jaar	Betaalbaar in een tot twee jaar	Betaalbaar in twee tot drie jaar	Betaalbaar in drie tot vier jaar	Betaalbaar ná vyf jaar
Kontant in huidige bankinstellings – normale kredietvoorwaardes	446	-	-	-	-
Krediteure – verlengde kredietvoorwaardes	-	-	-	-	-
Netto bedrag	446	-	-	-	-
Verby betaaldatum, maar geen voorsiening daarvoor	-	-	-	-	-

**Notas by die Finansiële Jaarstate**

## **14. Begrotingsafwykings**

### **Wesenlike afwykings tussen begroting en werklike bedrae**

#### **Begrotingsaanpassing:**

Gedurende die 2022/23-boekjaar is die begroting met R149 000 aangepas, van die oorspronklike begroting van R305 000 na 'n aangepaste begroting van R454 000. 'n Bykomende oordragbetaling van R149 000 is van die Departement van Kultuursake en Sport ontvang om tot die druk van Nama-boekies gedurende die oorsigjaar by te dra.

#### **14.1 Entiteitsinkomste buiten verkope**

Rente ontvang het jaar-tot-jaar toegeneem grootliks weens die verhoging in die rentekoers.

#### **14.2 Lopende betalings**

Ouditgelde het toegeneem weens 'n verandering in die samestelling van die ouditspan.

## **15. BBSEB-prestasie**

Inligting oor voldoening aan die Wet of BBSEB is in die jaarverslag ingesluit, onder die afdeling met die titel BBSEB Voldoeningsprestasie-inligting.

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